

Measurement of government performance in literature review

Ivana Nina Esterlin Barus^{1,2,*}, Ali Djamhuri¹

¹ Department of Accounting, Faculty of Economics and Business, Brawijaya University, Malang 65145, Indonesia

² Faculty of Economics and Business, University of 17 August 1945 Samarinda, Samarinda 75124, Indonesia

* **Corresponding author:** Ivana Nina Esterlin Barus, diberkatituhan@student.ub.ac.id, ivana@untag-smd.ac.id

CITATION

Barus INE, Djamhuri A. (2024). Measurement of government performance in literature review. *Journal of Infrastructure, Policy and Development*. 8(13): 8964. <https://doi.org/10.24294/jipd8964>

ARTICLE INFO

Received: 3 September 2024

Accepted: 9 October 2024

Available online: 13 November 2024

COPYRIGHT



Copyright © 2024 by author(s).

Journal of Infrastructure, Policy and Development is published by EnPress Publisher, LLC. This work is licensed under the Creative Commons Attribution (CC BY) license.

<https://creativecommons.org/licenses/by/4.0/>

Abstract: Government performance means the results of government work. Its use is to evaluate government accountability, decision-making, efficiency, effectiveness, transparency, and achievement of goals. Purpose: This paper aims to explore the understanding of performance measurement tools commonly used in government, the reasons for using them, and the implementation of performance measurement in Indonesia. Method: This study uses a meta-synthesis method, an integrative review approach from 2000–2021, in the Scopus database using the keywords measurement system, performance measurement, performance measurement government, measurement system government. Results and Discussion: The final sample consisted of 23 studies, and the results showed that the most commonly used performance measurement was the balanced scorecard. This is because the balanced scorecard is able to explain the vision, mission, strategy, results, and operational actions, so that it can achieve local government goals. Research implications: Insight into government performance measurement can be used to determine the strengths and weaknesses of various performance measurement tools so that the government can implement performance measurement tools that are more appropriate for its government. Originality/Value: This study offers an adaptation of existing methods to measure government performance more effectively. In addition, this study focuses on the context of developing countries, which can provide new contributions to the literature.

Keywords: performance measurement; public sector; new public management; balanced scorecard

1. Introduction

Performance measurement in the public sector plays a crucial role in providing information on how organizations are performing (Broadbent, 1992; Modell, 2009; Mwita, 2000; Phusavat et al., 2009). Moreover, the topic has attracted attention in the practical and academic fields (Johnston and Pongatchat, 2008). Some literature stated that performance measurement does not significantly affect business and public sector performance (Bititci et al., 2006; Ittner et al., 2005; Johnston and Pongatchat, 2008; Jurnal and Siti-Nabiha, 2015). Therefore, performance measurement remains an intriguing subject for further investigation. This research will theoretically explore performance measurement in government agencies, the implementation of which is currently experiencing a decline, focusing on the current trend of assessing performance by measuring the percentage of budget utilization. This research aimed to examine the performance measurement tools commonly used in government, the reasons for using these measurement tools, and to compare the performance measurements used in Indonesia with the Government Agency Performance Accountability (known as AKIP). This comparison of performance measurements is

necessary because Indonesia is still in the development stage in measuring public sector performance. The performance measurement system used such as the Government Agency Performance Accountability System (known as SAKIP) is often considered a formality, so it requires measurement with a more mature model.

Performance measurement has become increasingly important in response to the changing conditions of the community environment. Public sector organizations worldwide are required to operate more accurately and deliver greater value to society (Broadbent, 1992; Lapsley and Pettigrew, 1994). Therefore, performance measurement should cover a broader range of performance metrics, such as financial, and non-financial quantitative, and the quantification of qualitative outcomes performances. To ensure that performance measurement can improve the efficiency and effectiveness of government entities (Hood, 1995; Lye, 2006), it should correlate with the organization's overall strategy (Johnston and Pongatichat, 2008; Neely et al., 2002).

The concept of New Public Management (NPM) which originated in the 1980s (Christopher Hood, 1991; Hood, 1995; James and Manning, 1996; Ward, 1993) aimed to transform public sector management by adopting practices from the private sector (Christensen and Lægheid, 2007). NPM strongly emphasizes the importance of performance measurement as a means of evaluating organizational success. This concept has had a significant influence on public management practices across various countries for nearly forty years. As a result, the role of government has become increasingly limited in its intervention in market-driven economic activities. By the NPM concept, the government now emphasizes more on controlling the outcomes of their policies, decentralizing authority, and maximizing service delivery by prioritizing community and market mechanisms rather than providing direct subsidies to the community (van Helden and Uddin, 2016).

According to the principles of NPM, public sector organizations are required to measure performance to determine whether they are meeting public expectations. Although performance measurement in the private sector differs from the public sector, NPM applies the same principles to assess public sector performance. In the private sector, performance is measured based on the profits generated. Private sector organizations aim to increase profits by offering superior services or products that promote consumer loyalty. In contrast, public sector organizations do not generate profits, instead, they rely on government budget, which should be used as efficiently as possible. Therefore, public sector organizations should be sensitive to the needs of the community to promote public welfare. Indicators of community welfare for public sector organizations cannot be equated with profit indicators in private companies (Kouzmin et al., 1999; Siti-Nabiha and Fuad, 2011).

Results-based management clarifies and makes accountable the relationship between funding, performance measurement, and monitoring outcomes in line with public sector reform (Barry, 2000; Brinkerhoff and Wetterberg, 2013). The focus of NPM is to improve performance and accountability to achieve organizational goals. Public sector organizations should be able to clearly explain to stakeholders how funds are allocated and managed, enabling stakeholders to understand the benefits derived from their investment (Walker, 2001). Accountability, often manifested in performance reporting, plays a vital role in this process.

Performance reporting can be likened to a window through which outsiders can view an organization's performance achievements over a specific period. Through these reports, outsiders gain their first impression of the organization, allowing them to judge whether the performance is good or poor. It is crucial for organizations to prepare performance reports meticulously to ensure stakeholders can accurately assess the organization.

Public sector organizations in Indonesia have engaged in bureaucratic reform. This reform began in 1999 with the issuance of Law of Indonesia Number 31 of 1999 concerning the eradication of criminal acts of corruption, later reinforced by Presidential Instruction Number 5 of 2004, which is aimed at the Acceleration of Corruption Eradication. The third dictum of this Presidential Instruction requires the establishment of performance indicators and targets in all Ministries, Institutions, and Regional Governments to reflect the success of performance achievements in terms of both outputs and outcomes.

AKIP is part of the government performance reporting system that measures the performance of government agencies based on the achievements set out in the performance plan. AKIP is intended to provide a clear picture of the extent to which government agencies have achieved the goals, objectives, and indicators set out in the performance plan. In addition, this report must provide complete, accurate, and clear information on how public resources are used.

By Presidential Instruction Number 7 of 1999 concerning Government Agency Accountability, government agencies are required to account for all duties and report in LAKIP. LAKIP serves as evidence of performance reporting. Furthermore, there is SAKIP which aims to promote accountability in government agency performance to achieve good and trustworthy governance. SAKIP performance measurement references include (a) input, (b) output, (c) results, (d) benefits, and (e) impact. However, other research reported that LAKIP had often been limited to fulfilling formal obligations and did not adequately address its substantive purpose (Jurnali and Siti-Nabiha, 2015; Siti-Nabiha et al., 2023). Therefore, LAKIP was often seen as just a report, not accurately describing the reality in public sector organizations.

