

## DAFTAR PUSTAKA

- Abernethy, M. A., dan Chua, W. (1996). Field Study of control system "Redesign": the impact of institutional process on strategic choice. *Contemporary Accounting Research*, 13(2), 569–606. <https://doi.org/10.1111/j.1911-3846.1996.tb00515.x>
- Ahmadi, A., dan Narbuko, C. (1997). *Metodologi Penelitian*. Bumi Aksara.
- Altbach, P. (2003), The costs and benefits of world-class universities. *International Higher Education*, (33). <https://doi.org/10.6017/ihe.2003.33.7381>
- Altbach, P.G. (2004), Globalisation and the university: myths and realities in an unequal world, *Tertiary Education & Management*, 10(1), 3-25. <http://dx.doi.org/10.1023/B:TEAM.0000012239.55136.4b>
- Ashworth, R., Boyne, G., dan Delbridge, R. (2009). Escape from the iron cage? Organizational change and isomorphic pressures in the public sector. *Journal of Public Administration Research and Theory*, 19(1), 165–187. <https://doi.org/10.1093/jopart/mum038>
- Bandara, W. (2006). Using NVivo as a research management tool: A case narrative. Quality and Impact of Qualitative Research: QualIT 2006. *Proceedings of the 3rd International Conference on Qualitative Research in IT and IT in Qualitative Research*, 6–19.
- Bazeley, P., dan Jackson, K. (2013). *Qualitative Data Analysis Nvivo*. Sage Publications Ltd.
- Bazeley, P., dan Jackson, K. (2017). *Qualitative data analysis with NVivo* (Jai Seaman, Ed.; Jai Seaman). The second.
- Bellé, N., Belardinelli, P., Cantarelli, P., dan Mele, V. (2019). On Iron Cages and Suboptimal Choices: an Experimental Test of the Micro-Foundations of Isomorphism in the Public Sector. *International Public Management Journal*, 22(2), 373–414. <https://doi.org/10.1080/10967494.2018.1494066>
- Berdahl, R. O. (1990). Academic freedom, autonomy and accountability. *Studies in Higher Education*, 15(2), 169–180.
- Boxenbaum, E., dan Jonsson, S. (2017). Isomorphism, Diffusion and Decoupling: Concept Evolution and Theoretical Challenges. *The SAGE Handbook of Organizational Institutionalism (2nd Ed.)*, 77–101.
- Boyatzis. (1998). *Transforming qualitative information: Thematic analysis and code development*. Thousand Oaks. Sage.

- Braun, V., dan Clarke, V. (2006). Qualitative Research in Psychology Using thematic analysis in psychology Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2).
- Bridwell-Mitchell, E. N., dan Mezias, S. J. (2012). The Quest for Cognitive Legitimacy: Organizational Identity Crafting and Internal Stakeholder Support. *Journal of Change Management*, 12(2). <https://doi.org/10.1080/14697017.2011.645053>
- Bromley, P., dan Powell, W. W. (2012). From Smoke and Mirrors to Walking the Talk: Decoupling in the Contemporary World. In *Academy of Management Annals* (Vol. 6, Issue 1). <https://doi.org/10.1080/19416520.2012.684462>
- Choi, J.W. (2016). New Public Management or Mismanagement? The Case of Public Service Agency of Indonesia. *Journal of Government Politics*, 7(1).
- Crawford, L. (2016). Moral Legitimacy: The Struggle Of Homeopathy in the NHS. *Bioethics*, 30(2). <https://doi.org/10.1111/bioe.12227>
- Creswell, J. W. (2012). *Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed*. Pustaka Pelajar.
- Cruz-Suarez, A., Prado-Román, A., dan Prado-Román, M. (2014). Cognitive legitimacy, resource access, and organizational outcomes. *RAE Revista de Administracao de Empresas*, 54(5). <https://doi.org/10.1590/S0034-759020140510>
- Dambrin, C. L. (2007). Control and change-analysis of the process and institutionalization. *Management Accounting Research*, 18, 172–208.
- Dancin, M. T., Jerry Goodstein, dan W. Richard Scott. (2002). Institutional Theory And Institutional Change: Introduction To The Special Research Forum . *Academy of Management Journal*, 45(1), 45–57.
- Darlis, A., Lubis, M. A., Farha, M., Rahmi, R., Laoli, P., dan Lestari, I. (2023). Perguruan Tinggi Berbadan Hukum (PTN-BH). *Humantech: Jurnal Ilmiah Multidisiplin Indonesia*, 2(3).
- Denhardt, R. B. J. V. (2000). *The New Public Service: Service Rather than Steering*. *Public Administration Review* Owen E. Huges, *Public Management and Administration: An Introduction (Second Edition)* (2nd ed.). St. Martin Press.
- Dimaggio, P. J., dan Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <https://www.jstor.org/stable/2095101>

