

Evaluation of Reinventing Government Policy on Financial Management Performance of Education Public Service Agencies on Ministry of Transportation [†]

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Abstract: The objectives of this research are (1) to analyze and assess the level of interest or expectations of the government, the management of the Public Service Agency (PSA), and stakeholders on the implementation of bureaucratic entrepreneurship, and (2) to analyze and assess the perception of the government, the management of the Public Service Agency, and stakeholders on current problems. This research uses a combination of quantitative and qualitative descriptive research approaches, where the data are sourced from primary data and secondary data through focus group discussions and processed with the NVivo program. The object of this research is 23 work units within the patterns of the financial management section of the PSA at the Ministry of Transportation.

Keywords: policy; reinventing government; performance



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1. Introduction

1.1. Preface

Provisions on budgeting are set in Law Number 17 of 2003 concerning State Finances, and in Government Regulation Number 23 of 2005 concerning the Financial Management of Public Service Agencies. The shift from the traditional financial management system to a performance-based financial management system is then accommodated through a legal basis, namely in Law Number 1 of 2004 concerning the Treasury. Furthermore, both Article 68 and Article 69 opened a new corridor for the implementation of the performance base in the government environment, and government agencies whose main tasks and functions are providing services to the community can apply a flexible financial management pattern by prioritizing productivity, efficiency, and effectiveness

Reinventing government is often referred to as bureaucratic entrepreneurship. Entrepreneurial bureaucracy means transforming the entrepreneurial spirit into the public sector. The entrepreneurship of bureaucracy comprises a fundamental change in government systems and organizations to improve the effectiveness, efficiency, and ability of government agencies to innovate. Innovation must always be updated because organizational sustainability means that the company must continuously change itself over a certain period of time [1]. A semi-autonomous agency has three key features: (1) it is structurally disaggregated from a ministry, (2) it carries out public tasks, and (3) it operates under more business-like conditions than traditional government bureaucracies [2].

A PSA is expected to be more independent in that reliance on financing from the State Revenue and Expenditure Budget (APBN), often referred to as the pure rupiah (RM), should decrease. This is in line with the initial expectation of the establishment of the PSA, namely organizational independence. The target and realization of the Central Government's PSA revenue are described as always increasing beyond the set target, and having a positive influence on the performance of the APBN and fiscal policy making of

the government. This coincides with the targeting and realization of PSA revenue from the Human Resources Development Agency (BPSDM). The Ministry of Transportation is one of the government agencies that implements the PSA in several of its work units. To improve organizational performance, the implementation of the PSA is deemed necessary to be applied to government agencies in Indonesia, including the Ministry of Transportation. There are ten main factors/dimensions that determine service quality. The existing dimensions can be summarized into five main dimensions. Therefore, as well as measuring financial performance, it is also necessary to measure service performance [3]. The growth of performance audits continues but is inconsistent over time [4]. In order to be able to dig deeper into the extent to which the concept of bureaucratic entrepreneurship policy is applied to the Educational PSA of the Ministry of Transportation, a related study is needed; this is conducted by parties relevant to the financial management of the PSA. One of these related studies involves conducting a focus group discussion (FGD). The use of the FGD method requires combination with other data collection tools to increase the richness of the data and make the resulting data more valuable and more informative to answer research problems [5]. The PSA of the Ministry of Transportation is a government agency or government organization that provides and maximizes public services without prioritizing profit, with the characteristics of managing its finances independently with efficient and productive principles as well as private organizations. The achievement of public financial management can be seen from the performance of the organization through performance appraisals in public sector organizations. So, the formulation of the problem in this study is (1) What is the level of interest or expectation of the government, the management of the PSA, and stakeholders on the implementation of bureaucratic entrepreneurship? (2) What are the perceptions of the government, the management of the PSA, and stakeholders on the current problems?

1.2. Research Purpose

The research objectives that were achieved are:

1. Analyze and assess the level of interest or expectations of the government, management of the Public Service Agency, and stakeholders on the implementation of bureaucratic entrepreneurship.
2. Analyze and assess the perception of the government, management of the Public Service Agency, and stakeholders on current problems.