The rest of this paper is designated as follows: Section 2 illustrates the literature review, Section 3 describes the research methodology, Section 4 outlines results, Section 5 outlines and discusses the research topic, and Section 6 gives the conclusion.

2. Literature review

In private sector organizations, there is a tendency to believe that performance measurement can improve employee performance. The existence of performance measurement enhances people to work better. This corresponds with the Expectancy Theory as stated by Vroom (1964) that individuals tend to act in a certain way, depending on expectations (Fossum et al., 1986). There is a relationship between performance, ability, and motivation. Individual motivation is influenced by the expectations and values held by the individual. When these values are positive, then the individual is less likely to make mistakes. In the public sector, performance measurement can also improve organizational performance, however, this improvement depends on the degree of democratization in the work environment. The

operation of the public sector can be explained, analyzed, and evaluated from a political-democratic perspective (Christensen et al., 2007).

Public sector organizations are assessed based on performance outcomes, which are typically reflected in the final results of measurements. These measurements are compiled based on previously established performance indicators. Typically, the organization's management conducts an assessment of the organization's performance every period and reports it to the public. Reporting the results of this performance measurement is also a form of organizational accountability to the public.

Organizational accountability, as defined by Sinclair (1995), refers to the behavior of individuals or organizations in explaining and being responsible for their actions by providing reasons for those actions. This means that organizations can convey to the public how public money is spent economically, efficiently, and effectively. Both performance and financial information are crucial for realizing organizational accountability (Louise Kloot, 1999). Organizational performance is the implementation of work and the results achieved from that work (Otley, 1999). When associated with government, government performance is evident in the results of government work in fulfilling its duties to improve public welfare. This differs in the private sector, where accountability is associated with the organization's efforts to generate profit.

Performance measurement involves the collection, reporting, and review of data reflecting aspects of organizational performance, including service quality and cost efficiency (Amirkhanyan, 2011; Blasi, 2002). It is used as a method to ensure accountability (Amirkhanyan, 2011; Behn, 2003; Berman and Wang, 2000; Heinrich, 2002; Pollit and Bouchaert Geert, 2011). Accountability to the central government and the public is measured through both financial and non-financial performance. The objectives of measuring the performance of public sector organizations according to Christensen (2007) are: (1) to determine the achievement of organizational goals; (2) to provide a learning platform for employees; (3) to update performance for the next period; (4) to consider rewards and punishments; (5) to motivate employees; and (6) to realize public accountability.

The stages in performance measurement, according to Fryer et al., (2009) are as follows: (1) deciding what to measure; (2) determining how to measure performance; (3) using or interpreting the resulting data; and (4) communicating the results. Public sector organizations should first determine what objectives to measure and then establish performance measurement indicators. The use of valid and objective performance indicators significantly enhances the quality of performance management. However, in the public sector, designing valid and objective indicators is not easy (Zineldin, 2006).

The difficulty in determining performance measurement indicators is caused by the multifaceted nature of public sector organizations. The dilemma in establishing these indicators is not rooted in technical issues but in conceptual challenges related to defining the role of public sector organizations and determining what constitutes good performance, and issues related to data quality (Van De Walle, 2008). Therefore, the development of appropriate indicators is key to the success of any performance measurement system.

There are three stages in the development of performance measurement,

including (1) Stage I (1850–1925), (2) Stage II (1974–1992), and (3) Stage III (2012–present) (Bourne et al., 2003). In Stage I, performance measurement was still traditional, developed primarily from cost accounting and management accounting. In Stage II, performance measurement focused on a purely financial perspective, which was eventually considered inadequate, leading to the development of a multi-dimensional performance measurement framework. Consequently, in 1992, Kaplan and Norton developed a performance measurement called Balanced Scorecard (BSC), which included four dimensions of performance measurement perspective, namely: financial, customer, internal business process, learning, and growth. In Stage III, BSC was expanded to include two additional perspectives, namely staff satisfaction and environment and community. This expansion was introduced by Hoshin Kanri (Parmenter, 2012).

Performance measurement is generally result-oriented and has been implemented in countries around the world (Johnsson et al., 2021; Siti-Nabiha et al., 2020). However, a literature review by Garengo and Sardi (2021) showed that performance measurement and practices in the public sector were still in the early stages of development. Despite the adoption of various tools and practices from the industrial sector, meaningful integrated performance measurement in the public sector remains challenging (Hans de Bruijn, 2002; Heinrich, 2012; Siddiquee, 2020). The diverse nature of public services, varied user needs, difficulties in setting targets, and a lack of competence are the main obstacles to implementing performance measurement in the framework of NPM (Arnaboldi and Azzone, 2010). A proposed solution to address these challenges is the implementation of a multidimensional Performance Measurement System, such as BSC (Kaplan, 2009; Siddiquee, 2020). In addition to measuring financial performance, this system also measures non-financial performance, allowing for the assessment of a program's effectiveness and the extent to which government organizations meet their mandates and community expectations.

Evolution of performance measurement in Indonesia

The bureaucratic reform of the Indonesian government was triggered by the fall of the New Order regime, led by President Soeharto, who served for about 32 years. The Indonesian people perceived that, as a result of the prolonged tenure, the governance of the country had deteriorated, with power becoming centralized and the welfare of the population prioritized only for a select elite (McLeod, 2014). This decline in governance was evidenced by rising debt, an economic crisis, non-transparent management of state finances, and poor public services (McLeod, 2014; Robison and Rosser, 1998). The issuance of Law Number 22 of 1999 concerning Regional Government was one of the initial steps in bureaucratic reform, aimed at establishing good governance practices in the Indonesian government (Jurnali and Siti-Nabiha, 2015).

The shift from a centralized to a decentralized governance model aimed to enable local governments to more effectively respond to and meet the needs of their communities. Government bureaucratic reform was further realized through efforts to streamline government structure and refocus the role and function of government to contribute more effectively. Another significant reform was the introduction of more

transparent state financial management practices, as state finances were previously centralized, limiting financial reporting to the local government level (McLeod, 2014). The issuance of Law Number 25 of 1999 concerning the balance between central and regional government finances was another form of reform in state financial management.

The problem of poor government performance resurfaced with the implementation of regional financial management. Under this system, regional governments, led by regional heads, were required to submit reports on the calculation of the Regional Budget, accompanied by notes, a cash flow report, and a regional balance sheet to the Local People's Representative Council (as known DPRD) at the end of the budget year. According to Government Regulation Number 105/2000 and Ministry of Home Affairs No. 29/2002, regional governments are mandated to enhance accountability and transparency in budget management. The traditional budget system which emphasized accountability for allocated input, has since evolved into a performance-based budget system, promoting accountability for input, output, and outcome. Furthermore, budget management now applies the concept of value for money, focusing on economy, efficiency, and effectiveness.

With the reform of regional financial management, regional budget management in Indonesia is expected to become more informative. The performance-based budget system, which emphasizes input, output, and outcome correlates with the implementation of effective and efficient performance measurement practices. Measuring regional government performance is important as it serves as a management tool, a means of communication, and an important resource in the budgeting process (Melkers and Willoughby, 2002).

The practice of performance measurement in Indonesia started with the issuance of Presidential Instruction Number 7 of 1999, which required government agencies to report both financial and non-financial performance. Performance measurement was carried out using SAKIP and LAKIP. The goal was for government to manage its institutions effectively, efficiently, and responsibly. Guidelines for preparing government agency performance accountability reports were initially regulated by the Regulation of the State Administration Agency Number 239/IX/6/8/1999, which was later revised with Number 239/IX/6/8/2003. This regulation mandates that government agencies have a clear plan, clear performance targets, clear performance measurement indicators, a data collection system, and clear guidelines for program implementation and evaluation, all aimed at achieving satisfactory results. Therefore, government agencies are required to prepare and submit performance reports annually.

