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The Effect of Good Governance, Leadership and Organizational Culture on Public Performance Accountability

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Abstract

This study propose and test a theoretical framework concerning the relationship between good governance, leadership style and organizational culture on public performance accountability in a public sector context. This study aims to determine the effect of good governance, leadership style and organizational culture on public performance accountability of government institutions (Case Study in Bandung Highways and Irrigation Office). The study took a positivist approach as the philosophy of the study. Using quantitative methods, a cross-sectional survey was used to collect data from 36 public officers working in Bandung Highways and Irrifation Office, East Java, Indonesia. Multiple regression analysis was applied in this study and found that two of three hypotheses proposed are rejected. The findings imply that it is important that the Bandung Highways and Irrigation Office makes an effort to retain higher public performance accountability are readily showing high levels of Organizational Culture. The study focused on an overlooked area in the study of performance accountability in the public sector. Furthermore, the results show how the specific context (organizational culture) of public organizations determines the public performance accountability.

Keywords: Good Governance Implementation, Leadership Style, Organizational Culture, Public Performance Accountability, Government Agency.

Introduction

The concept of accountability has been developing and evolving to a broader concept of integrated stewardship and financial management over the effective and efficient use of resources (especially financial reseources) in all areas of government operations (Kaldor, 2003; Mulgan, 2000). Public accountability in the public organization make the governments answering to public in order to justify

utilization of public resources and its source (Almquist, Grossi, van Helden, & Reichard, 2013; Laegreid, Verhoest, & Jann, 2008)

All government agencies must now govern in a context and specific perspective where greater demands for accountability for performance, more assertive and well organized interest groups and social movements (Aucoin & Heintzman, 2000). However, Aucoin & Heintzman, (2000) argued that the various pressures on governments have risen and led to changes in both governance and public management. This implies as governments have sought to respond to these several imperatives and demands (Almquist et al., 2013; Verbeeten & Speklé, 2015), such as addressing demands both for results and performance in respect to results have led to changes in the way that governments are managed and report (Aucoin & Heintzman, 2000).

Public sector organizations often operate in the conditions when objectives are ambiguous and complex, when adaptation to changing circumstances is important and urgent, and when the organization cannot rely back on routines to achieve its goals (Verbeeten & Speklé, 2015). Indeed, public sector management has become more results- and customer- focused -and oriented- in recent years, (Jarrar & Schiuma, 2007).

In Indonesia, the socialization of the concept of accountability and form of Government Institution Performance Accountability (AKIP) has been done to 41 Departments / LPND. This is seen clearly with the issuance of Presidential Instruction No. 7 of 1999 on Performance Accountability of Government Institutions. This Presidential Instruction states every year end all government Institutions (from echelon II and above) are obliged to publish Performance Accountability Report of Government Institution (LAKIP). With LAKIP all government Institutions can convey their responsibilities in a concrete form towards achieving the vision and mission of the organization.

The public demand for the government to implement good governance is in line with the increasing level of public knowledge and education, in addition to the influence of globalization. Nowadays, the old-fashioned pattern of government administration is no longer really suit with expectations of civil society. In such developing country like Indonesia, various public sector organizations have come under increasing criticism for placing too much emphasis on financial control (Jarrar & Schiuma, 2007), as many public organizations are suffering from being excessive proliferation of performance indicators. Therefore, this demand is a natural thing and should be responded by the government by making changes aimed at the realization of good governance. Here too, good governance is the most prominent central issue in the management of public administration today.

From a functional point of view, the aspect of governance can be seen from whether the government has functioned effectively and efficiently in order to achieve the objectives outlined, or vice versa where the government is not functioning effectively and there is inefficiency. Governance by definition of World Bank is "the way state power is used in managing economic and social resources for development and society". While UNDP defines as "the exercise of political, economy, and administrative authority to manage a nation's affairs at all levels". Based on this last definition, governance has three legs, namely:

1. Economic governance includes decision making processes that facilitate equity, poverty and quality of life.
2. Political Governance is the decision process for policy formulation.
3. Administrative governance is the implementation system policy process.

In order to measure performance improvements as well as increased accountability for government performance, each government Institution needs to establish a Key Performance

Indicator (in Bahasa : *Indikator Kinerja Utama* or IKU). IKU is used as a measure of success from the relevant government Institutions. Form of accountability implemented by Bandung Highways and Irrigation Office that the Department has made Report Performance Accountability Government Institutions (LAKIP). In LAKIP there has been all clarity and accountability for all activities that have been implemented by Bandung Highways and Irrigation Office.

