

INSTRUMENT OF PERFORMANCE ASSESSMENT OF STATE HIGHER EDUCATION
EMPLOYEES PUBLIC SERVICE AGENCY BASED ON STRATEGIC PLANS AND
COMPETITIVE ADVANTAGE

By

S. Sriyono,

S. Sutoyo,

Asep Saepudin

And

AfniSirait

Universitas Pembangunan Nasional Veteran Yogyakarta,
Yogyakarta, Indonesia

Abstract

The government issued Government Regulation (PP) No. 30 of 2019, which essentially evaluates the performance of employees, based on results and is derived from the performance of the institution. PTN PK-BLU that are given financial flexibility is required to improve the quality of their service and financial performance based on strategic plans and institutional excellence. Government agencies enforce the implementation of PP No. 30 of 2019, issuing regulations regarding the transfer of administrative positions to functional positions as regulated in the Regulation of Minister of PANRB No. 6 of 2022 on Performance Management of State Civil Apparatus Employees. This study aims to analyze the effect of a performance appraisal system based on business strategic plans and the advantages of PTNPK-BLU based on PPNo.30 of 2019. This study uses a qualitative descriptive approach conducted at the Universitas Pembangunan Nasional Veteran Yogyakarta. The results showed that there was a change in the preparation of the SKP for lecturers and employees based on employee performance appraisals. Performance assessment uses rubric whose indicators are adjusted to the strategic plan, all of which will relate to the achievement of the Key Performance Indicators.

Keywords: Employee Performance Assessment, PTNPK-BLU, Strategic Business Plan, Institutional Excellence

1. Introduction

One of the main problems that are of concern to the government and the public is the performance of employees in government agencies, especially Civil Servants (PNS). The level of employee performance is still low because most of them just come, fill absences, chat, then go home without providing their services in jobs that can realize the common goals of a government organization. One of the important aspects in the discussion of performance is performance appraisal. Employee performance appraisal is an important part of HR management. Mustafa [1] based on observations in the field, assessments related to the merit system in ASN management, as well as assessments in the implementation of ASN talent management, it appears that employee performance appraisals have not been carried out properly. The tendency for the content of good and very good

assessments still occurs in central and local government agencies. These problems are sought to be overcome by the issuance of various laws and regulations regarding the management of employees in government agencies or the State Civil Apparatus (ASN). Some of these laws and regulations are Law No.5 of 2014 on State Civil Apparatus (ASN) [2], Government Regulation (PP) No. 11 of 2017 on Management of Civil Servants [3], PPNo. 30 of 2019 [4] amending PPNo. 46 of 2011 on Performance Assessment of Civil Servants [5], and Regulation of PANRBMinisterNo.6 of 2022 on Performance Management of State Civil Apparatus Employees [6].

According to Deputy Minister of the Ministry of State Apparatus and Bureaucratic Reform Professor Eko Prasajo, the ASN Law tries to lay down some basic changes in HR management. First, the change from the personnel administration approach which is only in the form of administrative records of personnel to human resource management which considers human resources as state assets that must be managed, valued, and developed properly. Second, the change from a closed career system that is highly oriented to seniority and rank, to an open career system that prioritizes competition and ASN competence in promotion and filling positions. This places ASN employees as a profession that must have professional service standards, basic values, a code of ethics, and a professional code of behavior, education, and professional development, and has a professional organization that can maintain the basic values of the profession [7].

The enactment of this law is the result of an evaluation of the implementation of the assessment with the Work Implementation Assessment List (DP3) based on PP10 of 1979 which is considered inconsistent. Inconsistency of assessment through DP3, PP46 of 2011 was drafted on the Assessment of Civil Servants' Work Performance. In PP 46, the assessment is divided into two parts, Employee Work Targets (SKP) and Work Behavior. PP 46 which is described in Perka BKN Number 1 of 2013 on Provisions for Implementation of Government Regulation Number 46 of 2011 on Assessment of Work Performance of Civil Servants. In PP46/2011, job duties are activity-based and constitute the arrangement of job duties based on duties and functions.