3. Research methodology

This study is a meta-synthesis study with an integrative review approach. An effective and well-conducted literature review, when utilized as a research method, creates a strong foundation for developing knowledge and theory (Snyder, 2019; Webster and Watson, 2002). Moreover, literature review is the best way to synthesize research results, as it not only shows meta-level evidence but also uncovers areas that are still under-researched. It plays an important role in creating a theoretical framework and building a conceptual model (Snyder, 2019), and is also known as

synthesis research.

Synthesis research involves reviewing existing research on a topic by combining previous research results to create a theoretical framework and build a conceptual model (Snyder, 2019). This type of research is particularly useful when experts need to evaluate theories or evidence in a specific field. Qualitative synthesis research is generally carried out through an integrative study, where experts review studies that address the same problem, summarize the research results, and then draw conclusions at the end of the process. Integrative studies provide a more qualitative method of assessing the quality and strength of results from various research results and comparing those results (Snyder, 2019). An integrative review synthesizes results or theories using a narrative method, which is often referred to as a qualitative systematic review. A qualitative systematic review is a rigorous process used to collect articles, with a qualitative method employed to assess the research results of the articles. The meta-synthesis research with an integrative review conducted in this paper is to review research that discusses performance measurement tools commonly used by local governments, and then draw conclusions from the meta-synthesis results.

With the research objective to explore the most commonly used local government performance measurements, this study investigates the literature on performance measurement available in the Scopus database from 2000 to 2021. The stages in conducting meta-synthesis in qualitative research, according to Hoon (2013) are as follows: (1) Framing the Research Question; (2) Locating Relevant Research; (3) Inclusion and exclusion Criteria; (4) Extracting and Coding Data; (5) Analyzing on a Case-Specific Level; (6) Synthesizing on an Across-Study Level; (7) Building Theory from Meta-Synthesis; and (8) Discussing. In the first step, experts studied all existing literature on Performance Measurement in Government to identify the problems or phenomena. Meta-synthesis initially began with the conceptual framing of the topic, utilizing well-defined information and theories from the research question. In the second step, which involves locating relevant research, the experts determined keywords to search for literature sources in databases that contained scientific research on the topic of Performance Measurement in Government. The literature search was conducted using Scopus databases using journal publishers: such as JStor, Science Direct, Scopus, Atlantis Press, Emerald, Inderscience Publisher, and Proquest as well as internet searches using Google Scholar. The search criteria included publication from 1 January 2000, to 31 December 2021 (21 years).

Based on the literature search, 800 articles were identified for review. In the third stage, the experts established a list of inclusion/exclusion criteria to ensure that the most suitable research articles were selected, considering their methods, theoretical designs, research focus, and research questions identified in the first stage. The inclusion criteria for sample selection required a clear description of the design, population, interventions, and outcomes included or excluded in the review as well as consideration of the research period (Popay et al., 2007). This ensured that the results of the systematic review remained focused on the research topic. The inclusion criteria, according to Gough et al. (2012) are presented in the following **Table 1**.

Table 1. Inclusion criteria.

| Criteria | Description |
|---|--|
| Research article performance measurement government | To gain a comprehensive understanding of government performance measurement. |
| Country | To examine the implementation of government performance measurement across different countries. |
| Government | To acquire a holistic view of the government sector's approach to performance measurement |
| Type of Research | To explore qualitative and case studies focused on local governments. |
| Publication period 2000–2021 | To gain a theoretical and empirical perspective on changes in government performance measurement over the years. |

Source: personally processed referring to hoon (2013).

The fourth stage is data extraction and coding, which involves collecting data in the form of information related to the research characteristics that are relevant to the research question. During this stage, 23 articles were identified as meeting the requirements for inclusion in this literature review. The fifth stage is the analysis at the specific case level, which entails analyzing qualitative results from the systematic review to uncover new recommendations. The sixth stage is synthesis at the cross-study level, where the results were synthesized using narrative techniques drawn from data collected across various articles. The seventh stage involved building a theory from meta-synthesis, which included reviewing the research results and connecting them with relevant theories related to the topic of performance measurement. Finally, the eighth stage is discussion, where the theory developed from the meta-synthesis results is discussed.

4. Results

4.1. Step 1: Developing the research question

To determine which questions will be the focus of the research, a preliminary study must be conducted on the availability of qualitative literature. Some recent studies on performance measurement that use qualitative research methods as a database include (Argento, 2020; Hegazy et al., 2020; Johnsson et al., 2021; Siddiquee, 2020). Meta synthesis focuses on the dominant performance measurement practices implemented in local governments, and reasons for using such performance measurement practices in local governments, especially in Indonesia.

4.2. Step 2: Locating relevant research

In this paper, a literature search of relevant qualitative studies was conducted on the Scopus database for the period 2000–2021. The keywords used by experts in searching for literature sources included “measurement system”, “performance measurement”, “government performance measurement”, and “government measurement system”. The literature selection process involved selecting articles that specifically discussed performance measurement in the government sector. Based on the literature review analysis, 800 articles on performance measurement were found

in reputable journals.

4.3. Step 3: Inclusion and exclusion criteria

The initial search results showed that using the term “measurement system” produced 200 Scopus articles. Similarly, the terms “performance measurement”, “government performance measurement” and “government measurement system” each resulted in 200 articles. The search produced a total of 800 articles, and after eliminating duplicates and irrelevant content, the number of relevant non-duplicate articles was reduced to 22. Irrelevance refers to articles in the form of short comments, short notes, or government book papers. The expert then reviewed 800 articles related to public sector accounting from 7 journals obtained from digital libraries. The selection of Scopus-indexed journals was based on strict selection criteria, which ensured the published articles met the high standards of good quality. The results of applying the inclusion and exclusion criteria are shown in **Figure 1**. A total of 800 articles from 2000–2021 were screened based on abstracts and keywords, resulting in 118 qualitative studies. The distribution of articles published over the years is as follows, 1 article in 2000, 1 in 2004, 1 in 2005, 2 in 2008, 4 in 2010, 1 in 2011, 1 in 2012, 2 in 2013, 1 in 2014, 3 in 2015, 1 in 2016, 2 in 2018, and 2 in 2020. The results of the data extraction process are shown in (**Figure 1** and **Table 2**) below.