The obstacles and problems encountered in implementing all programs and activities of the organization in general in Bandung Highways and Irrigation Office is:

1. Human resources, there is still a lack of understanding the main tasks and functions and understand the rules;
2. The allocated budget is inadequate when compared to the needs of the arable field and the increase of damage.
3. Facilities and infrastructure especially operational vehicles and heavy equipment age technical is so old that its ability also decreased;
4. Public awareness of norms and rules is still relatively low, the use of government facilities and infrastructure for personal interests (the use of roads, sidewalks and channels) is still less controlled and vandalism in the form of destruction of facilities and infrastructure is still high.

In common perspective, public performance would greater by building positive good governance. But in otherwise, the organization that succeeds in achieving its goals and is able to fulfill its social responsibilities will depend largely on its leadership. The success of a leader with a leadership style that is owned will support the formation of an effective leadership style. Decisions taken by a leader have a major impact on the continuity of the company's activities and growth. As argued by previous scholar that the important role of leadership is significant in the implementation of change in public organizations (Voet & Kuipers, 2015), it is also believed that leadership could have significant role in building accountability of public organization. This highlights the complex relationships that appear among leader in which also can facilitate organizational performance and effectiveness such as accountability. In order to achieve greater accountability within the public sector organisation, focus on developing the appropriate characteristic of leadership must be achieved (Aziz, Rahman, Alam, & Said, 2015).

Public performance accountability could be increased by building shared values and norms among officers. As Verbeeten & Speklé (2015) argued that OECD-NPM's view of organizational culture is rather instrumental. They are suggests that culture in organization can actively be managed to arrive at some desired end. Culture serves as a force drawing organizational members together, creating a sense of cohesion (Schraeder, Tears, & Jordan, 2005). Furthermore, Hussein, Omar, Noordin, & Amir, (2016) added the importance to inculcate the culture of learning in promoting higher performance and organizational innovativeness. Although the partial relationship were established among good governance, leadership, and organization culture with organizational performance, there are however still lack of empirically assessment in examining both of them as determinants of public performance accountability, especially in context of developing country such as Indonesia.

The aim of the present study is to explore the extent to which of governance, leadership and culture applies in explaining variability in performance accountability. Following research questions were addressed: What is the association of good governance implementation, leadership style, and organizational culture toward public performance accountability?

Literature Review

As public organizations could be said to operate in a relatively complex environment, multitude stakeholders, conflicting objectives (Voet & Kuipers, 2015), the public accountability of public governance among public organization has been a central role as a main concern in all societies and civilizations (Haque, 2000). Within this context, accountability has been the most important and commonly espoused aspect of public administration and by many international experts and organizations is seen as a key facet of results-based management (Jarrar & Schiuma, 2007). Public sector organizations also facing many various pressures to adjust to the brand new and evolving demands of their constituencies (Schraeder et al., 2005). Haque, (2000) recognize variations in the criteria, means, and agents of such accountability based on the nature state of the polity.

Aucoin & Heintzman, (2000) noted the purposes that accountability are meant to serve are essentially threefold, although they overlap in several ways : (1) to *control* for the abuse and misuse of public authority; (2) to provide *assurance* in respect to the use of public resources and adherence to the law and public service values; (3) to encourage and promote learning in pursuit of *continuous improvement* in governance and public management. Performance Accountability of Government Institution (AKIP) according to Sedarmayanti, (2012) consists of 5 main dimensions:

1. Policy, with its indicators are: Rule obedience and sanctions.
2. Strategic Planning, with indicators as follows: Strategic planning is the first step, other expertise to be able to answer the demands of environmental development, analysis of external internal organizational environment and Embodiment of vision and mission.
3. Performance Planning, with indicators as follows: Annual Working Plan As a benchmark and document performance plan.
4. Measurement and Performance Evaluation, with the following indicators: as a management tool to improve the quality of decision-making and accountability, clearly define program objectives, as a bridge between strategic planning with accountability reports and as measurable operational planning.
5. Reporting, with indicators as follows: Honest, objective and transparent, description of financial accountability, description of HR responsibility, description of facilities and infrastructure, description of work methods, management controls and other policies.

Accountability is a central of public governance and management literature because it constitutes the basic principle that give the information about the processes whereby those who hold and exercise public authority are held to account (Aucoin & Heintzman, 2000). With regard to the standards of accountability, realizing that the norms, objectives, and roles of public governance is necessary are different from those of the private sector. The concept of efficiency, economy, and competition are important as criteria of accountability. What makes public governance distinguishes it from private-sector management is its accountability for a unique set of public norms and missions such as equality, integrity, justice, representation, impartiality, and citizenship (Aucoin & Heintzman, 2000).

