**Government Agencies in Sumedang District** 

Humapities and Social Sciences

ISSN 2015-3076 Online) ISSN 2615-1715 (Print)

# Strengthening Performance and Strategic Management in Public Sector Organizations: A Case Study of Performance of

### Sundawa Bahtiar

STISIP Tasikmalaya, Indonesia dr.sundawa@gmail.com

#### Abstract

Strategic management can be understood as more than just making and implementing strategic plans, but in a broader scope this function is a continuous process that includes all activities carried out to make plans, actions, and policies to achieve organizational goals or missions. Public sector organizations as public service providers in Indonesia, are very responsible for being able to provide the best service in order to create prosperity for the wider community, of course, through an appropriate organizational strategy, the implementation of the vision and mission as well as the goals of the organization's institutions can be managed and applied to the community. very long period of time. This study uses a descriptive method with a qualitative approach and data triangulation analysis, the results of the study explain that the implementation of strategy in an organization is closely related to several important aspects such as the scope of organizational activities, allocation and reallocation of key resources within the organization, values, expectations and goals. and the implications of operational change across the organization. So that it can be said that organizational strategic management is a process that in each stage requires participation from all parties, and the responsibility of the leader as a determinant of policy direction in establishing a framework for carrying out these various processes in a relevant and accurate manner. Government Agency Performance Reports as one of the media to provide information about performance achievement. Information on government agency performance accountability is needed by the government because based on this information, the government has decisionmaking material to make management improvements in the administration of government affairs that are even better in the future.

# I. Introduction

Basically, strategic management is a new perspective that highlights the importance of organizations to pay more attention to strategy formulation and environmental change. Strategic management integrates all management processes to provide a systematic, accountable and effective approach to establishing, achieving, monitoring, and updating strategic objectives within an organization or public agency. In general, the notion of strategic management is a series of managerial decisions and actions that determine the performance of the company/organization in a very long period of time, strategic management includes environmental observations and emphasizes management, evaluation of environmental opportunities and threats by looking at the strengths and weaknesses of the organization as a whole. (Ahdiyana, 2009; Dewi et al., 2007). Organization must have

#### Keywords

*management; performance; public organization* 

Rudapest Institut



a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Public sector organizations as public service providers in Indonesia, are very responsible for being able to provide the best service in order to create prosperity for the wider community, of course, through an appropriate organizational strategy, the implementation of the vision and mission as well as the goals of the organization's institutions can be managed and applied to the community. very long period of time. Strategy can also provide an entry basis for an organization in determining the direction of policy and can measure the ability of leaders to deal with various changing times that are increasingly unpredictable. According to Law no. 25 of 2009 concerning Public Services states that public services are activities or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and administrative services provided by public service providers.

The implementation of strategy in an organization is closely related to several important aspects such as the scope of organizational activities, the allocation and reallocation of key resources within the organization, values, expectations and goals as well as the implications of operational changes throughout the organization. So that it can be said that organizational strategic management is a process which in every stage requires participation from all parties, and the responsibility of the leader as a determinant of policy direction in establishing a framework for carrying out these various processes in a relevant and accurate manner (Biswan & Alim 2021).

Public sector strategic management directs public sector organizations to carry out management planning by considering supporting and inhibiting factors in determining various organizational goals, where the existence of these factors can affect the performance and quality of the public sector organization as a whole. Thus, the focus of strategic management is (1) Connecting the organization with its environment (2) Ensuring that strategy implementation goes well, and (3) It is hoped that it will be able to control the direction of achievement that has been determined, as well as provide maximum performance and services to the wider community.

The strategic management process itself consists of three stages, namely strategy formulation, strategy implementation, and strategy evaluation. Strategy formulation starts from collecting stakeholder aspirations, establishing a vision and mission, recognizing opportunities and threats and knowing the strengths and weaknesses of the organization, while implementation strategy is the strategic management action stage of the organization in setting annual policies and targets, as well as allocating resources, so that the formulated strategy can be implemented according to expectations and desires, then the next achievement is strategy implementation, where this process requires personal discipline, commitment, and sacrifice. very strong, because the success of strategy implementation depends on the ability of organizational leaders to motivate employees with a wide range of knowledge and insight. At the strategy evaluation stage, which is the final step in implementing strategic management, the organization is required to compare the results achieved with the targets set in the strategy formulation process, whether all components have been properly tested or obtained less than optimal results (Adnan & Hamim, 2013).