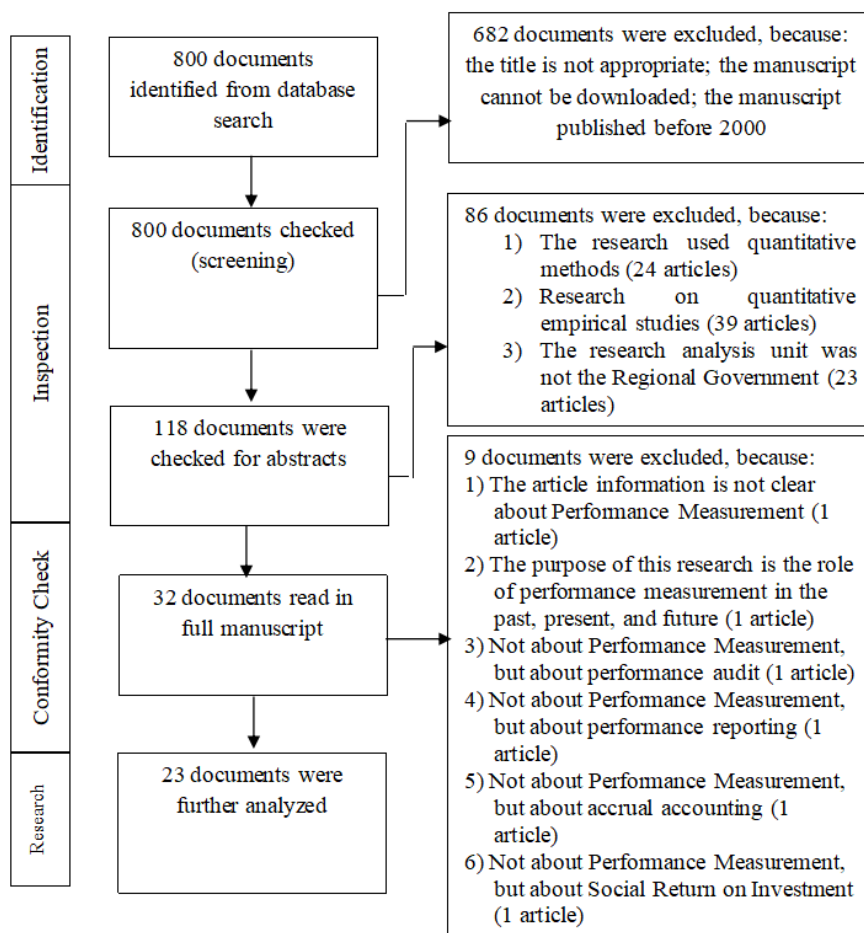


Figure 1. Stages of inclusion and exclusion of research articles from 2000–2021.

Table 2. Criteria for inclusion and exclusion of articles.

| No | Criteria | Total | Excluded | Included | Reasons for Exclusion |
|----|--|-------|----------|----------|--|
| 1 | Article search results at an early stage | 800 | 0 | 800 | |
| 2 | Screening | 118 | 682 | 118 | The title does not match the keywords |
| 3 | Qualitative Methods | 94 | 24 | 94 | Not using qualitative methods |
| 4 | Qualitative Case Studies | 55 | 39 | 55 | Not Qualitative Case Studies |
| 5 | The research analysis unit is local government. | 32 | 23 | 32 | Not using the research analysis unit is the local government |
| 6 | Manuscripts according to keywords: performance measurement | 22 | 10 | 22 | Manuscript does not match keywords: performance measurement |

4.4. Step 4: Data extraction and coding

All information that may be relevant is extracted according to the question and research topic and then tabulated (Siddaway et al., 2019). Details of the articles that have been extracted and become the final sample articles for meta-synthesis can be seen in the following **Table 3**.

Table 3. Details of sample articles for meta-synthesis.

| No. | Author, and Year | Article Title, Author, and Year | Journal |
|-----|-----------------------------|--|--|
| 1 | R Akbar and Perrin (2015). | Implementing Performance Measurement Systems: Indonesian Local Government Under Pressure. | Qualitative Research in Accounting and Management |
| 2 | Wisniewski (2004a). | Developing Balanced Scorecards in Local Authorities: A Comparison of Experience | International Journal of Productivity and Performance Management |
| 3 | Šević (2005). | Measuring Performance on a Local Government Level in a Transitional Country: The Case of Serbia | International Journal of Public Sector Management |
| 4 | Farneti and Guthrie (2008). | Italian and Australian Local Governments: Balanced Scorecard Practices. A Research Note. | Journal of Human Resource Costing and Accounting |
| 5 | L Kloot (2000). | Strategic Performance Management: A Balanced Approach to Performance Management Issues in Local Government. | Management Accounting Research |
| 6 | Sanger (2008). | From Measurement to Management: Breaking Through Barriers to State and Local Performance. | Public Administration Review |
| 7 | Breitbarth et al. (2010). | Service Performance Measurement in a New Zealand Local Government Organization. | Business Horizons |
| 8 | Sabine Kuhlmann (2010). | Performance Measurement in European Local Governments: A Comparative Analysis of Reform Experiences in Great Britain, France, Sweden, and Germany. | International Review of Administrative Sciences |

Table 3. (Continued).

| No. | Author, and Year | Article Title, Author, and Year | Journal |
|-----|---------------------------|---|--|
| 9 | Anthoula (2011). | Designing a Balanced Scorecard for the Evaluation of a Local Authority Organization. | European Research Studies Journal |
| 10 | Northcott (2012). | Using the Balanced Scorecard to Manage Performance in Public Sector Organizations: Issues and Challenges. | International Journal of Public Sector Management |
| 11 | Koike (2013). | Institutionalizing Performance Management in Asia: Looking East or West? | International Journal of Public Sector Management |
| 12 | Astrini (2015). | Local Government Performance Measurement: Developing Indicators Based on IWA 4: 2009. | Public Organization Review |
| 13 | Gaspar and Mkasiwa (2015) | Managing Performance or Legitimacy? A Case Study of the Tanzanian Local Government Authorities. | Journal of Accounting in Emerging Economies |
| 14 | Yu (2016) | External Government Performance Evaluation in China: Evaluating the Evaluations. | Public Performance and Management Review |
| 15 | Røge and Lennon (2018). | A Study on the Criteria of Internal Transparency, Efficiency, and Effectiveness in Measuring Local Government Performance. | Financial Accountability and Management |
| 16 | Kuhlmann (2018). | Performance Measurement and Benchmarking as “Reflexive Institutions” for Local Governments: Germany, Sweden and England Compared. | International Journal of Public Sector Management |
| 17 | Argento (2020). | Governmentality and Performance for the Smart City. | Accounting, Auditing and Accountability Journal |
| 18 | Siddiquee (2020). | Driving Performance in the Public Sector: What Can We Learn from Malaysia’s Service Delivery Reform? | International Journal of Productivity and Performance Management |
| 19 | A. Adams et al. (2014) | Measurement of Sustainability Performance in the Public Sector. | Sustainability Accounting, Management and Policy Journal |
| 20 | Chenhall et al. (2013). | Performance Measurement, Modes of Evaluation, and the Development of Compromising Accounts. | Accounting, Organizations, and Society |
| 21 | Henstra (2010). | Evaluating Local Government Emergency Management Programs: What Framework Should Public Managers Adopt? | Public Administration Review |
| 22 | Jochem et al. (2010). | Implementing a Quality—Based Performance Measurement System. | The TQM Journal |

4.5. Step 5: Analyzing on a case-specific level

The fifth step is to analyze the local government performance measurement studies. The purpose of this step is to identify central themes by exploring each case study to capture the performance measurement model used. This analysis will find the most dominant performance measurement model.

4.6. Step 6: Synthesizing on an across-study level

This stage is carried out by combining a series of performance measurements from each performance measurement article that is the source of the literature review to identify the most dominant performance measurements, and the advantages of these performance measurements.

4.7. Step 7: Construction of meta-synthesis theory

At this stage, a conclusion is made regarding the most dominant performance measurement model used in local government based on various data sources that have been studied.

5. Discussion

This part of the research addressed two questions. First, it investigated why performance measurement is conducted in local governments. Second, it presented what are the current problems and challenges regarding performance measurement and illustrated which model is more likely to be utilized compared to SAKIP used in Indonesia.