The increased attention to performance assessment in the public sector coincides with the rise of administrative reform. The changes in the public sector led to the adoption of a large number of private sector techniques in order to measure and improve performance, such as performance indicators (Thiel & Leeuw, 2002).The integrity system as a way to build good governance placed by the public sector organization has a positive impact in nurturing the performance accountability in the department which lead to enhance public sector performance accountability as general (Aziz et al., 2015).

Further, the leadership qualities were found influencing in enhancing accountability in public sector. Leader who promotes moral value and provides clear visions and missions could attract their followers in sharing the good universal value which enhances the accountability of the organisation (Aziz et al., 2015). A major issue related to public accountability is its contents or standards, which refer to the criteria for which public officials are held accountable to citizens. These standards of accountability have changed considerably under the current mode of public governance due to the restructuring of its objectives and norms that shape such accountability standards (Haque, 2000).

It is essential to understand that the accountability of public governance for market-based economic performance does not necessarily imply its accountability for citizens' rights, its accountability for competition and productivity does not guarantee its accountability for representation and equality, and its accountability for higher profit does not connote its accountability for welfare and justice. Thus, the growing primacy of businesslike criteria in realizing the accountability of public governance may, in effect, displace its accountability for the established democratic standards.

The standards of accountability also refer to the expected role or duty of public governance for which it is held accountable. Organizational leaders in the public sector will find new challenges as they begin to replace their present workforce in this Postmodern Era (Green & Roberts, 2012). The existence of learning organization culture has been proven to influence growth and development of an organization. study explores the level of learning organization culture and its associations with organizational performance (Hussein et al., 2016).

Schulz, (2001) contends that organizations with strong and established cultures, where employees share common values among them, enjoy distinct performance advantages over those organization that have weak cultures. Organizations in the service industry also may benefit from strong cultures where values are shared throughout the organization (Chatman & Jehn, 1994). Given the fact that most public sector organizations are technically classified as "service industry" organizations, this is an important feature to note the importance of building strong culture in organization.

Conceptual Framework and Hypotheses Development

In this section, we propose a conceptual framework that accounts for the relationship between good governance implementation, leadership style, and organizational culture to public performance accountability in a public sector context. Because the successful public performance accountability requires changes in the good governance implementation, positive leadership and culture in organization, in which these could foster behaviours and attitudes of public officers. By focusing our attention on the employee level, we build conceptual model based on governance, culture and leadership theory in order to explain the antecedents of public performance accountability.

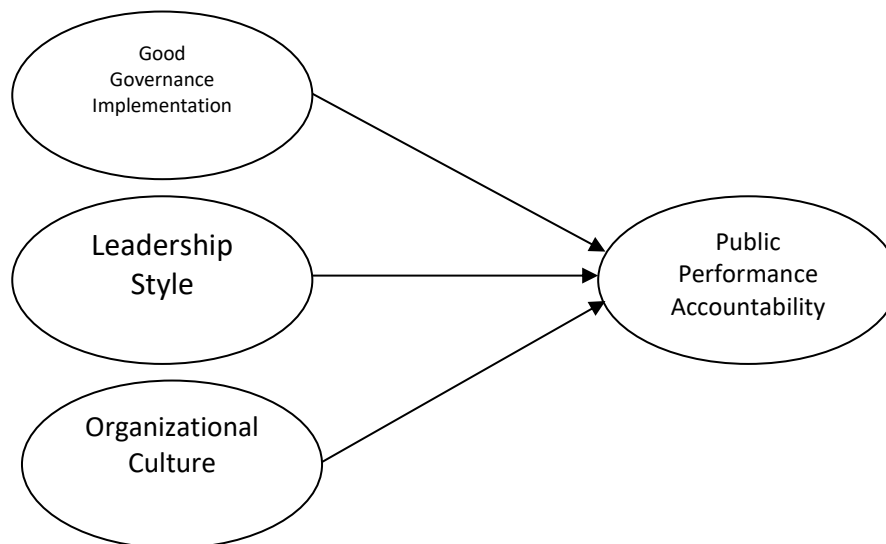


Figure 1.Research Framework

To test the models presented above the following hypotheses are formulated below:

- Hypothesis 1:* Good Governance Implementation has an important role affecting public performance accountability in government agency.
- Hypothesis 2:* Leadership style has an important role affecting public performance accountability in government agency.
- Hypothesis 3:* Organizational Culture has an important role affecting public performance accountability in government agency.