- Diyanto, C., Putranti, I. R., Yuwono, T., Yuniningsih, T., Pengembangan, J., dan Islam, M. (2021). *Kebijakan Otonomi Perguruan Tinggi Indonesia: Antara Privatisasi Dan Komersialisasi*. 14(1).
- Donaldson, L. (1995). *American anti-management theories of organization : a critique of paradigm proliferation*. Cambridge University Press.
- Drisko, J., dan Maschi, T. (2016). *Content Analysis*. Oxford University Press. <https://doi.org/10.1093/acprof:oso/9780190215491.001.0001>
- Esterberg, K. G. (2002). *Qualitative methods in social research* (18 E8, Vol. 300).
- Fachriansyah, K., dan Sulastri, E. (2019). *Evaluasi Pengembangan PTN-BH sebagai Pusat Unggulan (Centre of Excellence)* (Vol. 1). Direktorat Pendidikan Tinggi, Iptek, dan Kebudayaan BAPPENAS.
- Fereday, J., dan Muir-Cochrane, E. (2006). Demonstrating Rigor Using Thematic Analysis: A Hybrid Approach of Inductive and Deductive Coding and Theme Development. *International Journal of Qualitative Methods*, 5(1). <https://doi.org/10.1177/160940690600500107>
- Fukuyama, F. (2013). What Is Governance? *Center for Global Development 1800 Massachusetts*. <https://dx.doi.org/10.2139/ssrn.2226592>.
- Greenwood, R., dan Hinings, C. R. (1996). Understanding Radical Organizational Change: Bringing together the Old and the New Institutionalism. *The Academy of Management Review*, 21(4). <https://doi.org/10.2307/259163>
- Greenwood, R., dan Roy, S. (2006). Institutional Entrepreneurship In Mature Fields: The Big Five Accounting Firms. *Academy of Management Journal*, 49(1), 27–48.
- Han, J., dan Koo, J. (2010). Institutional Isomorphism and Decoupling among Korean Firms: Adoption of Performance Compensation System. *Korean Journal of Sociology*, 44(3).
- Henard, F. (2010). Governance and quality guidelines in Higher Education. A review on governance arrangements and quality assurance guidelines. *OECD*.
- Heriyanto, H. (2018). Thematic Analysis sebagai Metode Menganalisa Data untuk Penelitian Kualitatif. *Anuva*, 2(3). <https://doi.org/10.14710/anuva.2.3.317-324>
- Holloway, I., dan Todres, L. (2003). The Status of Method: Flexibility, Consistency and Coherence. *Qualitative Research*, 3(3). <https://doi.org/10.1177/1468794103033004>
- Hood, C. (1991). Public Management for All Seasons? *Public Administration*, 69(1), 3–19. <https://doi.org/10.1111/j.1467-9299.1991.tb00779.x>