When the internalization process of PP46 of 2011 was not optimal, Law 5 of 2014 on State Civil Apparatus was issued, and one of the derivatives of the implementing regulations was PPNo.30 of 2019 on PNS Performance Assessment. PP30 was prepared with the aim of improving the performance appraisal process for civil servants and integrating employee performance appraisals with institutional performance. In contrast to PP 46/2011, PP 30/2019 is results/performance based which is based on cascading as results obtained through performance dialogue. In PP 30/2019 the assessment is carried out on employee performance targets, in contrast to PP 46/2011 which is assessed as employee work targets.

Based on the PNS performance management system, several main things need to be considered, namely: first, the preparation of employee performance planning or Employee Performance Targets (SKP) is based on the agency's strategic planning, performance agreements, organization and work procedures, job descriptions, and superior SKP. Second, the importance of the role of superiors as

mentors for their subordinates. If necessary, a coach or counselor must also be prepared to assist employees who have difficulty in achieving performance. Third, the evaluation of employee behavior is carried out with 360-degree observations, meaning that not only superiors provide assessments such as in DP3 and PP 46, but equal colleagues, subordinates, and even the assessment of those who receive services are also included in the behavioral assessment.

State universities which are part and government agencies are also inseparable from the provisions in these laws and regulations. This means that PTNs are also required to implement a PNS performance management system. PTNs are also required to carry out SAKIP (Government Agencies Performance Accountability System). SAKIP is an adaptation of good practices from several countries, such as the United States, England, Australia, and New Zealand in implementing New Public Management (NPM). In the United States, the GPRA (Government Performance and Results Act) became a turning point for an increasingly professional and accountable bureaucracy. In the UK, the implementation of performance-based budgeting has become one of the government's agendas, while in New Zealand and Australia, the bureaucracy has become attached to various measures of success [8].

Based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 12 of 2015 on Guidelines for Evaluation of the Implementation of the Performance Accountability System of Government Agencies Article 5 Every head of a government agency evaluates the implementation of SAKIP in their environment every year. The results of the evaluation are used to improve performance management and increase performance accountability, especially the performance of public services in their agencies on an ongoing basis. To strengthen the implementation of SAKIP within the Ministry of Education, Culture, Research and Technology, the Minister of Education and Culture Regulation Number 39 of 2020 on the Performance Accountability System of Government Agencies at the Ministry of Education and Culture has been issued.

Performance Assessment Instrument Problem that applies at PTN PK-BLU, in general until the end of 2021 it is still based on PP 46 of 2011. In 2022, performance appraisal base don PPNo. 30 of 2019 has been implemented. Therefore, it is necessary to develop an instrument for evaluating the performance of PTNPK-BLU employees, which will not only measure employee performance but will also measure institutional performance. So far, most of the employees' performance has reached 100% but the institutional performance has not.

As described in the Employee Performance Management System, performance appraisal is one of the stages after passing the performance planning stage and the implementation, monitoring, and performance development stages. This means that the role of institutional leaders in preparing employee performance plans based on strategic goals and institutional excellence is very much needed. Based on these problems, it is necessary to develop an instrument for evaluating employee performance at PTN PK- BLU that can accommodate the demands of PP No. 30 of 2019 and can minimize the emergence of problems because of the incompatibility of the functional positions of employees with the Organization and

Work Procedures of PTN PK-BLU as well as the duties and functions required—run by employees.

Problem of statement

Based on the formulation of the problem above, the research questions to be asked are:

- 1) How does the current performance appraisal system affect the business strategic plan and excellence of PTN PK-BLU?
- 2) How is the performance appraisal system based on PPNo.30 of 2019 on the business strategic plan and advantages of PTN PK-BLU?

Research objectives

The research questions above underlie the objectives of the research to be carried out. The objectives of this study are:

- 1) To analyze the effect of the current performance appraisal system on the business strategic plan and excellence of PTN PK-BLU.
- 2) Analyze the performance appraisal system based on PPNo. 30 of 2019 on the business strategic plan and advantages of PTN PK-BLU

Literature Review

- **Performance**

Performance is a measure of the results of work carried out using mutually agreed criteria [9]. Performance shows the results obtained by an organization both profit-oriented and profit-oriented over a certain period [10]. Bastian [11] defines performance as a description of the level of achievement of the implementation of an activity, program, or policy in realizing the goals, objectives, mission, and vision contained in the organization's strategic formulation.