1.3. Research Gap

To be able to delve deeper into the extent to which the concept of bureaucratic entrepreneurship policy is applied to the Educational PSA of the Ministry of Transportation, a study related to this is needed by parties with an interest in PSA financial management, one of which must be conducted through a focus group discussion.

1.4. Literature Review

Broadly, public policy can be defined as the relationship between a government unit and its environment [6]. Public policy is defined as whatever the government chooses to do and not do [7]. Reinventing government, or entrepreneurship bureaucracy, is a fundamental change in government systems and organizations to increase the effectiveness, efficiency, and ability of government agencies to innovate [8]. Entrepreneurial bureaucracy has ten principles, namely: (1) Catalyst governance; (2) The government belongs to the community; (3) Competitive government; (4) The government is mission-oriented; (5) Results-oriented government; (6) Customer-oriented government; (7) Entrepreneurial government; (8) Anticipated government; (9) Decentralized governance; and (10) The government is market-oriented.

Agencies are part of the complex New Public Management (NPM) reforms [9]. These reforms were based on the expectation that breaking up government departments by delegating executive and regulatory tasks to single-purpose agencies and introducing

business-like instruments would boost performance. Government organizations as policy-makers are separated from implementing policies or government organizations with more specific tasks and organizing and in direct contact with public services and emphasizing how public institutions should be run in a private-like manner [10]. The PSA is an agency within the Government that was formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing seeking profit and in carrying out their activities focus on the principles of efficiency and productivity. Educational institutions with limited budgets have the ability to apply NPM concepts that make the schools able to compete with other private schools while implementing NPM [11]. The successful implementation of NPM for developing countries is affected by the level of economic progress, the existence of a formal market the economy, the rule of law, the advanced administration of infrastructure, and the efficiency of the state for the success of NPM-oriented reforms, and there is still a greater role of the state in socio-economic transformation in general and in the implementation of market-oriented reforms in particular [12].

NPM is applied not only in countries with a high level of prosperity but can also be applied in countries with conditions similar to those of Indonesia [13]. Apart from the shortcomings in the implementation of regional autonomy, the implementation of NPM in the management of local governments in Indonesia has had a positive impact on several aspects, namely the accountability performance of government institutions and the moratorium and early retirement policies for civil servants who do not meet the requirements as an effort to increase the efficiency and productivity of local government performance, which will improve the quality of public services and the creation of partnerships between the public and private sectors or public-private partnership (PPP), has now become a standard concept in the local government environment.

2. Research Methodology

This study uses data collected through secondary data and focus group discussions followed by data analysis using NVivo 12. The characteristics of the FGD method, namely using semi-structured interviews with a group of individuals with a moderator leading the discussion in an informal setting, and aims to collect data or information on a particular issue topic [14]. Collaboration and coordination from the views of agencies related to the development of the PSA for Financial Management (Ministry of Finance, PSA Management and Supervisory Board, Ministry of Transportation, and other stakeholders) based on several existing regulations, will analyze through this FGD. The results of the FGD were processed using the NVivo analysis method to obtain policy recommendations for the Ministry of Transportation's Educational PK-PSA Implementation Model Based on the concept of Entrepreneurship Bureaucracy. The framework of this research is described in the diagram as shown in Figure 1 below.

NVivo data analysis was carried out using the coding method, which involves coding field notes, observations, and archival materials [15]. Data analysis using NVivo 12 will be analyzed by Matrix Coding Query, Word Frequency Query, Analytical Map, and Framework Matrices. NVivo has various advantages and may significantly improve the quality of research. The analysis of qualitative data has become easier than ever before and yields more professional results. The software greatly reduces manual tasks and gives the researcher more time to discover tendencies, recognize themes, and derive conclusions [16].