- IFAC. (2001). Governance in the public sector: a governing body perspective: international public sector study. International Federation of Accountants. [https://www.ifac.org/\\_flysystem/azure-private/publications/files/study-13-governance-in-th.pdf](https://www.ifac.org/_flysystem/azure-private/publications/files/study-13-governance-in-th.pdf)
- Jones, A. E. (2014). Qualitative data analysis with NVIVO. *Journal of Education for Teaching*, 40(2), 193–195. <https://doi.org/10.1080/02607476.2013.866724>
- Kaplan, G. E. (2004). Do Governance Structures Matter? In *New Directions For Higher Education* (127).
- Kauark-Fontes, B., Ortiz-Guerrero, C. E., Marchetti, L., Hernández-Garcia, J., & Salbitano, F. (2023). Towards Adaptive Governance of Urban Nature-Based Solutions in Europe and Latin America—A Qualitative Exploratory Study. *Sustainability*, 15(5), 4479. <https://doi.org/10.3390/su15054479>
- Khubiyati, A., dan Johan, A. 2016. Analisis Pengaruh Faktor Institusional Terhadap Minat Adopsi. Sistem Informasi Akuntansi Daerah. Simposium Nasional Akuntansi XIX, Lampung.
- Kim, T. (2008). Changing University Governance and Management in the U.K and Elsewhere Under Market Conditions: Issues of Quality Assurance and Accountability. *Intelektine Ekonomika Intellectual Economics*, 2(4), 35–42.
- Kim, T. (2017). Changing University Governance and Management in the UK and Elsewhere under Market Conditions: Issues of Quality Assurance and Accountability. *Intellectual Economics*, 2(4), 33–42.
- Kooiman, J. (1993). Social-Political Governance: Introduction Jan Kooiman (Erasmus University Rotterdam, The Netherlands). *SAGE Publications*, 1–48.
- KPK. (2017). *Menguatkan Tata Kelola Transparansi Informasi Publik di Perguruan Tinggi. Komisi Pemberantasan Korupsi*. <https://acch.kpk.go.id/id/ragam/riset-publik>
- Lee, M. N. N. (2016). *Reforms of university governance and management in Asia: Effects on campus culture*. New York: Palgrave Macmillan.
- Lincoln, dan Guba. (1985). *Qualitative Research*. Singapore. Mc. Graw Hill Book .
- M.A. Daniri. (2014). *Lead By GCG*. Gagasan Bisnis Indonesia.
- MacLean, T. L., dan Behnam, M. (2010). The dangers of decoupling: The relationship between compliance programs, legitimacy perceptions, and institutionalized misconduct. *Academy of Management Journal*, 53(6). <https://doi.org/10.5465/amj.2010.57319198>



- Majelis Permusyawaratan Rakyat Republik Indonesia. (1998). *Ketetapan Majelis Permusyawaratan Rakyat Republik Indonesia Nomor Xi/MPR/1998 Tentang Penyelenggara Negara Yang Bersih Dan Bebas Korupsi, Kolusi, Dan Nepotisme*.
- Malmi, T., dan Brown, D. A. (2008). Management control systems as a package Opportunities, challenges and research directions. *Management Accounting Research*, 19(4), 287–300.
- Marimuthu, T. (2008). *The role of the private sector in higher education in Malaysia. Teaching: Professionalization, development and leadership*. Springer.
- Marobela, M. (2008). New public management and the corporatisation of the public sector in peripheral capitalist countries. *International Journal of Social Economics*, 35(6). <https://doi.org/10.1108/03068290810873401>
- Peraturan Pemerintah Republik Indonesia Nomor 96 Tahun 2012. [www.djpp.depkumham.go.id](http://www.djpp.depkumham.go.id)
- Meyer, J. W., dan Brian, R. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Meyer, J. W., dan Scott, W. R. (1983). *Organizational Environments: Ritual and Rationality*. Beverly Hills, CA: Sage.
- Middlehurst, R., dan Woodfield, S. (2004). *The Role of Transnational, Private, and For-Profit Provision in Meeting Global Demand for Tertiary Education: Mapping, Regulation and Impact*. <https://doi.org/10.56059/11599/241>
- Mogensen, B. G. (2018). *Managing Corporate Legitimacy Through CSR Reporting: A Qualitative Case Study of Apple Inc.'s Supplier Responsibility Reports*.
- Moleong, L. J. (2009). *Metode Penelitian Kualitatif*. Remaja Rosdakarya.
- Muallidin, I. (2015). Implementasi New Public Management (NPM) dalam Pelayanan Perizinan di Dinas Perizinan Kota Yogyakarta. *Working Paper*.
- Mukhlis, M. (2020). Desain Sistem Manajemen Risiko Pada Perguruan Tinggi Negeri Badan Hukum Studi Kasus Pada Universitas Gadjah Mada. *ABIS: Accounting and Business Information Systems Journal*, 6(2). <https://doi.org/10.22146/abis.v6i2.59117>
- Neuman, W. L. (2003). *Social Research Methods: Qualitative and quantitative approaches*. Allyn and Bacon.
- Oliver, C. (1991). Strategic Responses to Institutional Processes. *The Academy of Management Review*, 16(1). <https://doi.org/10.2307/258610>