Uha [12] distinguishes performance into two, namely individual performance and organizational performance. Individual performance is the result of employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a function of the results of work/activities within the organization that is influenced by internal and external factors of the organization to achieve the goals set for a certain period. Ruekert et al.[13]defined organizational performance as the effectiveness of achieving organizational goals, efficient use of inputs to produce outputs, and organizational ability to adapt to environmental changes [14].Performance as an employee activity effort to produce output is based on directed, organized, and sustainable work development to achieve work substance (the amount of work output) that can be assessed or measured. Organizational performance is something that is produced by an organization in a certain period regarding the standards set. Performance is a result of work achieved by a person in carrying out the tasks assigned to him, based on skills, experience, and sincerity of time measured by considering quantity, quality, and timeliness. Quality relates to the quality of work produced, while quantity

relates to the amount of work produced within a certain period, and timeliness relates to the suitability of the planned time.

According to Carter et al [15] performance measurement in public sector organizations that focuses on financial measures is very inappropriate. Boyne and Gould-Williams [16] defined some of the arguments used are: (1) many public organizations do not yet have financial reports so financial indicators are not available;(2) financial measures such as technical efficiency as indicated by the cost per unit of output, other aspects of organizational performance including the quality and quantity of output, and service effectiveness are difficult to implement. This is due to objective data such as financial statements are not available, especially for small organizations that have never been able to publish. This can be overcome by measuring the concept of organizational performance using a subjective perceptual approach [17], namely the perception of organizational leaders on the ability of strategic planning to respond to organizational threats and opportunities, control activities, and obtain a commitment from parties inside and outside the organization.

- **Contingency theory**

Contingency theory states that there is no best way to manage, lead or make decisions in an organization. There are two basic assumptions in contingency theory, namely: (1) there is no best way to organize an organization; and (2) there is no effective way of organizing, so it depends on various things, including the environment, and technology [18]. Management, leadership, or decision-making styles that are effective in one situation may not work in another. Contingency theory explains how contingent factors affect the design and functioning of organizations. Organizational management can run well and smoothly if organizational leaders can pay attention to and solve certain situations that are being faced and each situation must be analyzed independently [19]. The essence of contingency theory is that "there is no one best way that can be used in all environmental situations" [20].

What can be done to maintain the existence of the organization is that it is important to develop a system design and organizational structure that is following the situation and conditions of the organization. Contingency theory can be used to analyze the design and management accounting system, including the development of a performance management system so that it can provide and provide information for various corporate purposes [21]. The development of systems and organizational structures must be able to adapt to the external and internal environment of the organization including contingent factors, to achieve the performance that has been determined by the organization [22].

Based on contingency theory, the development of a performance management system in an organization must consider various factors, including an organizational strategic plan, so that organizational performance targets can be achieved properly. According to Poister, Maria, and Jeremy [23] to achieve organizational performance must refer to the performance management framework. There are four dimensions/factors in the development of an organizational performance

management system, namely: (1) planning; (2) budgeting; (3) management; and (4) evaluation [23].

2. Method

The research method uses a qualitative descriptive approach. The data used in this study were sourced from primary data and secondary data. Primary data comes from the performance of several universities that implement the financial management of public service agencies. Secondary data comes from various products of legislation/government policies related to the assessment and performance instruments of PTN PK-BLU employees as well as from textbooks, journals, magazines, reports from national and international institutions, and newspapers that are relevant to employee performance.

The data analysis technique used is qualitative, meaning that the library materials that have been collected will be systematically arranged and analyzed based on the framework of thinking and literature review used as well as the formulation of the problems proposed in this study. Data analysis will be based on three things, namely: first, the provisions of laws and regulations related to the performance appraisal of civil servants. Second, the performance appraisal instrument that has been used so far. Third, the performance appraisal instrument is by PP 30 of 2021 and is based on the Strategic Plan and Institutional excellence.