Methodology

Quantitative method with multiple regression approach in this research is intended to examine the effect of good governance implementation, leadership style and organizational culture to public performance accountability of government institutions in Bandung Highways and Irrigation Office. A total of 40 public officers at Bandung Highways and Irrigation Office were invited to participate, 36 of whom responded (Response rate : 90.0%). This model is examined to analyze the relationships between the individual variables in the model, as well as the fit of the framework as a whole. Multiple regression analysis used in this study to analyze data and examine the effect of independent variables on dependent variable.

Instrument

Each variable has been measured using multiple items. Most items are measured on a fully anchored 5-point semantic scale.

1. *Good Governance Implementation.* Three dimension (transparency, participation, and accountability) measuring good governance implementation came from the scale proposed by Sedarmayanti, (2012). A higher score reflects a higher emphasis on good governance implementation in government agency.
2. *Leadership Style.* Three dimension (system orientation, value orientation, and leadership action) measuring leadership style adopted from the concept of Bao, Wang, Larsen, & Morgan, (2012). A higher score reflects a positive style of leadership in government agency.

3. *Organizational Culture*. Four dimension (adaptability, mission, consistency, involvement) measuring organizational culture came from the scale of Denison (2004). A higher score reflects a higher and positive culture that manifested in government agency.
4. *Public Performance Accountability*. Five dimension (policy accountability, strategic accountability, result accountability, performance evaluation measuring public performance accountability) came from the scale proposed by Sedarmayanti, (2012). A higher score reflects a higher accountability of public performance.

All of items were adopted from the previous instrument with responses which were built on a 5-point Likert-type scale (1 = 'very disagree', 5 = 'very agree'). As it rely on data from self-report questionnaires to measure all of variables in this study, common method bias (CMB) could be a concern. But the specification of the model could alleviates the CMB problem. Because in this study the model includes a rather broad set of predictors, it is unlikely are part of respondents' cognitive maps.

Result and Discussion

In Table 1, characteristics of samples are given based on four criteria : gender, age, educational background, and work tenure. This section presents the demographic profiles of the respondents.

Table 1. Sample Characteristics

	Frequency	Percent
Gender		
Male	28	77.8
Female	8	22.2
Age		
< 40 Years Old	1	2.8
41 – 50 Years Old	15	41.7
> 50 Years Old	20	55.6
Educational Background		
Senior High School	6	16,7
Diploma	3	8,3
Bachelor Degree	11	30,6
Master Degree	16	44,4
Work Tenure		
< 10 years	1	2,8
11 – 20 years	13	36,1
21 – 30 years	17	47,2
> 30 years	5	13,9

Note. Based on the full sample of 36 public officers in Bandung Highways and Irrigation Office.

Of the respondents, referring to Table 1, public officers 28(77,80%) were male, while 8 (22,20%) were female. In terms of age, 20 (55,6%) were > 50 years old, 15 (41,7%) were 41 – 50 years old, while 1 (2,80%) were < 40 years old. Subjects' age ranged above 50 years old are the most respondent who participated in this study. In terms of educational background, 6 (16,70%) have graduated from senior high school, 3 (8,30%) obtained diploma's degree, 11 (30,60%) obtained bachelor's degree, and 16 (44,4%) had master's degrees. In terms of years of work tenure, out of 36 subjects, 2,80% of them, their years of experience ranged below 10 years, and 47,20% ranged from 21 – 30 years, and 13,90% ranged exceeded 30 years.

Table 2. Means, Correlations and Alpha Cronbach

	1	2	3	4
1. Good Governance Implementation	<i>(.740)</i>			
2. Leadership Style	0,468**	<i>(.747)</i>		
3. Organizational Culture	.343*	.369*	<i>(.749)</i>	
4. Public Performance Accountability	.236**	.291*	.676**	<i>(.748)</i>
Mean	4.11	4.17	3.91	4.14

Notes: **p , 0.01; *p , 0.05; Cronbach’s alphas for each scale are italicised and shown in the diagonal
 In Table 2, the means, the correlations, and alpha cronbach of all variables are given. The reported means, correlations, and alpha cronbach were calculated using SPSS Version 22 software. The correlations reported in Table 2 between the independent variables are considered as low enough and should not to prompt serious multicollinearity concerns.

We test our hypotheses by multiple regression model specifications. We present the three main specifications in the following. We estimate a basic production function for each accountability measure:

$$Y = \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Table 3. Beta Coefficients

Relationship Among Variables	Beta Coefficient	t-Statistic	Sign	Remarks	Remarks
Good Governance Implementation -> Public Performance Accountability	0.056	0.315	0.755	Not Significant	H1 rejected
Leadership Style -> Public Performance Accountability	-0.119	- 0.64	0.526	Not Significant	H2 rejected
Organizational Culture -> Public Performance Accountability	0.731	4.4441	0.000	Significant	H3 accepted

As stated in Table 1 for the results of the multiple regression analysis, the criteria of t-statistic value that exceeds the critical value of 1.96 is stated to be significant and vice versa. Hypothesis 1 was tested using the regression analysis of the effect of good governance implementation on public performance accountability.