The importance of strategic change for public organizations includes, (1) New or developing organizations must think about the steps of the goals and targets that have been prioritized (2) The need to maintain financing stability which requires new strategies to find new sources of financing (3) The desire to develop services, along with the increasingly available resources, encourage managers to make changes to policies, procedures, and even perhaps the priority of the customer being served. (4) The expansion of the role due to public pressure, to answer the needs (5) Changes in leadership are usually followed by a new vision that requires executives to understand and adapt to the new policy (6) Coordination of actions that require changes in internal policies (7) Political threats that require executives to adapt their organizational policies to demands (Wiryanto, 2018).

The general model of strategic management that is often found in public organizations in Indonesia has several components that are sequential and related to one another, including the following, the existence of an organizational mission, an emphasis on something that reflects the values and priorities of the stakeholders. strategic decisions and distinguishing it from other organizations, then internal analysis, which is an assessment of the quality and quantity of the organization's resources, then has long-term goals, which will be achieved by the organization over the next several years, able to provide a series of options that are most beneficial for the organization according to its long-term goals, as well as increasing the distribution and adjustment of the resources owned, both human resources and natural resources including structure and technology in the implementation of predetermined strategies and finally providing evaluation organizational performance as a basis and reference in formulating new strategies going forward.

For the implementation of professional, honest, fair and equitable public services to the community, maximum performance is needed from the relevant government apparatus, through a strategic work system between input and output carried out by government officials. Like the management of the redistribution of civil servants in the functional positions of health workers and teachers in Sumedang district, the scope of the study is limited to the distribution of civil servants in the functional positions of health workers and teachers who are in charge of providing basic health and education services in the regions, while the study selected is one of the districts whose personnel budget is above 60 percent, namely the Sumedang district (Aryanti & Prasojo, 2021).

## **II. Research Method**

This study uses descriptive analysis research with a qualitative approach. Researchers also want to examine a phenomenon that discusses strengthening strategic management in public sector organizations in Sumedang Regency. The qualitative method is a method that is heavily influenced by the interpretive naturalistic paradigm, where this method seeks to construct reality and understand its meaning, besides that, in qualitative research, the presence of the researcher's value is explicit in a limited situation, involving relatively few subjects. Thus, qualitative researchers are usually involved in interacting with the reality under study. This qualitative research process involves important efforts such as, asking questions, developing procedures, collecting specific data from informants or participants. Analyzing data inductively, reducing, verifying, and interpreting or capturing the meaning of the context of the problem under study. The data collection techniques used in this study are interviews and documentation, the use of structured interview instruments is intended to obtain more in-depth information about the object to be studied (Somantri, 2005).

# **III. Result and Discussion**

### 3.1 Dimensions of Performance Measurement of Public Sector Organizations

Public sector organizations are organizations providing public services that are responsible for providing the best service to the community in order to create prosperity in a very broad community scope. In this case, what is meant by public service providers is government agencies which include work units/organizational units of Ministries, Departments, Non-departmental Government Institutions, Secretariat of the Highest Institutions, State-Owned Enterprises (BUMN), State-Owned Legal Entities and Regional-Owned Enterprises. BUMD) and other government agencies, both central and regional. Efforts to improve the performance of public sector organizations through the implementation of performance management is a must for the organization to take strategic steps in improving the performance of the organization. The implementation of performance management has been started since 1999 with the launching of the concept of performance accountability in good governance of government agencies with the issuance of Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies (AKIP). However, until now, the performance of government agencies has not become the main focus in governance in measuring the success of a program or activity run by a government agency. Management of government agencies, is still focused on the performance of the output (output) rather than the results (outcomes). For this reason, it has become important for public sector organizations to implement strategic management to link the performance of public sector organizations with environmental conditions that continue to experience various changes (Arista, 2002; Subeki, & Ferina, 2013).

The fragility of the economic system, which often occurs recently, is rooted in an unclean government administration system, as a result, many government agencies experience a decline in the credibility of the community. Therefore, the development of the government apparatus can be directed to improve the quality of the state apparatus who have attitudes and behavior that are oriented towards service, honesty, responsibility, discipline, and authority. This is done in order to provide services and protection to the community in accordance with the demands of the people's conscience, therefore it can be said that the most important element by improving the quality of work of the state apparatus as the basic capital of culture is a quality government system and emphasizes the welfare of its people.