This research is focused on State Universities that implement Public Service Agency Financial Management (PTN PK-BLU), namely PTN X after the enactment of Government Regulation No. 30 of 2019 on PNS Performance Assessment. Agustina et al., (2020) explained that the implementation of research using a qualitative method approach can be carried out with the following stages:

- 1) The first stage is to determine the research location and respondents who are willing to become the research objectives. The first stage is carried out for one month, from November 2021 to December 2021.
- 2) The second stage is to conduct observations and collect initial data that is used to develop research proposals. The initial data collection was carried out by conducting semi-structured interviews which lasted for 1 month, namely January 2022.
- 3) The third stage was conducting data mining based on the initial interviews conducted using observation, interviews, and Forum Group Discussion (FGD) which was held starting in November April 2022 to August. Furthermore, compiling findings, data processing, data analysis, and conclusions will be carried out in September 2022.

3. Results and Discussion

Analysis of research results

This research was conducted at PTNX which focuses on the staffing, planning, and Internal Control Unit. These respondents were chosen because they are directly related to performance appraisal and monitoring of employee performance. The

interview was conducted in a semi-structured manner, covering the following interview questions:

- 1) Category of employee status at PTN X
- 2) Performance appraisal instrument during the Satker
- 3) Rules and regulations related to the performance appraisal of the Satker
- 4) The planning and budgeting process used with Satker status
- 5) Effect of changing the status of PTN Satker to PTNPK -BLU
- 6) Performance assessment instrument for PTNPK-BLU
- 7) Rules and regulations related to performance appraisal of PTNPK-BLU
- 8) Planning and budgeting process used with PTNPK-BLU status
- 9) Performance assessment based on business strategy and excellence.

Interview questions with the same theme were submitted to each resource person to gain confidence in the understanding and accuracy of the same data.

Performance measurement during PTN Satker

Employee performance in PTN X is divided into two categories. Lecturer performance assessment is assessed using the Lecturer Performance Report (LKD) and Lecturer Performance Load (BKD) which are reported every 6 months or once a semester. Performance appraisal of employees/staff/educational staff uses the Employee Performance Target (SKP) which is evaluated once a year. Lawon Teachers and Lecturers Number 14 of 2005. Preparation of SKP Law Number 5 of 2014 on State Civil Apparatus. Lecturers with ASN status will prepare 2 performance appraisal reports, namely LKD/BKD per 1 semester and SKP once a year.

Performance measurement is based on employee performance planning (lecturers and staff) by referring to daily work carried out with added work obligations for employees (educational staff) who already have functional positions. The problem that arises is that employees who have certain functional positions (JFT) do not all work in units/fields that are by their functional positions. This has an impact on not being fully matched between the performance report and what is being done. This condition is caused by the non-fulfillment of the required functional positions with the number of existing human resources. The change from the reduction of structural positions to functional positions has not been fully completed, so not all employees have functional positions following the main tasks and functions of the units in PTNX. This condition is still compounded by the discrepancy between the measurement of institutional performance and the measurement of individual employee performance. This results in synchrony between individual performance achievements and institutional performance achievements. On the one hand, the achievement of individual performance on average reaches 100% while the achievement of institutional performance has not been realized.

Performance measurement is based on employee performance planning (lecturers and staff) by referring to the daily work carried out with added work obligations for employees (educational staff) who already have functional positions. The problem that arises is that employees who have certain functional positions (JFT) do not all work in units/fields that are following their functional positions. This has an impact on not being fully matched between the performance report and what is being done. This condition is caused by the non-fulfillment of the required functional positions with the number of existing human resources. The change from the reduction of structural positions to functional positions has not been fully completed, so not all employees have functional positions following the main tasks and functions of the units in PTNX. This condition is still compounded by the discrepancy between the measurement of institutional performance and the measurement of individual employee performance. This results in synchrony between individual performance achievements and institutional performance achievements. On the one hand, the achievement of individual performance on average reaches 100% while the achievement of institutional performance has not been realized.

The results of measuring performance in PTN X when it is a satker status are converted into welfare improvements in the form of performance allowances based on Presidential Regulation No. 136 of 2018. This increase in welfare is only accepted by employees/staff/educational staff in PTNX. Lecturers with ASN status get an increase in welfare sourced from certification lecturers based on Government Regulation Number 41 of 2009 on Professional Allowances for Teachers and Lecturers. Status as an ASN employee whose performance is also measured based on SKP does not get an increase in welfare.