5.1. Motivation to conduct performance measurement

The importance of performance measurement by organizations, according to literature reviewed in this study, includes several key motivations to ensure that employees (Akbar and Perrin, 2015; L Kloot, 2000; Šević, 2005; Wisniewski, 2004a), specifically those under top management are performing their duties effectively (Akbar and Perrin, 2015), to control the budget and ensure all activities and projects planned by government are well organized and in line with the funds entrusted, with a focus on results, rather than merely inputs (Šević, 2005), to motivate line staff, middle managers, stakeholders, and the community to engage in actions that can improve performance (Farneti and Guthrie, 2008), to convince politicians, legislators, stakeholders, journalists and the public that government work is being executed effectively (Sabine Kuhlmann, 2010), to show the achievements of the organization, to learn what has been accomplished, and what remains to be done (Anthoula, 2011), and to improve the understanding of what specific actions are necessary to further improve performance (Wisniewski, 2004b).

5.2. Problems and challenges in implementing performance measurement

Balanced scorecard (BSC) is a system designed to measure and manage organizational performance through a balanced approach. At the beginning of the use of the BSC concept in 1990 by Robert S. Kaplan and David P. Norton. BSC was only used as a tool to measure the performance of business organizations; later, as a performance measurement system, BSC can be used to monitor, analyze, and revise organizational strategies. BSC can also be applied to public sector organizations, as long as BSC is communicated at every level with the government (Farneti and Guthrie, 2008; Šević, 2005).

Performance measurement in local governments typically emphasizes both financial and non-financial measures (Anthoula, 2011). As managerial perception

shifts, the performance measurement approach becomes more balanced. Public sector organizations are increasingly adopting transparency, making information more accessible to the public. This openness is crucial, as it allows the public, who are principals in government, to assess and evaluate the performance of local government officials. Consequently, with performance measurement in place, local government officials are more focused on their tasks, as each performance metric includes variables related to customers, suppliers, growth, learning, and finance.

Globally, BSC is the most popular performance measurement tool used in local governments, based on a literature review (data attached). BSC is preferred due to its advantages in creating customer-based planning (society) and process improvement systems. It can also drive organizational change by identifying and evaluating predetermined performance measures (Lilian Chan, 2004). Furthermore, BSC integrates missions, strategy formulation, and process implementation, translating strategies into both financial and non-financial actions. Therefore, the performance measurement model recommended for local governments is BSC due to its ability to integrate vision, mission, strategy, and daily operational actions across all organizational levels (Lilian Chan, 2004; Northcott, 2012).

Before implementing a performance measurement model, it is advisable to examine various models used by local governments that have produced successful outcomes. The first step should be to determine the perspectives that will be incorporated into the performance measurement. The perspectives outlined by Kaplan and Norton (1996) include the customer, financial, internal process, innovation, and learning perspectives. These perspectives have since evolved to include staff satisfaction, environmental, and community perspectives (Parmenter, 2012). However, based on several reviewed articles, the use of these perspectives in local government has not been extensively documented. Key Performance Indicators (KPIs) of BSC in Local Governments that have been implemented by several countries are as follows (Figure 2).

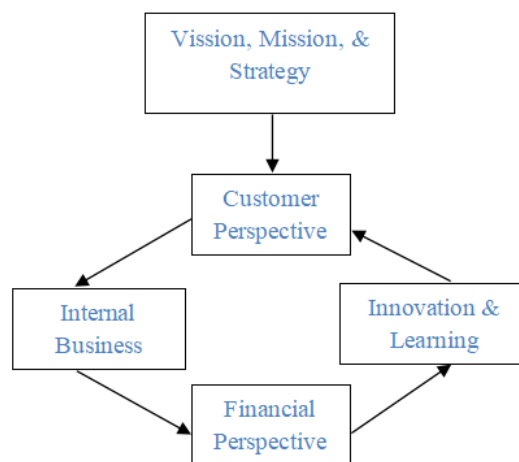


Figure 2. BSC in local governments.

Source: (Anthoula, 2011; L Kloot, 2000; Northcott, 2012).

Based on the articles studied in this research, there are several problems and challenges in implementing performance measurement in local government. The reasons for not implementing BSC as a performance measurement tool in local

governments are the underdevelopment of information system (Lilian Chan, 2004); the focus of local government leaders on solving short-term problems (Lilian Chan, 2004; Northcott, 2012); the absence of a link between BSC and employee rewards (Lilian Chan, 2004); organizational resistance to change (Lilian Chan, 2004; Northcott, 2012); the long time required to implement BSC in organizations (Lilian Chan, 2004; Northcott, 2012); the necessity for BSC to be prepared by multiple stakeholders to ensure that the organization’s strategy addresses all areas in the local government (Chang, 2007); unresolved political problems; and the persistence of an “authoritarian regime” that creates a “rigid bureaucracy” (Koike, 2013).

On the other hand, implementing BSC in local government organizations is supported by several factors, which include: commitment from top management to implement BSC (Lilian Chan, 2004); the participation of middle managers and staff in the implementation process (Lilian Chan, 2004); continuous training, which facilitates the understanding and use of BSC (Lilian Chan, 2004); clarity in vision, mission, strategy, results, and daily operational actions (Chang, 2007; Lilian Chan, 2004; Northcott, 2012); the ability of BSC to drive change by focusing employees on long-term goals (Chang, 2007); and the correlation between BSC implementation and the incentives received by leaders and staff in local government (Lilian Chan, 2004).

5.3. Comparison of BSC and SAKIP (The system of performance measurement local government in Indonesia)

Key Performance Indicators (KPIs) of BSC in Local Governments that have been implemented by several countries are as follows. **Figure 3** shows the KPIs that can be built in local government.

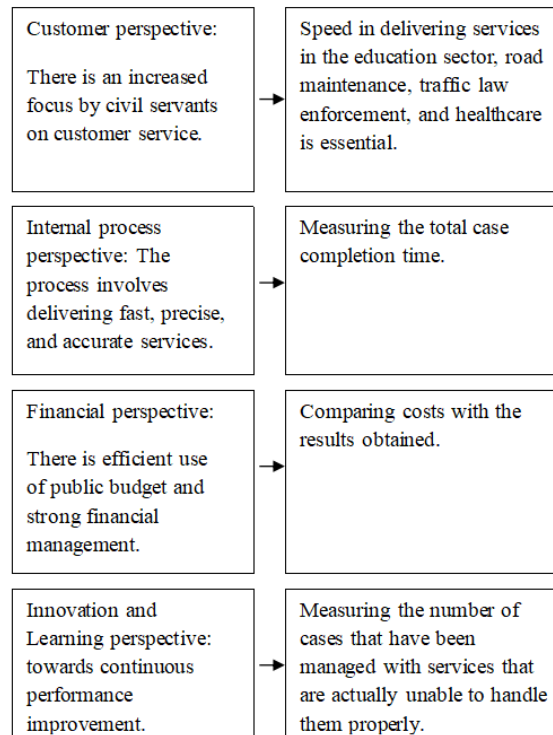


Figure 3. KPIs that can be built in local governments.

Source: (Røge and Lennon, 2018; Wisniewski, 2004a).

Based on the BSC performance measurement model, which is widely used by several countries, it can serve as a valuable consideration for other countries who are yet to implement BSC as a performance measurement tool. BSC can instill a results-oriented organizational culture. When performance measurement in Indonesia was examined using AKIP, it became clear that there is a need to consider developing and enhancing the performance measurement tools.