Measurement of the performance of public organizations is the future goals that an organization wants to aim for as a translation of strategies to realize the vision and goals to be achieved, therefore the realization of strategic objectives needs to be involved in compiling a management of public organizations because its role is very much needed in preparing various work plans both in the temporary and in the long term, the organization needs to establish appropriate strategies to mark achievements along the way in realizing strategic goals, these strategic initiatives are then translated into programs in the program preparation process which are then translated into the organization's budgeting process (Betri, 2008).

No	Strategic target	Order
1	Performance measurement provides	Priority
	organizations with insight into	
	main products, the amount of costs, and also	

		1
	how the activities of the organization or	
	certain part of the organization in contributing	
	to the output.	
	Transparency can result in various forms of	
	rationalization, and perhaps	
	can trigger internal discussions about how	
	activities	
	can improve organizational performance There	
	are also clear guidelines	
	-	
	how to assess a new structure or procedure,	
	especially how	
	they can contribute to the improvement of	
	organizational performance	<b>D</b> !
2	very performance measurement	Priority
	important to be done by public organizations	
	because: it can help improve	
	quality of resource allocation and other	
	managerial decisions, can facilitate	
	fact-based management for the future by	
	providing focus	
	basis for planning, monitoring and controlling	
	planning.	
3	Performance measurement is very important for	Priority
	increase accountability by making	-
	accountability	
	explicit and provide evidence of success or	
	failure, and be able to	
	provide a systematic basis for assessing and	
	motivating public employees	
4	performance measurement monitors and	Priority
'	evaluates performance achievement, and	
	compare it with performance targets and take	
	action	
	corrective action to improve performance.	
5	1 1	Priority
5	Performance measurement is a tool to assess	FIIOIILY
	success	
	organization, which in the context of public	
	sector organizations will be used to	
	gain support and legitimacy from the public	

The performance measurement system in the public sector is a system that aims to help public managers assess the achievement of a strategy through financial and nonfinancial measurement tools, the performance measurement system can be used as an organizational control tool, because performance measurement is strengthened by establishing a reward and punishment system. Furthermore, the measurement of the performance of public sector organizations is carried out to fulfill three purposes, including to help improve the performance of the government, while the performance measures are intended to help the government focus more on the goals and objectives of the work unit program. This is expected to increase the effectiveness and efficiency of public sector organizations in providing services to the public. then for resource allocation and decision making, and finally for realizing public accountability and improving institutional communication. While the factors that determine the system are further divided into several categories, namely service quality, flexibility, innovation, and resource utilization (Kurniawan & Suswanta, 2020).

Performance measurement is a tool to assess the success of an organization or public agency, which in the context of public sector organizations will be used to gain support and legitimacy from the public. The public will judge the success of the organization through the organization's ability to provide relatively fair and quality public services. So that performance measurement is very important to assess the accountability of organizations and leaders in producing better public services. Public performance measurement has three important objectives, namely, ensuring the achievement of goals or objectives, evaluating, controlling and improving procedures and processes, comparing and assessing the performance of different organizations, teams and individuals, knowing the level of achievement of organizational goals, creating public accountability as well as a tool to achieve organizational goals. satisfaction based on individual approach and rational collective ability (SUWANDA, 2019).

In general, the performance of public services is a dynamic condition that relating to products, services, people, processes and the environment where the quality assessment is determined at the time the public service occurs. Public service can be said to be of quality if it is in accordance with the expectations or desires of the service recipient, to be able to find out whether the public services provided by the government are in accordance with the wishes and needs of the community as service users, the quality of public services must be measured and assessed by the community as service users. The strategy to improve the quality of public services can be done by improving the quality of services, for example by facilitating the services provided in accordance with the expectations and desires of the community and accelerating the services provided. In improving public services, local governments are given greater flexibility to design and determine the types of services needed by the community themselves. The challenges faced in public services are not only focused on creating an efficient service, but also how services can be carried out without discriminating against the status of the people served (Oja, 2016).