The change in the status of PTN X to PTN-PK BLU is stated in the Decree of the Minister of Finance of the Republic of Indonesia No. 209/KMK.05/2021 since May 31, 2021. Based on the adjustment to the change in status, PTN X proposes a performance appraisal in the form of remuneration for lecturers and staff/educational staff. The addition of the welfare of lecturers and employees/staff/educational staff will be carried out fairly based on the planned and realized performance reports.

Improving the welfare of lecturers and employees/staff/educational staff is called remuneration. Remuneration receipts are based on performance achievement points which will be converted into revenues based on tariffs proposed and approved by the Minister of Finance. Lecturer performance assessment will be measured based on the 2021 BKD PO which contains the Tri Dharma of Higher Education and Supporting Activities based on the rubric that has been compiled in the Integrated Resource Information System (SISTER) originating from the Ministry of Education, Culture, Research, and Technology.

The performance measurement of employees/staff/educational staff uses SKP which is based on the PANRB Ministerial Regulation No. 6 of 2022 on the Management of the Performance of State Civil Apparatus Employees. The circular requires that performance appraisal use a performance planning management system, implementation, monitoring, and development of performance, performance

appraisal, and follow-up to performance appraisal results, which are managed in a performance information system.

The plan for measuring the performance of lecturers and employees/staff/educational staff is carried out differently. Lecturers with ASN status plan the performance as outlined in the SKP and LKD/BKD. Lecturers with non-ASN status plan their work in LKD/BKD. Employees/staff/educational staff plan work in 1 year in the SKP which is prepared at the beginning of the year. This difference in arrangement occurs because of several types of status of lecturers and employees/staff/educational staff. Planning for Performance Measurement of PTN PK- BLU. This performance planning is based on tasks and responsibilities that are usually carried out daily.

Performance Planning of PTN PK-BLU is presented in the Budget Business Plan (RBA) which is derived from the strategic plan of PTNPK-BLU contained in the strategic plan. The Strategic Plan of PTN PK-BLU was derived from the strategic plan of Kemdikbudristek and then adjusted to the performance target based on the Key Performance Indicators agreed upon between the Rector and Kemdikbudristek. The KPI owned by PTN PK-BLU was then lowered to the lowest working unit. The KPI performance assessment is assessed periodically in the PTN PK-BLU environment.

Effect of performance assessment system on business strategic plans and excellence in PTNPK- BLU

The findings above explain that the performance measurement of PTN Satker is based on the main tasks and functions owned by lecturers and employees/staff/educational staff. Lecturers carry out main duties and functions based on Tridharma, while lecturers and employees/staff/educational staff are based on day-to- day duties. The performance carried out does not refer to the strategic plan (RENSTRA) of the PTN Satker. This condition makes it difficult to measure the overall performance of PTN Satker. The performance measurement of PTN Satker also does not have clear performance measures or indicators. Achievement is only assessed based on the good and bad of the resulting performance. The achievement of the Tridharma of lecturers emphasizes the fulfillment of the requirements for measuring workloads for reporting lecturers' certifications, while employees/staff/educational staff are based on the SKP made at the beginning of the year without clear assessment indicators.

Performance appraisal of PTN Satker differs greatly from PTN PK-BLU due to changes in legislation (PP No. 30 of 2019) which require changes in performance appraisal, where previously there has been no synchronization and harmonization between individual performance and institutional performance. Everyone in the institution must work according to a strategic plan that refers to the main performance indicators of the university and the ministry in general and adapted to the advantages possessed by PTNPK-BLU. The performance agreement between the Chancellor and the Ministry of Education and Technology at the beginning of the year is assessed for its achievement every year by providing rewards and punishments. Therefore, the performance appraisal of PTN PK-BLU uses assessment indicators based on strategic plans and competitive advantages which are compiled in the performance appraisal rubric and their achievement is assessed or measured

based on the agreed targets. Based on the achievement of these targets, lecturers and employees/staff/educational staff will receive additional welfare in the form of remuneration obtained from the conversion of the achieved target points. This performance measurement is clearer and transparent, not gray because there is a measurable value so that the performance of lecturers and employees/staff/educational staff is no longer judged as good or bad.