- O'Neill, J. (2011). The privatisation of public schooling in New Zealand. *Journal of Education Policy*, 26(1), 17–31.
- Peraturan Pemerintah. (2021). *Peraturan Pemerintah (PP) Nomor 95 Tahun 2021 tentang Perguruan Tinggi Negeri Badan Hukum Universitas Andalas*.
- Perryman. (2017). Translating policy: governmentality and the reflective teacher. *Journal of Education Policy*, 32, 745–756.
- Pillay, S., Reddy, P. S., dan Morgan, D. (2017). Institutional isomorphism and whistle-blowing intentions in public sector institutions. *Public Management Review*, 19(4). <https://doi.org/10.1080/14719037.2016.1178322>
- Presiden Republik Indonesia. (1999). *Undang Undang Republik Indonesia Nomor 28 Tahun 1999*.
- Puspawati, A. A. (2016). Penerapan New Public Management (NPM) Di Indonesia (Reformasi Birokrasi, Desentralisasi, Kerjasama Pemerintah dan Swasta Dalam Meningkatkan Pelayanan Publik). *Publisia: Jurnal Ilmu Administrasi Publik*, 1(1). <https://doi.org/10.26905/pjiap.v1i1.426>
- Putri. (2022). *Faktor Yang Mempengaruhi Tata Kelola Universitas Negeri Padang Dalam Mencapai Good University Governance (GUG)*. 424–429. <https://doi.org/https://doi.org/10.24036/pgde.v2i3.176>
- Radaelli, G., Spiller, N., dan Lettieri, E. (2011). "Intellectual capital and knowledge sharing: the mediating role of organisational knowledge-sharing climate. *Knowledge Management Research & Practice* , 7(4), 365-376. <http://dx.doi.org/10.1057/kmrp.2011.29>
- Robertson, S., Sheikh, K., dan Moore, A. (2010). Embodied masculinities in the context of cardiac rehabilitation. *Sociology of Health and Illness*, 32(5). <https://doi.org/10.1111/j.1467-9566.2010.01249.x>
- Sagara, Y., dan Yustini, S. (2019). Studi Fenomenologis Tentang Implementasi Tata Kelola Perguruan Tinggi Badan Hukum di Indonesia. *Akuntabilitas*, 12(2), 249–258. <https://doi.org/10.15408/akt.v12i2.13226>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approach. *Academy of Management Review*, 20(3), 571–610.
- Suci, A., Maryanti, S., Lhaura Van, L. F., Yandra, A., dan Alfred Suci, O. (2020). Dilema Ex-Officio Terkait Pencegahan Korupsi dan Penjaminan Mutu Di Perguruan Tinggi Swasta. *Jurnal Penjamin Mutu*, 6(01). <https://doi.org/10.25078/jpm.v6i1.1169>