# 3.2 Strengthening Strategic Management with Organizational Performance Measurement Public Sector

Strategic management is a result of the arrangement of the formulation of the plan as well as its implementation to achieve the goals of an organization to be more focused and clearer, so we can conclude that strategic management is a very important element in a public organization and government agency in achieving the goals that have been planned and for sustainability of the organization in a very long period of time. Performance measurement is very important for public organizations because: it can help improve the quality of resource allocation and other managerial decisions, it can facilitate fact-based management for the future by providing a basic focus for planning, monitoring and controlling planning. In addition to this, performance measurement is also very important to increase accountability by making efficient accountability and providing evidence of success or failure, as well as being able to provide a systematic basis for assessing and motivating officials to provide much better services to the community (Firdaus, 2011).

There are four main stages in public strategic management, including environmental observation, then strategy formulation (strategic planning or long-term planning) and

finally strategy implementation and control evaluation. Presenting the various positive impacts of measuring the performance of public organizations on strengthening strategic management, can bring the organizational system towards clearer and more open transparency then It is an elegant way to create accountability and increase integration between various organizational processes, but in fact there are still many problems and several obstacles The problems faced by public sector organizations in implementing strategic management and performance measurement include the failure of performance measurement initiatives, namely the performance measurement system is not well designed and difficult to implement appropriately in the community environment, then the management of the performance management system has not been organized and absorbed properly. clear (Nugraha, 2014).

Public sector organizations as community service institutions are certainly expected to produce outputs in the form of goods or services that can provide outcomes (benefits) for the community as consumers. The control that is carried out is no longer focused on controlling inputs alone, but controlling outputs and outcomes must be the main focus of the organization, one example is counseling about overcoming various public policies that are not in accordance with the wishes of the community then controlling the budget as one of the inputs for running the program must be based on the determination and regulations that have been determined by the government. The eight steps of the strategic planning process that need to be considered by public agencies include (1) Initiating and agreeing on a strategic planning process (2) Identifying the organization's mandate (3) Clarifying the mission and values of the organization (4) Assessing the external environment: opportunities and threats (5) Assessing the internal environment: strengths and weaknesses (6) Identifying strategic issues facing the organization (7) Formulating strategies to manage those issues (8) Creating an effective organizational vision for the future. These eight steps, must lead to action, results, and evaluation, besides that they must emphasize actions, results, and appear in each step of the strategic process, in other words, implementation and evaluation do not have to wait until the end of the period, but must become an integral part of the process and are continuously implemented.

# 3.3 Strategic Management on the Performance of Sumedang Regency Government Agencies

Government Agency Performance Reports as a medium to provide information on performance achievements. LKIP is a control tool and a quantitative performance measurement tool towards the realization of quality state financial accountability by referring to performance indicators with the orientation being outputs, outcomes that have been determined and realized every year. The Performance Accountability Report is prepared in accordance with the provisions mandated in Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies (SAKIP) and the Regulation of the state minister for Administrative Reform and Bureaucratic Reform Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Review Procedures on Government Agencies Performance Reports. The report provides an overview of the assessment of the level of achievement of each strategic target indicator set out in the Renstra (Strategic Plan) and Work Plan documents.

Information about government agency performance accountability is needed by the government because based on this information, the government has decision-making material to make management improvements in the administration of government affairs that are even better in the future. In addition, this information is also needed as a basis for

preparing reports and the accountability of the Head of Government as the administrator of government to the public through the DPR/D at the end of each fiscal year and at the end of the position of the Head of Government (Sofyani & Akbar, 2013).

Based on these provisions, performance measurement is used to assess the success and failure of the implementation of activities in accordance with the program, the targets set to realize the vision and mission of the organization. Performance measurement is used to assess the success and failure of implementing activities in accordance with the program, the targets that have been set in order to realize the mission and vision of government agencies, in this case the researcher tries to describe and describe several factors that affect the effectiveness of the preparation of LKIP in Rancakalong District, Sumedang Regency.

One of the provisions applied by the Central Government is a binding rule. The preparation of LKIP has been stipulated by the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Performance Reports of Government Agencies. The systematic preparation of the LKIP in Rancakalong District cannot be separated from the process. Data collection, data processing, preparation procedures, employee competencies and time requirements in preparation. To find out the fulfillment of the perspective of the process approach in the preparation of LKIP in Rancakalong District, the discussion described as follows, standard operating procedures are needed in preparing LKIP Rancakalong District because it is a continuous and continuous activity, in addition to having to explain several stages and steps, a work standard is also needed In order to achieve the goals that have been set, in this regard, work standards are an important component in preparing strategic management in the LKIP organization, then in the preparation of the LKIP it is necessary to involve all elements in the organization, because basically the best work preparation must indeed be done. formed from the cooperation of the entire team to produce good performance reports and can be jointly accounted for (Irawan, 2014).