Performance assessment system based on PPNo. 30 of 2019 against business strategic plans and advantages of PTN PK-BLU

Employee Performance Targets (SKP) based on PPNo. 30 of 2019 are prepared based on plans and targets for achievement every year and contain additional performance. Key performance and supplementary performance contain individual performance indicators and performance targets. The preparation of this SKP is based on the strategic plan owned by PTNPK-BLU. The preparation of previous SKP prepares work plans and targets within the assessment period that are tangible and can be measured without using clear indicators of achievement and based on individual achievements without referring to the organization's strategy. The target is compiled from the number of work results to be achieved in each implementation of the job duties, previously the target was based on the amount of workload. Changes that also occurred from the implementation of PPNo. 30 of 2019 are as follows.

- 1) The formation of a performance appraisal team for civil servants. This team is tasked with considering the Personnel Guidance Officer (PPK) to appoint, transfer, dismiss employees, dismiss officials, develop competencies, and provide awards for civil servants.
- 2) Performance monitoring is carried out by PNS Performance Appraisal Officers by observing the achievement of performance targets that have been prepared in SKP
- 3) Performance guidance is carried out continuously and systematically from above directly to help civil servants know and develop competencies and prevent performance failures.
- 4) Performance counseling is carried out through the process of identifying and solving performance behavioral problems faced by civil servants in achieving performance targets.
- 5) Performance ranking is done by comparing the performance of civil servants in 1 work unit and/or agency
- 6) The civil servant performance information system is based on the management and procedures for collecting, processing, analyzing, presenting, utilizing, and documenting integrated civil servant performance data
- 7) Performance management is an official who carries out the duties and functions of managing the performance of civil servants.

The change in employee performance appraisal since PP 30 in 2019 has brought many changes to PTNPK-BLU. Adjustments made such as the performance

management system of civil servants consisting of performance planning, implementation, monitoring and development of performance, performance appraisal, follow-up, and performance systems. Each work unit will go through this process. This PNS performance management system is a refinement of the PNS work performance assessment which was previously regulated in PP 46 of 2011. The performance of PNS is an assessment of the work achieved by each lecturer and employee/staff/educational staff following the SKP that has been prepared at the beginning and the assessment of work behavior.

4. Conclusion

The analysis of the findings as described above provides the following conclusions:

1) The performance appraisal system at PTN PK-BLU has changed due to the implementation of PP 30 of 2019. Work units prepare SKP not based on work performance assessment but refer to performance assessment. This change in the analysis of the performance appraisal system changes the business strategy by placing more emphasis on improving the services provided. Lecturers and employees are required to provide services in accordance with the main tasks and work plans that have been made at the beginning of the year. The preparation of the SKP PTN PK-BLU refers to the strategic plan of the University and the rector's performance agreement with the Ministry of Education and Technology. The strategic plan that is prepared is based on the Key Performance Indicators (KPI) that reflect the competitive advantage of the University.

2) Performance appraisal using PP 30 of 2019 provides transparency and fairness in carrying out main tasks and improving welfare. The performance appraisal rubric is compiled using indicators that are derived based on the main tasks and functions of each position to each lecturer and employee. Lecturers and employees are assessed based on the individual performance produced not based on the performance of the work unit. The results of the performance appraisal of each lecturer and employee become the basis for providing welfare improvements in the form of predetermined remuneration. Aspects of performance appraisal are based on service orientation, commitment, work initiative, cooperation, and leadership. Performance appraisal evaluation is carried out regularly and regularly.

This research still has many shortcomings in its implementation. Further research can improve this research by analyzing and evaluating the application of the rubric for welfare improvement, namely the remuneration of lecturers and employees with the suitability of the workload and performance that has been given and assessed. This is considered important to increase transparency and fairness for every lecturer and employee within the PTN PK-BLU.