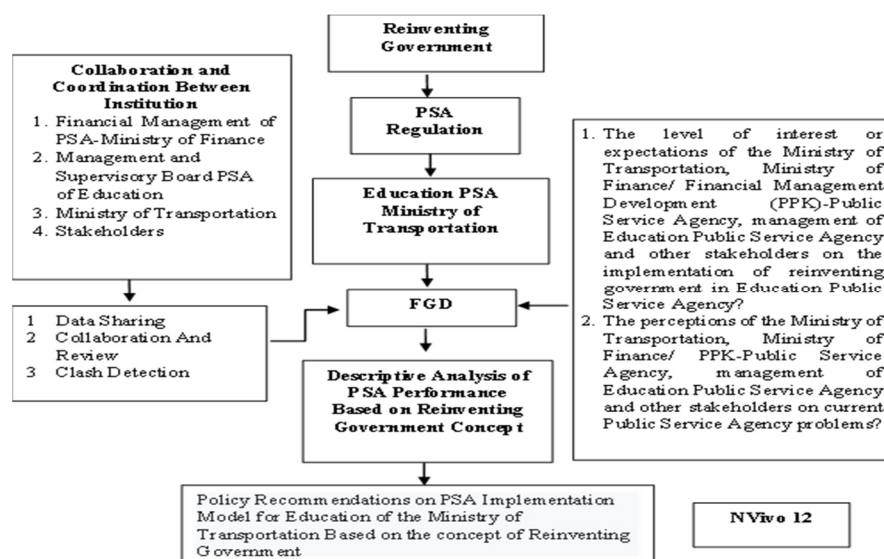


Figure 1. Framework.

3. Research Result and Discussion

3.1. Performance

There are 9 PSA revenue performance achievements that do not reach 100%, namely: BP3IP Jakarta, PPI Curug, Poltekel Banten, PTDI STTD, BP2TL Jakarta, Poltrada Bali, PPI Madiun, Poltekbang Jayapura and BP3 Curug. In terms of revenue performance, asset optimization reached 100%, only 4 PSA, namely: STIP Jakarta, Poltekel Banten, Poltekel Sorong and Poltekbang Palembang. For the management modernization performance, achievements that did not reach 100% were: Poltekbang Surabaya, Poltekel Barombong, PPI Curug, Poltekel Malahayati, Poltekbang Medan, Poltrada Bali, Poltekbang Jayapura, BP3 Curug and Poltekbang Semarang. For the establishment training performance achievement, which reached 100%, only 3 PSAs out of 20 PSAs, namely BP3IP Jakarta, PIP Semarang, and PIP Makassar, while for the technical training performance achievement which reached 100% only 3 out of 23 PSAs, namely: Poltekel Malahayati, Poltran SDP Palembang, and BP3 Curug. The achievement of graduate absorption performance reached 100% in only 4 out of 21 PSAs, namely: BP3IP Jakarta, Poltekel Barombong, Poltekel Banten, and API Banyuwangi and for lecturer performance achievement, which reached 100%, there are 2 PSAs out of 23 existing, namely: BP3IP Jakarta and BP3P Curug. For research performance achievements which reached 100%, 9 out of 23 existing PSAs were: BP3 Curug, Poltekbang Palembang, Poltekel Surabaya, Poltekbang Surabaya, API Banyuwangi, Poltekel Malahayati, Poltekbang Makassar, Poltekbang Medan, and PPI Madiun, and for the achievement of community service performance, which did not reach 100%, there are 4 of the 23 existing PSAs, namely: PKTJ Tegal, Poltekel Malahayati, PTDI-STTD, and BP2TL Jakarta.

For the performance achievement of the Community Satisfaction Index which reached 100%, 6 of the 23 existing PSAs are: PIP Makassar, Poltekel Surabaya, Poltekbang Surabaya, Poltekbang Makassar, Poltekbang Medan, and Poltekbang Palembang. For the performance achievements of cadets from low-income communities that did not reach 100%, 7 out of 21 PSAs are Poltekel Barombong, Poltekbang Makassar, Poltekbang Medan, PTDI-STTD, BP2TL Jakarta, Poltrada Bali, and PPI Madiun. For the achievement of relevance performance that reached 100%, 8 of the 21 existing PSAs are: STIP Jakarta, PIP Makassar, Malahayati Poltekel, Surabaya Poltekel, Barombong Poltekel, Medan Poltekbang, Bali Poltrada, and PPI Madiun and for the achievement of the assignment program performance that did not reach 100% in 4 of the 20 existing PSAs, namely: STIP Jakarta, Poltekel Malahayati, Poltekbang Medan, PTDI STTD, Poltrada Bali, and PPI Madiun.

