

Analisis implementasi government finance statistics di Indonesia: pendekatan teori institusional / Nur Istiqomah

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Abstrak

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Implementation Government Finance Statistics in Indonesia is one of the organizations response to the mandate of Law No. 1 year of 2004. As stipulated by that, the Government Financial Statements that is prepared can produce financial statistik. One of the function of the Government Finance Statistics is to analyze and evaluate fiscal policy. DJPB as an organization that compile report as a constituent of the government's financial statements need to respond to this implementation. To realize the implementation of the Government Finance Statistics, organizations affected by the environment in which is located, so that the organization strives to be similar to the environment that is called isomorphism. Isomorphism occurred because of institutional pressures that influence organizational decision making. This study aims to determine the institutional pressures that affect decision making in implemntasi GFS in Indonesia. The institutional pressure is divided of three to coersive pressure, mimetic pressure and normative pressure. The methodology used in this study is qualitative methods with intepretatif techniques through institutional theory approach. The results of this study concluded that the organization experience symptoms that responded isomorphism according to the kind of pressure that appears. So that the organization mapped the pressures that affect the decision making of implementation GFS in Indonesia that have appropriate expectations for the purpose of analysis and evaluation of fiscal policy in accordance with Law No. 1 of 2004.