- Suddaby, R., Bitektine, A., dan Haack, P. (2017). Legitimacy. *Academy of Management Annals*, 11(1), 451–478. <https://doi.org/10.5465/annals.2015.0101>
- Sudjana, Nana., dan Ibrahim. (1989). *Penelitian Kualitatif dan Kuantitatif*. Sinar Baru.
- Sugiyono. (2016). Metode Penelitian Kuantitatif, Kualitatif dan R & Metode Penelitian Kuantitatif, Kualitatif Dan R & D. Bandung: Alfabeta. In *Bandung: Alfabeta*.
- Sukidin, S., Widagdo, S., dan Amrulloh, M. S. (2023). Dampak dan Strategi Tata Kelola Akademik terhadap Kualitas Kinerja Pendidikan Perguruan Tinggi Swasta. *Journal of Business Management*, 1(1), 25–28. <https://doi.org/10.47134/jobm.v1i1.4>
- Sutheewasinnon, P., Hoque, Z., dan Nyamori, R. O. (2016). Development of a performance management system in the Thailand public sector: Isomorphism and the role and strategies of institutional entrepreneurs. *Critical Perspectives on Accounting*, 40, 26–44. <https://doi.org/10.1016/j.cpa.2015.06.002>
- Syarifuddin. (2014). *Implementasi Kebijakan Transparansi Pengelolaan Dana Bos: Studi Terhadap Instruksi Gubernur NTB Tentang Transparansi Pengelolaan Dana Bos di MI Kota Mataram*. Lemlit IAIN Mataram.
- Traver, A. (2006). Institutions and Organizational Change: Reforming New York City's Public School System. *Journal of Education Policy*, 21(5), 497–514. <https://doi.org/10.1080/02680930600866090>
- Undang-Undang (UU) Nomor 9 Tahun 2009 Tentang Badan Hukum Pendidikan, Pub. L. No. 9 (2009).
- Wahyudin, A. (2017). Peringkat Penerapan Tata Kelola Perusahaan Di Indonesia Dan Pengaruhnya Terhadap Kinerja Keuangan. *Emerald Insight*, 4(4), 165–191.
- Wang, Q., Cheng, Y. dan Liu, C.N. (Eds.) (2012), *Building World-Class Universities. Different Approaches to a Shared Goal*. Boston: Sense Publishers.
- Weick, K. E. (1976). Educational Organizations as Loosely Coupled Systems. *Administrative Science Quarterly*, 21(1). <https://doi.org/10.2307/2391875>
- Widyaningsih, A. (2020). *Model Penilaian Implementasi Tata Kelola Perguruan Tinggi*. UPI Press.
- Wijaya, T. (2018). *Manajemen Kualitas Jasa* (2nd ed.). PT. Indeks.
- Winengan. (2018). Menakar Penerapan New Public Management dalam Birokrasi Indonesia. *Jurnal Ilmiah Administrasi Publik (JIAP)*, 4(1), 66–74. <https://doi.org/10.21776/ub.jiap.2019.004.01.10>

Wisnumurti. (2017). Tata Kelola Perguruan Tinggi Swasta Menuju Persaingan Global. *Revitalisasi Tata Kelola Perguruan Tinggi Juni 2017 (P.1-12)*. Unit Penerbitan (UP) Pusat Penelitian Dan Pengabdian Pada Masyarakat (P3M) Unipas Singaraja.

Woolthuis, R. J. A., dan Taminiau, Y. (2017). Waves of change - the dynamics of institutional pressures. 1-43. <https://pdfs.semanticscholar.org/498b/89895258564ea9b2e96d58b124c689c00e78.pdf>

Yin, R. K. (2014). *Studi Kasus Desain & Metode*. Rajawali Pers.

Yudha, D. (2011). *Perkembangan dan Penerapan New Public Management di Indonesia*. <https://fia-ub.blogspot.com/2012/06/perkembangan-dan-penerapan-new-public.html>

Zare, M.N., Javad, P. Gholamreza, Z. S, dan Sahba, R. (2011), In search of a world-class university in Iran, *Journal of Applied Research in Higher Education*, 8(4), 522-539. <http://dx.doi.org/10.1108/JARHE-03-2016-0021>

Zuldafrial. (2012). *Penelitian Kualitatif*. Yuma Pustaka