3.2. Continuity

At the Center for Refresher Education and Improvement of Shipping Science (BP3IP) Jakarta and the Indonesian Aviation Polytechnic Curug (PPIC), sustainability is maintained through various innovations. The sustainability issue at BP3IP is mainly related to market changes where there are now many other schools that provide the same services as those offered by BP3IP, whereas BP3IP was initially the only provider. Therefore, several breakthroughs were made as a way to optimize revenue and maintain BP3IP sustainability, including increasing the types of education and training offered, picking up registration balls/revalidating seafarers' certificates, collaborating with operational work units for shipping safety and security as well as drafting regulations related to education and training costs online and revising the targets set in the previous strategic plan. Meanwhile, at PPIC, the concept of sustainability is maintained by means of program diversification as a form of self-development during the pandemic. Additional services such as the IDUKA program (Industry and the World of Work) in addition to the main PPIC services, can be a source of income boost during a pandemic. Poltekpel Surabaya also carries out education and training activities as its main service. Financial achievements also experience ups and downs, especially during a pandemic. Therefore, the sustainability of the institution is maintained by conducting long-distance learning. Service diversification in the context of sustainability is also implemented in other Educational PSAs of the Ministry of Transportation. The stimulus program that is handed down to business entities as stakeholders is also believed to be one way to maintain the sustainability of the organization. Where the government must be present in supporting aviation safety, upgrading the skills or knowledge possessed by employees of the Business Entity, in this case, Perum LPPNPI or other Business Entities related to the world of aviation, by sending them to schools in the Ministry of Transportation.

3.3. The Result of FGD

In this case, matrix coding is divided into 2 categories, which are single and cross the border. The single category refers to only one aspect of the part. For example, the Regulator part (in the row) will also be matched with the Regulator part itself (in the column), where this is carried out to see if there is a relationship or connection, either implicitly or explicitly, on each node in the Regulator part. While the cross-border category applies to the equivalent between parts, for example, between the PSA and Regulator, and so on. It aims to be able to see the relationship or connection nodes/statements in each category of informants.

- a. Matrix coding in a single category. Starting at the Regulator, where there is a relationship between one node with another node. For example, "Integration between Stakeholders" with "Efficiency". The integration of stakeholders (the Technical Ministry, the Ministry of Finance, the PSA, Supervisory Board, Society, and market) is one of the conditions for the creation of an efficient PSA, particularly in optimizing revenue. Unfortunately, there are still misunderstandings in the perceptions of these stakeholders. The disparity in perception must be supported by socialization regarding PSAs, when there is an understanding, the integration process between fellow stakeholders will be relatively better. As mentioned above, the market is one of the stakeholders included in this research. In fact, it was found that there was one PSA (one of the oldest Poltekpel in Indonesia, BP3IP) that had difficulty achieving its revenue target. This is because major training activities (formerly) were centered in the PSA. The relationship between the "PSA Sustainability" nodes and "PSA Efficiency" on the PSA section, relates to the more efficient the PSA (the better the performance), at least having the hope of relatively better business sustainability against the less efficient PSA. If referring to the constraints that occur, especially in BP3IP, the difficulty in optimizing revenue affects how the sustainability of the PSA is indirectly affected. While the relationship between one node with another node. For example, there is a relationship between the "Business Portfolio Diversification" and "Market Dynamics"