By Presidential Instruction of Indonesia Number 7 of 1999, all Government Agencies are required to submit LAKIP to the President as a form of accountability for achieving the organization's vision, mission, and goals. Based on the regulation of the Minister of Empowerment and Bureaucratic Reform of the Republic of Indonesia number 88 of (2021) concerning the evaluation of government agency accountability chapter IV point B describes the measurement of regional government performance in Indonesia. The components of the SAKIP assessment in Indonesia include: to achieve effective and efficient performance, performance measurement has been carried out in a tiered and sustainable manner, this measurement is also the basis for providing rewards and punishments as well as adjustment strategies to achieve effective and efficient performance. Based on the results of performance evaluations of government agencies in Indonesia, it has been observed that performance is still more focused on processes (80%) rather than results (20%) (Jurnali and Siti-Nabiha, 2015; Siti-Nabiha et al., 2023). Therefore, city and district governments in Indonesia require more attention and guidance to improve. Furthermore, the quality of KPIs in several Indonesian Regional Governments is still questionable, as there are persistent difficulties for Regional Governments in developing results-based KPIs. It is necessary to improve staff capabilities through a training and supervision system, rather than relying solely on an annual routine evaluation (Jurnali and Siti-Nabiha, 2015).

6. Conclusion

In conclusion, this research examined the literature on performance measurement in local governments and compared global performance measurement practices with AKIP in Indonesia. Performance measurement was highly diverse and implemented globally across various countries, both in Asia, and Indonesia. This research reviewed literature from 2000 to 2021 because that period marked the beginning of public sector reform in Indonesia.

The results showed that BSC was the predominant performance measurement tool used by local governments worldwide. This preference was due to the clarity it provided in terms of vision, mission, strategy, results, and daily operational actions. Additionally, BSC helps to promote change by placing employee focus on long-term goals and there is a clear correlation between the implementation of BSC and the incentives received by leaders and staff in local governments.

The advantages of performance measurement in Indonesian local governments that use Government Agency Performance Accountability are that it can encourage increased local government accountability, GAAP helps align performance planning with budgeting so that allocated funds are used to achieve relevant performance targets, focus on results, local governments become more transparent in showing what has

been achieved and how resources are used, local governments are more effective in achieving goals and more efficient in using resources, and GAAP encourages continuous evaluation so that government agencies can improve performance and take strategic steps based on the results of the evaluation.

The similarities between AKIP and BSC are that they both measure performance based on established strategic targets, and both measure multidimensional performance (AKIP focuses on output and outcome, while BSC focuses on various perspectives, such as finance, customers, internal processes, learning, and growth, both act as a liaison between planning and implementation, the goal is to increase accountability and transparency in reporting performance results, and prioritize continuous evaluation and feedback to improve performance based on the results achieved).

Further research is needed to empirically test performance measurement using the BSC model in public sector organizations, particularly in local governments. This empirical testing should include connecting internal and external factors as independent variables, with BSC serving as the dependent variable.

Author contributions: Conceptualization, methodology, writing original draft, INEB and AD; supervision, AD; project administration, INEB; funding acquisition, INEB. All authors have read and agreed to the published version of the manuscript.

Funding: The Indonesia Endowment Fund for Education (LPDP) for the doctoral scholarship provided under SK LPDP No. KET-96/LPDP.4/2021.

Acknowledgments: The authors are grateful to the Indonesia Endowment Fund for Education (LPDP) for the doctoral scholarship provided under SK LPDP No. KET-96/LPDP.4/2021. The authors are also grateful to the journal reviewers who have provided valuable input for this research.

Conflict of interest: The authors declare no conflict of interest.

References

- A. Adams, C., Muir, S., & Hoque, Z. (2014). Measurement of sustainability performance in the public sector. *Sustainability Accounting, Management and Policy Journal*, 5(1), 46–67. <https://doi.org/10.1108/SAMPJ-04-2012-0018>
- Akbar, R., & Perrin, R. (2015). Implementing Performance Measurement Systems: Indonesian Local Government under Pressure Implementing Performance Measurement Systems: Indonesian Local Government under Pressure Implementing Performance Measurement Systems: Indonesian Local Government und. *Qualitative Research in Accounting & Management*.
- Amirkhanyan, A. A. (2011). What is the effect of performance measurement on perceived accountability effectiveness in state and local government contracts? *Public Performance and Management Review*, 35(2), 303–339. <https://doi.org/10.2753/PMR1530-9576350204>
- Anthoula, K. (2011). Designing a balanced scorecard for the evaluation of a local authority organization. *European Research Studies Journal*, 14(2), 65–80. https://api.elsevier.com/content/abstract/scopus_id/84866726871
- Argento, D. (2020). Governmentality and performance for the smart city. *Accounting, Auditing and Accountability Journal*, 33(1), 204–232. <https://doi.org/10.1108/AAAJ-04-2017-2922>
- Arnaboldi, M., & Azzone, G. (2010). Constructing performance measurement in the public sector. *Critical Perspectives on Accounting*, 21(4), 266–282. <https://doi.org/10.1016/j.cpa.2010.01.016>
- Astrini, N. J. (2015). Local Government Performance Measurement: Developing Indicators Based on IWA 4: 2009. *Public Organization Review*, 15(3), 365–381. <https://doi.org/10.1007/s11115-014-0276-9>