The results in Table 3 are based on Good Governance Implementation as an independent variable and Public Performance Accountability as a dependent variable. For a sample size of 36 participants, the results showed a beta coefficient of 0.056 ($t_{\text{statistic}}$: 0.315) and p-value of 0.755. The findings indicate that there is a low positive beta coefficient between Good Governance Implementation and Public Performance Accountability.

The results in Table 3 are based on Leadership Style as an independent variable and Public Performance Accountability as a dependent variable. For a sample size of 36 participants, the results showed a beta coefficient of -0.119 ($t_{\text{statistic}}$: -0.64) and p-value of 0.526. The findings indicate that there is a low negative beta coefficient between Leadership Style and Public Performance Accountability.

The results in Table 3 are based on Organizational Culture as an independent variable and Public Performance Accountability as a dependent variable. For a sample size of 36 participants, the results showed a beta coefficient of 0.731 ($t_{\text{statistic}} : 4.444$) and p-value of 0.000. The findings indicate that there is a high positive beta coefficient between Organizational Culture and Public Performance Accountability.

The results of the analysis show that not all of the characteristics on the pathway in the research model are found to be significant or important. Next to the relationships depicted in Figure 2, most notably, the impact of organizational culture is positively related public performance accountability ($\beta = 0.731^{**}$). Leadership style negatively affects the public performance accountability, although this relationship founded insignificant.

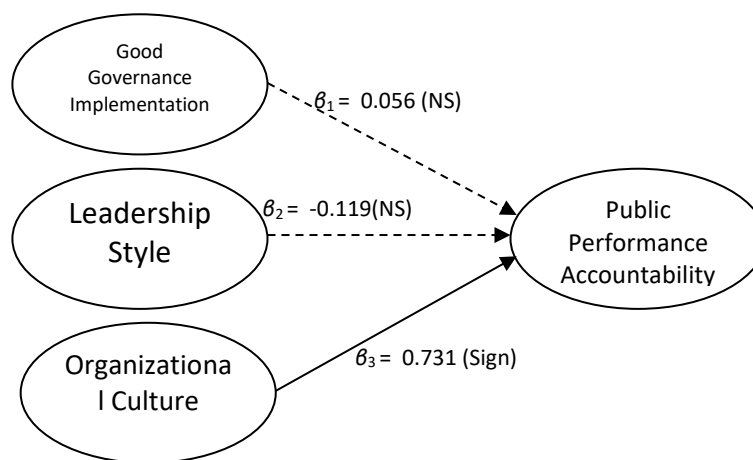


Figure 2. Beta Coefficients

Conclusions

In the context of this study, based on results and findings we conclude that :

1. Good governance implementation has no significant effect on the public performance accountability of government agency.
2. Leadership style has no significant effect on the public performance accountability of government agency.
3. Organizational culture has significant effect on the public performance accountability of government agency.

The results of this study show some interesting things, two effects of independent variables on public performance accountability are insignificant. From the perspective of public performance accountability, assurance that processes of organizational culture actually so defined and manifested is important given the need to secure and maintain, and in some cases to rebuild accountability of public performance.

Given that the majority of theory in the literature related to the problem statement of the current study stemmed mostly from well-established countries, the main theoretical objective was to produce findings that would allow for the generation of theory which explained the relationship of the variables of the current study in a Indonesian context. Lastly, the practical objective was to produce findings that could be used on a daily basis by public managers who sought to enhance the

public performance accountability of the organization through improving the shared values among leaders and their subordinates.

It will be recalled that the theoretical objective of the study was to investigate the theoretical relationship between Good Governance, Leadership, Culture and Performance. The study was able to explore the relationship between Organizational Culture and Public Performance Accountability in the public sector. Therefore, the current study added value to theory in that its investigation focused on an overlooked area in the study of public performance accountability in the public sector.

Suggestion

The design and methods of the study are subject to several limitations. A first shortcoming concerns the construct and internal validity of our study. In order to move ahead research on performance accountability in public organizations, we therefore highlight the need for improved measures, which is especially related to contextual and process variables. A recommendation for future research is also to re-assess our reported findings in a multi-level or mixed methods design. Moreover, in order to assure the internal validity of conclusions, future research should build on longitudinal rather than cross-sectional designs.

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