Based on the results of interviews, observations and documentation, the researcher can draw a conclusion that the informant's knowledge of the Performance Reports of Government Agencies is still minimal. This happens because the changes in the Organizational Structure of Work Procedures implemented by the Sumedang Regency Government have not been achieved as a whole. Furthermore, the inhibiting factor in the preparation of LKIP in the Rancakalong District, Sumedang Regency so far is that the provision of facilities and infrastructure is still unsatisfactory for the apparatus, so it is necessary to improve and manage an adequate system to support the preparation of LKIP in Rancakalong District in order to obtain satisfactory results for all parties, especially the community. local.

Referring to the principles above, the policy development of Sumedang district government agencies will be carried out in the following directions, (1) utilizing all government office apparatus in the Sumedang Regency area, especially in terms of reporting the performance of government agencies in order to meet the demands and needs of the community, then (2) complete steps to optimize official educational institutions as official higher education institutions that are effective in producing quality apparatus and have various abilities needed by various government institutions in Sumedang Regency, (3) develop a recruitment program for government personnel through a cooperative pattern with various quality state universities in the Sumedang Regency area (4) developing cooperation between the regional government and state universities in the context of increasing and or creating government apparatus in various fields of expertise, (5) increasing efforts a development of short-term technical education and training programs, especially in responding to demands for character changes in government work units (6) strengthening the decentralization pattern for the implementation of education and training by giving greater roles and responsibilities to Regions to organize themselves, while still helping regions certain abilities that are not sufficient (Jauhari, 2016).

### **IV. Conclusion**

Strategic management (strategic management) is a number of decisions and actions that lead to the preparation of an effective strategy to help achieve company goals. Strategic management includes environmental observation of strategic planning strategy formulation, or long-term planning, strategy implementation, and evaluation and control, in addition strategic management emphasizes observing and evaluating environmental opportunities and threats by looking at the company's strengths and weaknesses. Talking about strategic management, it cannot be separated from strategic planning, because strategic planning is an inseparable part of strategic management. Meanwhile, strategic management on the performance of government agencies in the Sumedang Regency which focuses on the Performance Reports of Government Agencies as a medium to provide information about performance achievements, is influenced by several aspects, including the knowledge of informants on the Performance Reports of Government Agencies. This happens because the changes in the Organizational Structure of Work Procedures implemented by the Sumedang Regency Government have not been achieved as a whole. Furthermore, the inhibiting factor in the preparation of LKIP in the Rancakalong District, Sumedang Regency so far is that the provision of facilities and infrastructure is still unsatisfactory for the apparatus, so it is necessary to improve and manage an adequate system to support the preparation of the LKIP in Rancakalong District in order to obtain satisfactory results for all parties. Therefore, the development of policies for the Sumedang district government agencies will be carried out by utilizing all government office apparatus in the Sumedang Regency area, especially in terms of reporting the performance of government agencies in order to meet the demands and needs of the community.

#### References

Adnan, I. M., & Hamim, S. (2013). Manajemen Strategis Dalam Organisasi.

- Ahdiyana, M. (2009). Memperkuat Manajemen Strategis Dengan Pengukuran Kinerja Dalam Organisasi Sektor Publik. Jurnal Ekonomi UNY.
- Arif, S. (2019). Influence of Leadership, Organizational Culture, Work Motivation, and Job Satisfaction of Performance Principles of Senior High School in Medan City. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). P. 239-254
- Arista, F., Subeki, A., & Ferina, I. S. (2013). Penilaian Kinerja Dengan Menerapkan Indikator Value For Money Pada Kantor Pertanahan Kabupaten Musi Banyuasin Tahun 2009–2011 (Doctoral dissertation, Sriwijaya University).
- Aryanti, D., & Prasojo, E. (2021). Manajemen Pengetahuan Pada Sektor Publik: Sebuah Tinjauan Literatur Sistematis 2010-2021. Jurnal Academia Praja, 4(2), 333-357.
- Betri, B. (2008). Membangun, Memodifikasi Dan Mengadaptasikan Balanced Scorecard Untuk Sektor Publik. Fordema, 1(1), 29-42.
- Biswan, A. T., & Alim, S. (2021). Praktik Balanced Scorecard Sektor Publik: Sistem

Pengukuran Kinerja Untuk Meningkatkan Performa Organisasi. Jurnal Bina Manajemen, 9(2), 184-205.