- Barry, M. A. (2000). How Can Performance Standards Enhance Accountability for Public Health? (pp. 78–84).
- Behn, R. D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, 63(5), 586–606. <https://doi.org/10.1111/1540-6210.00322>
- Berman, E., & Wang, X. (2000). Performance Measurement in U.S. Counties: Capacity for Reform. *Public Administration Review*, 60(5), 409–420.
- Bititci, U. S., Mendibil, K., Nudurupati, S., Garengo, P., & Turner, T. (2006). Dynamics of performance measurement and organisational culture. *International Journal of Operations and Production Management*, 26(12), 1325–1350. <https://doi.org/10.1108/01443570610710579>
- Blasi, G. J. (2002). Government contracting and performance measurement in human services. *International Journal of Public Administration*, 25(4), 519–538. <https://doi.org/10.1081/PAD-120013254>
- Bourne, M., Neely, A., Mills, J., & Platts, K. (2003). Implementing performance measurement systems: a literature review. *International Journal of Business Performance Management*, 5(1), 1–24. <https://doi.org/10.1504/IJBPM.2003.002097>
- Bracci, E. (2017). Examining the process of performance measurement system design and implementation in two Italian public service organizations. *Financial Accountability and Management*, 33(4), 406–421. <https://doi.org/10.1111/faam.12131>
- Breitbarth, T., Mitchell, R., & Lawson, R. (2010). Service performance measurement in a New Zealand local government organization. *Business Horizons*, 53(4), 397–403. <https://doi.org/10.1016/j.bushor.2010.03.004>
- Brinkerhoff, D. W., & Wetterberg, A. (2013). Performance-based public management reforms: Experience and emerging lessons from service delivery improvement in Indonesia. *International Review of Administrative Sciences*, 79(3), 433–457. <https://doi.org/10.1177/0020852313491059>
- Broadbent, J. J. G. (1992). Changes In The Public Sector: A Review of Recent “Alternative” Accounting Research. *Accounting, Auditing & Accountability Journal*, 5(2), 3–31.
- Chang, L. C. (2007). The NHS performance assessment framework as a balanced scorecard approach: Limitations and implications. *International Journal of Public Sector Management*, 20(2), 101–117. <https://doi.org/10.1108/09513550710731472>
- Chenhall, R. H., Hall, M., & Smith, D. (2013). Performance measurement, modes of evaluation and the development of compromising accounts. *Accounting, Organizations and Society*, 38(4), 268–287. <https://doi.org/10.1016/j.aos.2013.06.002>
- Christensen, T., & Læg Reid, P. (2007). The whole-of-government approach to public sector reform. *Public Administration Review*, 67(6), 1059–1066. <https://doi.org/10.1111/j.1540-6210.2007.00797.x>
- Christensen, T., Roness, P., Arne Røvik, K., & Læg Reid, P. (2007). Organization Theory and the Public Sector. In *Organization Theory and the Public Sector*. <https://doi.org/10.4324/9780415449014>
- Christopher Hood. (1991). A Public Management for All Seasons? *Public Administration*, 69(1), 3–19. <http://dx.doi.org/10.1111/j.1467-9299.1991.tb00779.x>
- Farneti, F., & Guthrie, J. (2008). Italian and Australian local governments: balanced scorecard practices. A research note. *Journal of Human Resource Costing & Accounting*, 12(1), 4–13. <https://doi.org/10.1108/14013380810872743>
- Fossum, J. A., Arvey, R. D., Paradise, C. A., & Robbins, N. E. (1986). Modeling the Skills Obsolescence Process: A Psychological/Economic Integration. *Academy of Management Review*, 11(2), 362–374. <https://doi.org/10.5465/amr.1986.4283130>
- Fryer, K., Antony, J., & Ogden, S. (2009). Performance management in the public sector. *International Journal of Public Sector Management*, 22(6), 478–498. <https://doi.org/10.1108/09513550910982850>
- Garengo, P., & Sardi, A. (2021). Performance measurement and management in the public sector: state of the art and research opportunities. *International Journal of Productivity and Performance Management*, 70(7), 1629–1654. <https://doi.org/10.1108/IJPPM-03-2020-0102>
- Gaspar, A. F., & Mkasiwa, T. A. (2015). Managing performance or legitimacy? A case study of the Tanzanian Local Government Authorities. *Journal of Accounting in Emerging Economies*, 5(4), 424–456. <https://doi.org/10.1108/JAEE-03-2013-0016>
- Gough, D., Thomas, J., & Oliver, S. (2012). Clarifying differences between review designs and methods. *Systematic Reviews*, 1(1), 1–9. <https://doi.org/10.1186/2046-4053-1-28>
- Hans de Bruijn. (2002). Performance measurement in the public sector: strategies to cope with the risks of performance measurement. *International Journal of Public Sector Management*, 15(7), 578–594.
- Hegazy, M., Hegazy, K., & Eldeeb, M. (2020). The Balanced Scorecard: Measures That Drive Performance Evaluation in Auditing Firms. *Journal of Accounting, Auditing and Finance*. <https://doi.org/10.1177/0148558X20962915>

- Heinrich, C. J. (2002). Outcomes-Based Performance Management in the Public Sector: Implications for Government Accountability and Effectiveness. *Public Administration Review*, 62(6), 712–725. <https://doi.org/10.1111/1540-6210.00253>
- Heinrich, C. J. (2012). Measuring public sector performance and effectiveness. *The SAGE handbook of public administration*.
- Henstra, D. (2010). Evaluating Local Government Emergency Management Programs: What Framework Should Public Managers Adopt? *Public Administration Review*, 70(2), 236–246. <https://doi.org/10.1111/j.1540-6210.2010.02130.x>
- Hood, C. (1995). The “new public management” in the 1980s: Variations on a theme. *Accounting, Organizations and Society*, 20(2–3), 93–109. [https://doi.org/10.1016/0361-3682\(93\)E0001-W](https://doi.org/10.1016/0361-3682(93)E0001-W)
- Hoon, C. (2013). Meta-Synthesis of Qualitative Case Studies: An Approach to Theory Building. *Organizational Research Methods*, 16(4), 522–556. <https://doi.org/10.1177/1094428113484969>
- Ittner, C. D., Larcker, D. F., & Randall, T. (2005). Performance Implications of Strategic Performance Measurement in Financial Services Firms. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.395824>
- James, O., & Manning, N. (1996). Public Management Reform: A Global Perspective. *Politics*, 16(3), 143–149. <https://doi.org/10.1111/j.1467-9256.1996.tb00033.x>
- Jochem, R., Menrath, M., & Landgraf, K. (2010). Implementing a quality-based performance measurement system. *The TQM Journal*, 22(4), 410–422. <https://doi.org/10.1108/17542731011053334>
- Johnsson, M. C., Pepper, M., Price, O. M., & Richardson, L. P. (2021). “Measuring up”: a systematic literature review of performance measurement in Australia and New Zealand local government. *Qualitative Research in Accounting and Management*, 18(2), 195–227. <https://doi.org/10.1108/QRAM-11-2020-0184>
- Johnston, R., & Pongatichat, P. (2008). Managing the tension between performance measurement and strategy: Coping strategies. *International Journal of Operations and Production Management*, 28(10), 941–967. <https://doi.org/10.1108/01443570810903104>
- Jurnali, T., & Siti-Nabiha, A. K. (2015). Performance Management System for Local Government: The Indonesian Experience. *Global Business Review*, 16(3), 351–363. <https://doi.org/10.1177/0972150915569923>
- Kaplan, R. S. (2009). Conceptual Foundations of the Balanced Scorecard. *Handbooks of Management Accounting Research*, 3, 1253–1269. [https://doi.org/10.1016/S1751-3243\(07\)03003-9](https://doi.org/10.1016/S1751-3243(07)03003-9)
- Kaplan, R. S., & Norton, D. P. (1996). Using the balanced scorecard as a strategic management system. *Harvard Business Review*.
- Kemenpan RB. (2021). Permenpan RB Nomor 88 Tahun 2021 Tentang Evaluasi Akuntabilitas Kinerja Instansi Pemerintah. Permenpan RB Nomor 88 Tahun 2021, 1–40. <https://peraturan.bpk.go.id/Details/202221/permen-pan-rb-no-88-tahun-2021#:~:text=Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 88>
- Kloot, L. (2000). Strategic performance management: A balanced approach to performance management issues in local government. *Management Accounting Research*, 11(2), 231–251. <https://doi.org/10.1006/mare.2000.0130>
- Kloot, Louise. (1999). Performance measurement and accountability in Victorian local government. *International Journal of Public Sector Management*, 12(7), 565–584. <https://doi.org/10.1108/09513559910308039>
- Koike, O. (2013). Institutionalizing performance management in Asia: Looking East or West? *International Journal of Public Sector Management*, 26(5), 347–360. <https://doi.org/10.1108/IJPSM-05-2013-0066>
- Kouzmin, A., Löffler, E., Klages, H., & Korac-Kakabadse, N. (1999). Benchmarking and performance measurement in public sectors. Towards learning for agency effectiveness. *International Journal of Public Sector Management*, 12(2–3), 121–144. <https://doi.org/10.1108/09513559910263462>
- Kuhlmann, S. (2018). Performance measurement and benchmarking as “reflexive institutions” for local governments: Germany, Sweden and England compared. *International Journal of Public Sector Management*, 31(4), 543–562. <https://doi.org/10.1108/IJPSM-01-2017-0004>
- Kuhlmann, Sabine. (2010). Performance Measurement in European local governments: a comparative analysis of reform experiences in Great Britain, France, Sweden and Germany. *International Review of Administrative Sciences*, 76(2), 331–345. <https://doi.org/10.1177/0020852310372050>
- Lapsley, I., & Pettigrew, A. (1994). Meeting the Challenge: Accounting for Change. *Financial Accountability and Management*, 10(2), 79–92. <https://doi.org/10.1111/j.1468-0408.1994.tb00381.x>
- Lilian Chan, Y. (2004). Performance measurement and adoption of balanced scorecards. *International Journal of Public Sector Management*, 17(3), 204–221. <https://doi.org/10.1108/09513550410530144>