nodes. This refers to a PSA's efforts to diversify its business activities to deal with market dynamics, especially during the current pandemic. The diversification seems to be carried out by all existing PSAs (all informants who represent PSAs in FGD activities), for example through the formation of non-regular education and training to optimize their assets. In the Supervisory Board section, where there is a relationship between one node and another node. For example, there is a relationship between the "Moral Hazard" and "Target Revenue Manipulation" nodes. The use of the term "Moral Hazard" does seem excessive, but the manipulations carried out give rewards to PSA officials, but do not provide optimum service to the community. So there needs to be "honesty" in planning income targets. The occurrence of this is triggered by the provision of rewards if the realization of income exceeds the target. Furthermore, there is a relationship between the nodes "Professionalism of PSA Officials" and "Manipulation of Revenue Targets". The manipulation of revenue targets by PSA officials, apart from being a matter of honesty, is clearly a matter of the professionalism and credibility of PSA officials. This can be related to the statement of Informant 5 where the elected PSA officials are usually only experts in their technical fields but do not have the ability to act like an entrepreneur. Furthermore, in the Business Entity section, where there is a relationship between one node and the other nodes. For example, there are a relationship between the "Airline Difficulty" nodes and with "Increased Intensity of Accounts Receivable" nodes. This shows the relationship between a significant decrease in traffic movement on all types of flights that occurred on Airnav Indonesia, resulting in a decrease in revenue. From this, efforts were made to maintain business continuity, one of which was through cash optimization, namely the collection of receivables.

- b. Cross Border, it will be shown in the matrix coding table in a cross-border manner, starting from the Regulator and the Supervisory Board (the matrix can be seen in the NVivo–Output-Matrix Coding-Cross Border-Regulator vs. Supervisory Board-Matrix folder. There is a relationship between "Fit and Proper" nodes with "PSA Efficiency". A PSA, in optimizing its income, needs to be accompanied by knowledge and competence in the economic field, not only from technical aspects. This makes the competence of HR in a PSA, especially officials, to be Fit and Proper. From this, it is possible to carry out a kind of Fit and Proper test to ensure that the PSA leader is truly an expert in both technical and economic knowledge. Apart from that, a relationship was found between the "Discipline" nodes with PSA Efficiency". Still, in the same context, this refers to the need for the role of PSA officials themselves to discipline their human resources, especially themselves, in issues of innovation, creativity, and encouraging knowledge. The relationship between the nodes "Supervisory Board Role" and "Urgency of Socialization". This is related to preventing negative perceptions from the PSA towards the Supervisory Board regarding its role as supervisor. For Cross Border, it will be shown in the matrix coding table in a cross-border manner, starting from the Regulator and the PSA that there is a relationship between the "Changes in Market Structure" nodes with "PSA Sustainability". Namely, changes in market structure will have an impact on the sustainability of the PSA. This is due to people's preferences in making requests. One of the PSAs in the spotlight here is BP3IP, which used to monopolize the service and now has to spread it out. If the pandemic, will add to the difficulties of the PSA, it is proven that its income has decreased for several periods. For Cross Border, it will be shown in the matrix coding table in a cross-border manner, starting from the Regulator with the Business Entity that the relationship between the "Link and Match Industry-Education" nodes with "Delay in HR Acceptance" is related to the impact of the pandemic that made Airnav Indonesia (as the agency businesses that absorb labor) delay the absorption of human resources. As mentioned earlier, this is due to a decrease in traffic movement from domestic, international, and overflying flights. This is indirectly related to the incompatibility of the absorption capacity of graduates with their competencies. Cross Border Supervisory Board with the PSA that

the relationship between the nodes “Market Dynamics” and “Community Preferences” is related to the problem of BP3IP experiencing difficulties due to changes in market structure that occurred. This has previously been explained in the previous section that with the influence of preference, the market becomes more dynamic. This is part of consumer behavior. Then there is a relationship between the “Business Portfolio Diversification” nodes with “Community Preferences”.

The following table describes the aggregate number of references (including sub-nodes) of each of these nodes, as follows:

These results indicate that the 20 nodes above have the largest contribution to the overall hierarchy, as shown in Figure 2 below. This indicates, overall (4 Categories of Informants), both implicitly and explicitly, alluding to the problem of PSA results of the FGD, explained that there are several problems that are often expressed by the speakers and can be a priority for improvement, namely PSA performance as much as 14.29%, Optimizing revenue by 11.01%, Integration between stakeholders as much as 10.42% and improvement of PSA regulation as much as 5.65%, as shown in Figure 3 below.



Figure 2. Hierarchy Aggregate.