REFERENCES

- A.J. Mustafa, "Mendobrak Kendaladan Mitos Penilaian Kinerja PNS." [Online]. Available: <https://kumparan.com/adi-junjunan-mustafa/mendobrak-kendaladan-mitos-penilaian-kinerja-pns-1ulQrGSAMP8>
- C.Homburg,H.Krohmer, andJ.P.Workman, "Strategic Consensus and Performance: The Role of Strategy Type and Market-Related Dynamism,"*Strateg. Manag. J.*,vol.20,no. 4,pp.339–357,1999.
- D.T.Otley,"The Contingency Theory of Management Accounting: Achievement and Prognosis,"*Account. Organ. Soc.*, vol. 5, no. 4, pp. 413–428, 1980.
- F.F.Rahmadhani,"ANALISISKEBUTUHANPERSIAPANPENERAPANERTIFIKASISISTE MPENJAMINAN MUTUISO 9001:2015PADAPUSATPENGEMBANGANSUMBERDAYAMANUSIA APARATUR KEMENTERIANESDM,"Bachelor'sthesis,UniversitasPendidikanIndonesia,2017.
- G. Boyneand J. Gould-Williams, "Planning and performance in public organizations: An empirical analysis," *PublicManag.Rev.*,vol.5,no.1,pp.115–132, 2003.
- G.A. Brewer and S.C. Selden, "Why Elephants Gallop: Assessing and Predicting Organizational Performance in Federal Agencies," *J. Public Adm. Res. Theory*, vol. 10, no. 4, pp. 685–712, Oct. 2000, doi: 10.1093/oxfordjournals.jpart.a024287.
- Gudono, *Teori Organisasi*, Edisi Ketiga. Yogyakarta:BPFE,2014.
- I. Fahmi, *Manajemen: Teori, Kasus, dan Solusi*. Bandung:CV.Alfabeta,2014.
- I.Bastian,*Akuntansi Sektor Publik*, Edisi Pertama.Yogyakarta:Badan Penerbit FakultasEkonomiUGM, 2001.
- I.N.Uha,Budaya Organisasi Kepemimpinan dan Kinerja:ProsesTerbentuk,TumbuhKembang, Dinamika,danKinerja Organisasi, Pertama. Jakarta: Kencana Prenadamedia Group, 2013.
- I.Wursanto,*Dasar-dasarIlmuOrganisasi*,Pertama.Yogyakarta:ANDI,2003.
- J. Galbraith, *Designing Complex Organization*. Reading,MA:Addison-Wesley,1973.
- Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia, *Peraturan Menteri PendayagunaanAparaturNegaraDanReformasiBirokrasiRepublikIndonesiaNo mor12Tahun2015TentangPedoman Evaluasi Atas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah*. 2015.
- N. Carter,P.Day, and R. Klein, *How Organizations MeasureSuccess*.London:Routledge,1992.
- Pemerintah Republik Indonesia, *Peraturan Pemerintah Nomor46 Tahun 2011 tentang Penilaian Prestas iKerjaPNS*. 2011.

- Pemerintah Republik Indonesia, Peraturan Pemerintah Nomor 11 Tahun 2017 tentang Manajemen PNS. 2017.
- Pemerintah Republik Indonesia, Peraturan Pemerintah Nomor 30 Tahun 2019 tentang Penilaian Kinerja PNS. 2019.
- Pemerintah Republik Indonesia, Undang-Undang Nomor 5 Tahun 2014 Tentang Aparatur Sipil Negara (ASN). 2014.
- R.H. Chenhall, "Management control system design within its organizational context: Findings from contingency-based research and directions for the future," *Account. Organ. Soc.*, vol. 28, no. 2-3, pp. 127-168, 2003.
- R.W. Ruekert, O.C. Walker, and K.J. Roering, "The organization of marketing activities: A contingency theory of structure and performance," *J. Mark.*, vol. 49, no. 1, pp. 13-25, 1985.
- S. Firdausy and U.N. Hanifah, "Permasalahan Manajemen Kinerja di Indonesia dan Upaya Kementerian PANRB untuk Mengatasinya." [Online]. Available: <http://rbkunwas.menpan.go.id/artikel/artikel-rbkunwas/434-permasalahan-manajemen-kinerja-di-indonesia-dan-upaya-kementerian-panrb-untuk-mengatasinya>
- S.P. Robbins, *Essentials of Organizational Behavior*, Fourth. Englewood Cliffs, New Jersey: Prentice-Hall, 1994.
- T. Poister, M.P. Aritigueta, and J.L. Hall, "Managing and Measuring Performance In Public and Nonprofit Organizations: An Integrated Approach," Wiley Sons, 2015.