- Lye, J. M. (2006). SECTOR : Australian Accounting Review, 16(2), 25–33. <https://sci-hub.do/10.1111/j.1835-2561.2006.tb00357.x>
- McLeod, R. H. and H. H. (2014). Public Sector Accounting Reform at Local Government Level in Indonesia. *Financial Accountability and Management*, 30(2), 238–258.
- Melkers, J., & Willoughby, K. (2002). Evolving Performance Measurement in Local Governments. www.icma.org
- Modell, S. (2009). Institutional Research on Performance Measurement and Management in the Public Sector Accounting Literature: a Review and Assessment. *Financial Accountability & Management*, 25(3), 277–303. <https://doi.org/10.1111/j.1468-0408.2009.00477.x>
- Mwita, J. I. (2000). Performance management model: A systems-based approach to public service quality. *International Journal of Public Sector Management*, 13(1), 19–37. <https://doi.org/10.1108/09513550010334461>
- Neely, A., Adams, C., & Kennerley, M. (2002). The Performance Prism: The Scorecard for Measuring and Managing Business Success. Cranfield School of Management, June, 159–160.
- Northcott, D. (2012). Using the balanced scorecard to manage performance in public sector organizations: Issues and challenges. *International Journal of Public Sector Management*, 25(3), 166–191. <https://doi.org/10.1108/09513551211224234>
- Otley, D. (1999). Performance management: A framework for management control systems research. *Management Accounting Research*, 10(4), 363–382. <https://doi.org/10.1006/mare.1999.0115>
- Parmenter, D. (2012). Key Performance Indicators for Government and Non Profit Agencies (Vol. 148).
- Phusavat, K., Anussornnitisarn, P., Helo, P., & Dwight, R. (2009). Performance measurement: Roles and challenges. *Industrial Management and Data Systems*, 109(5), 646–664. <https://doi.org/10.1108/02635570910957632>
- Pollit, C., & Bouchaert Geert. (2011). *Public Management Reform* (G. Pollit, Christopher; Bouchaert (ed.); 2nd ed.). Oxford University Press. <http://eprints.uanl.mx/5481/1/1020149995.PDF>
- Popay, J., Roberts, H., Sowden, A., ... M. P.-A. product from the, 2006, U., Baldwin, S., Arai, L., Britten, N., Petticrew, M., Rodgers, M., & Sowden, A. (2007). Guidance on the Conduct of Narrative Synthesis in Systematic Reviews. *ESRC Methods Programme*, January, 13.
- Robison, R., & Rosser, A. (1998). Contesting reform: Indonesia's new order and the IMF. *World Development*, 26(8), 1593–1609. [https://doi.org/10.1016/S0305-750X\(98\)00056-4](https://doi.org/10.1016/S0305-750X(98)00056-4)
- Røge, K. M., & Lennon, N. J. (2018). A study on the criteria of internal transparency, efficiency and effectiveness in measuring local government performance. *Financial Accountability & Management*, 34(4), 392–409. <https://doi.org/10.1111/faam.12176>
- Sanger, M. B. (2008). From Measurement to Management: Breaking through the Barriers to State and Local Performance. *Public Administration Review*, 68(s1). <https://doi.org/10.1111/j.1540-6210.2008.00980.x>
- Šević, Ž. (2005). Measuring performance on a local government level in a transitional country: the case of Serbia. *International Journal of Public Sector Management*, 18(7), 582–603. <https://doi.org/10.1108/09513550510624059>
- Siddaway, A. P., Wood, A. M., & Hedges, L. V. (2019). How to Do a Systematic Review: A Best Practice Guide for Conducting and Reporting Narrative Reviews, Meta-Analyses, and Meta-Syntheses. *Annual Review of Psychology*, 70(1), 747–770. <https://doi.org/10.1146/annurev-psych-010418-102803>
- Siddiquee, N. A. (2020). Driving performance in the public sector: what can we learn from Malaysia's service delivery reform? *International Journal of Productivity and Performance Management*, 69(9), 2069–2087. <https://doi.org/10.1108/IJPPM-06-2018-0232>
- Sinclair, A. (1995). The Chameleon of Accountability. *Accounting Organization and Society*, 20(2/3), 219–237.
- Siti-Nabiha, A. K., & Fuad. (2011). An analysis of the performance measurement frameworks for the public sector. *International Journal of Managerial and Financial Accounting*, 3(2), 127–139. <https://doi.org/10.1504/IJMFA.2011.039493>
- Siti-Nabiha, A. K., Djamhuri, A., & Amirya, M. (2023). Does performance management system implementation reduce fragmentation in an Indonesian local government? *Chinese Public Administration Review*, 14(4), 269–281. <https://doi.org/10.1177/15396754231204312>
- Siti-Nabiha, A. K., Jeyaram, S., & Jalaludin, D. (2020). Performance management of an externally imposed programme: a Malaysian case study. *International Journal of Productivity and Performance Management*, 69(3), 612–632. <https://doi.org/10.1108/IJPPM-04-2019-0204>
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104(July), 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>

- Van De Walle, S. (2008). Comparing the performance of national public sectors: Conceptual problems. *International Journal of Productivity and Performance Management*, 57(4), 329–338. <https://doi.org/10.1108/17410400810867535>
- van Helden, J., & Uddin, S. (2016). Public sector management accounting in emerging economies: A literature review. *Critical Perspectives on Accounting*, 41, 34–62. <https://doi.org/10.1016/j.cpa.2016.01.001>
- Vroom, V. H. (1964). *Work and Motivation*. John Wiley and Sons.
- Walker, R. G. (2001). Reporting on Service Efforts and Accomplishments on a “Whole of Government” Basis. *Australian Accounting Review*, 11(3).
- Ward, G. (1993). Reforming the Public Sector: Privatisation and the Role of the Advisers. *The Political Quarterly*, 64(3), 298–305. <https://doi.org/10.1111/j.1467-923X.1993.tb00346.x>
- Webster, J., & Watson, R. T. (2002). Analyzing the past for the future : writing a literature review. *MIS Quarterly*, 26(2), xiii–xxiii. <https://www.jstor.org/stable/413231>
- Wisniewski, M. (2004a). Developing balanced scorecards in local authorities: A comparison of experience. *International Journal of Productivity and Performance Management*, 53(7), 602–610. <https://doi.org/10.1108/17410400410561222>
- Wisniewski, M. (2004b). Performance measurement for stakeholders: The case of Scottish local authorities. *International Journal of Public Sector Management*, 17(2), 222–233. <https://doi.org/10.1108/09513550410530153>
- Yu, W. (2016). External government performance evaluation in China: Evaluating the evaluations. *Public Performance and Management Review*, 39(1), 144–171. <https://doi.org/10.1080/15309576.2016.1071171>
- Zineldin, M. (2006). The quality of health care and patient satisfaction: An exploratory investigation of the 5Qs model at some Egyptian and Jordanian medical clinics. *International Journal of Health Care Quality Assurance*, 19(1), 60–92. <https://doi.org/10.1108/09526860610642609>