Dewi, K. (2007). Manajemen Stratejik pada Organisasi Sektor Publik. Bina Ekonomi, 11(2).

Hardiyansyah, H., Syah, L. Y., & Mellita, D. (2019). Manajemen Strategis Sektor Publik.

- Irawan, A. (2014). Strategi Implementasi Kebijakan Perizinan Pada Badan Penanaman Modal Dan Perizinan Terpadu Kabupaten Sumedang (Studi Tentang Perizinan Bidang IPPT, IMB, Hotel, Hiburan dan Rekreasi) (Doctoral dissertation, UNPAS).
- Jauhari, G. S. (2016). Pengaruh Kompetensi Sumber Daya Manusia Dan Sistem Pengendalian Internal Pemerintah Terhadap Kinerja Instansi Pemerintah Daerah (Survey pada Satuan Kerja Perangkat Daerah di Kabupaten Sumedang) (Doctoral dissertation, Perpustakaan Fakultas Ekonomi dan Bisnis Unpas Bandung).
- Kurniawan, A., & Suswanta, S. (2020). Manajemen Aparatur Sipil Negara Dalam Mewujudkan Tata Kelola Pemerintahan Yang Baik. Kemudi: Jurnal Ilmu Pemerintahan, 5(01), 134-148.
- Mulyani, S., Suzan, L., Dagara, Y., Yuniarti, E., & Alam, M. (2019). Sistem Informasi Akuntansi: Aplikasi Di Sektor Publik: Panduan Praktis Analisis dan Perancangan Implementasi SIA di Sektor Publik. Unpad Press.
- Niati, D. R., Siregar, Z. M. E., & Prayoga, Y. (2021). The Effect of Training on Work Performance and Career Development: The Role of Motivation as Intervening Variable. Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences, 4(2), 2385–2393. https://doi.org/10.33258/birci.v4i2.1940
- Nugraha, Q. (2014). Manajemen Strategis. Manajemen Strategis Pemerintahan.
- Oja, H. (2016). Penerapan Manajemen Strategi Dalam Mewujudkan Kinerja Organisasi Sektor Publik. Societas: Jurnal Ilmu Administrasi Dan Sosial, 5(1), 1-11.
- Rohman, A., Sasmito, C., & Rifa'i, M. (2016). Manajemen Strategis Skpd Dalam Upaya Mewujudkan Pelayanan Terbaik Dinas Sosial Kabupaten Malang. Reformasi, 6(2).
- Sofyani, H., & Akbar, R. (2013). Hubungan faktor internal institusi dan implementasi sistem akuntabilitas kinerja instansi pemerintah (SAKIP) di Pemerintah Daerah. Jurnal Akuntansi dan Keuangan Indonesia, 10(2), 184-205.
- Somantri, G. R. (2005). Memahami metode kualitatif. Makara Human Behavior Studies in Asia, 9(2), 57-65.
- SUWANDA, D. (2019). Strategi Manajemen Keuangan Daerah Berbasis Risiko Dalam Meningkatkan Akuntabilitas Dan Transparansi Sektor Publik (Studi Kasus Pada Pemerintah Kabupaten Garut) Risk Based Financial Strategy To Improve Public Sector Accountability And Transparency (Case Study Of Garut District Government) (Doctoral dissertation, Universitas Pasundan).
- Waluya Firdaus, D. (2011). Membangun Dan Implementasi Balanced Scorecard Pada Sektor Publik. Majalah Ilmiah UNIKOM.
- Wiryanto, W. (2018, October). Reformasi Administrasi Melalui Strategi Redistribusi Pegawai Dalam Jabatan Fungsional Tenaga Kesehatan Dan Guru Di Kabupaten Sumedang. In Prosiding Seminar Nasional: Manajemen, Akuntansi, dan Perbankan (Vol. 1, No. 1, pp. 1192-1208).
- Yosep, M., Ip, S., Ak, M., & Dewi Indriasih, M. M. (2020). Kualitas Penerapan Sistem Informasi Akuntansi Manajemen Pada Entitas Sektor Publik. Scopindo Media Pustaka.