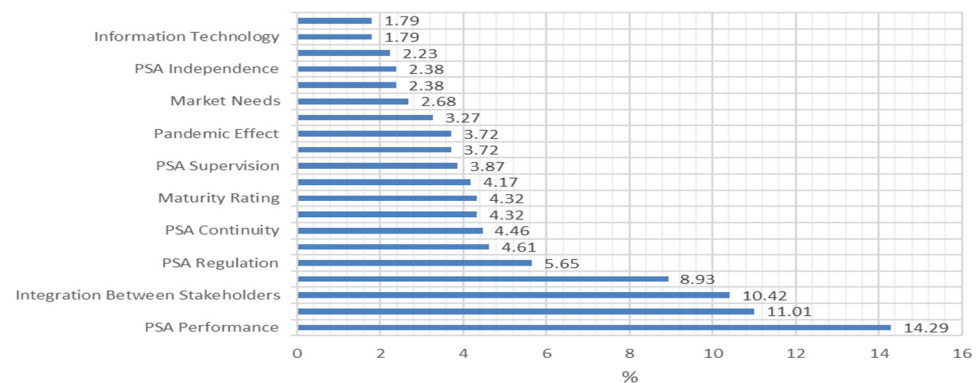


Figure 3. Reference Nodes.

4. Conclusions and Recommendations

4.1. Conclusions

For the first objective (the level of interest or expectations of the governments, the management of the PSA, and stakeholders on the implementation of bureaucratic entrepreneurship) the relevant aspects are: (a) To increase the POBO ratio (Operational Expenses Operating Income), independence in investment financing, dependence on the pure rupiah, increase the PNB performance, and to optimize the assets in the Education PSA of the Ministry Transportation; (b) PSAs in the Ministry of Transportation can finance their own activities, either through loans or conducting KSOs; (c) To cooperate with external parties, especially in terms of optimizing fixed assets in order to get the additional income that will definitely an impact on increasing capacity (monetarily) to finance PSA activities; (d) To increase the integration between stakeholders (among others between the Technical Ministry, the Ministry of Finance, the PSA, the supervisory board, and market); and (e) To improve service quality of PSA Education without being oriented towards profit.

The second objective (the perception of the government, the management of the PSA, and stakeholders on current problems) stated that the main problems related to performance realization, target achievement, and impact are on PSA performance (as much as 14.29%), the optimization of revenue (11.01%), integration between stakeholders (10.42%), and the improvement of PSA regulations (5.65%). These five main problems can be seen in the current conditions, namely (a) PSA education that is not yet independent and very much depends on APBN budget allocations (pure rupiah), (b) Inequality in perception must be supported by socialization regarding PSAs, (c) The level of cooperation between PSAs and external parties in terms of cooperation in asset utilization is still low. Assets that should be used as income for PSAs are not maximized, (d) PSA services are not optimal, one of which occurs due to manipulation of planning and revenue targets, (e) PSA income is still highly dependent on the implementation of offline training, and (f) Changes in the market structure that are no longer part of amonopoly, where several new players have emerged in providing the same service, thus providing several alternatives to the market in making purchases. There are many new schools that offer the same type of education and training as the existing schools.

4.2. Recommendation

Recommendations that can be given regarding the results of this research are: (1) More innovation is needed in the services provided, the methods of service development, main services, or additional services, as well as cooperation in asset utilization to reduce dependence on pure rupiah; (2) Shared perceptions and integration among stakeholders are necessary so that the situation is relatively improved. The more efficient the performance of the PSA, the higher the expectation of business sustainability will be. This is especially true for PSAs that are less efficient, by reducing expenditure items that are deemed less important; (3) PSA management must be more innovative regarding cooperation in the use of assets to reduce dependence on pure rupiah; (4) A review of the government's policy regarding the provision of rewards for PSAs that can achieve the target is needed, followed by a review of the procedure for selecting PSA officials at the education work unit of the Ministry of Transportation. A leader of the PSA must have knowledge in the technical field that he is involved in, as well as be professional and have the spirit of business management (entrepreneurship) from the PSA itself as well as the principles of entrepreneurship bureaucracy; (5) Optimizing the digitalization/technology capabilities of his human resources, especially in terms of providing online education and/or training; and (6) Propose to the government to regulate the market structure and/or provide clear boundaries regarding the establishment and management of schools in the Ministry of Transportation, especially during the current pandemic.

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