

Embracing the Beyond Budgeting Method to Enhance Performance in the Surakarta City Government

Sugiarti Sugiarti*, Zulfikar Zulfikar², Triyono

* Magister of Accounting Program, Faculty of Economics, and Business, Universitas Muhammadiyah Surakarta, Indonesia

w1000220023@student.ums.ac.id¹, zulfikar@ums.ac.id², tri280@ums.ac.id³

Received: February 14, 2024

Revised: May 28, 2024

Accepted: July 04, 2024

Abstract

This study aims to explore the application of the Beyond Budgeting method as a strategic approach to enhance performance within the Surakarta City Government. Through observational methods and SWOT analysis, the strengths, weaknesses, opportunities, and threats facing the local government were identified. The findings reveal a pressing need for innovative management strategies, particularly in addressing issues such as corruption prevention, financial deficits, and the efficient allocation of resources. Embracing the Beyond Budgeting method emerges as a novel solution to streamline operations, foster transparency, and promote accountability. This research underscores the importance of adaptive governance models in navigating complex challenges faced by municipal administrations. The implications of adopting the Beyond Budgeting method include improved decision-making processes, enhanced service delivery, and sustainable development outcomes.

Keywords: Beyond Budgeting, Performance Enhancement, Surakarta City Government, SWOT Analysis, Adaptive Governance.

DOI : <https://doi.org/10.57178/atestasi.v7i2.830>

p-ISSN : 2621-1963

e-ISSN : 2621-1505

© Copyright: ATESTASI: Jurnal Ilmiah Akuntansi (2024)

This is an Open Access article distributed under the terms of the Creative Commons Attribution 4.0 International License. Site Using OJS 3 PKP Optimized.

Introduction

In the era of globalization and rapid change in various sectors, budget management in organizations, especially in the public sector, is becoming increasingly complex (Jreisat 2012). Menurut Obermayr (2017), Kota Surakarta, seperti banyak daerah lain di Indonesia, menghadapi tantangan besar dalam mengelola keuangan daerahnya secara efektif dan efisien. One innovation that has attracted attention in this area of financial management is the beyond budgeting approach (Grillos 2017). This model is proposed as a solution to overcome the limitations of traditional budgeting methods that are often rigid and not adaptive to dynamic changes in the external and internal environment of the organization (Salim and Drenth 2020). This essay investigates Surakarta (Solo), Indonesia's participatory budgeting system (Purwani,

Rahmatulloh, and Rahayu 2022; Roitman 2022). By analysing digital records of infrastructure spending that come from the proposal, prioritisation, and implementation stages of the process, I evaluate how much the geographic distribution of spending allocations is directed towards the underprivileged (Purwanti 2022). I have identified a bias connected to poverty in the allocation of infrastructure projects that are financed by the programme (Firdausy 2018). While the specific outcomes differ depending on the neighbourhood, sub-units with a higher concentration of impoverished individuals often receive a smaller proportion of funds relative to their representation in the overall population.

Isu utama yang dihadapi dalam pengelolaan keuangan daerah adalah bagaimana mencapai akuntabilitas dan transparansi yang tinggi, sambil tetap mempertahankan fleksibilitas dalam proses penganggaran (Anjarwi et al. 2024; Obermayr 2017; Supriyono et al. 2023). One of the key issues in local financial management is achieving high accountability and transparency while maintaining flexibility in the budgeting process. (Piatti-Fünfkirchen and Schneider 2018). For example, Surakarta City Government faces a budget deficit of Rp150 billion by 2023, which requires the city government to find quick solutions to cover the shortfall without sacrificing essential programs and services (Agunan 2024). Tantangan ini diperparah oleh perubahan regulasi yang seringkali mendadak, menghambat proses perencanaan dan implementasi program pembangunan (Wisambodhi 2021; Zamili 2021). Di negara lain, seperti Swedia, penerapan model beyond budgeting telah membantu pemerintah daerah mencapai fleksibilitas dan adaptivitas yang lebih baik dalam pengelolaan anggaran (Alsharari 2020; Ax and Ax 2022; Nguyen and Weigel 2018). Developing or developed countries adopt the principles of beyond budgeting to decentralize decision-making processes and increase public participation, which in turn strengthens transparency and accountability (Nguyen and Weigel 2018; Panday and Chowdhury 2020; Wampler and Touchton 2022). Berbeda dengan Surakarta yang masih bergelut dengan metode penganggaran tradisional, Swedia menunjukkan bahwa penerapan beyond budgeting dapat menjadi solusi efektif untuk mengatasi tantangan pengelolaan keuangan daerah yang kompleks (Törnquist et al. 2022).

Teori Beyond Budgeting menawarkan solusi inovatif untuk pengelolaan keuangan publik di Indonesia, khususnya bagi pemerintah daerah (Jayasinghe 2016; Prabowo 2017). By applying BB principles, local governments can improve accountability, effectiveness, and efficiency in local financial governance, thereby contributing to the achievement of more optimal regional development goals (Ezpinoza Juanillo and Rupa Huayllapuma 2018; Kuai et al. 2019). The implementation of BB in Indonesia is still in its early stages, and continuous efforts are needed to ensure its effective implementation. Support from the central government, assistance from experts, and commitment from local governments are key in realizing the benefits of BB for the people of Indonesia (Fatem et al. 2018).

Studies show that the application of beyond budgeting principles, such as transparency, efficiency, teamwork, and coordination, can bring many benefits to public organizations (Grady and Akroyd 2016). Public governance is evolving to be more inclusive yet complex, resulting in networked, collaborative and digital governance (Grossi and Argento 2022). However, there are still various opinions on the effectiveness of beyond budgeting in different contexts. (Otley (2016) The various elements of the control system are developed independently by different actors at different times and are only loosely coordinated. Terkait beyond budgeting Koordinasi

penyakit terhambat karena beberapa alasan, terutama cepatnya perubahan dan penambahan sistem baru atau sistem yang diubah dengan kecepatan yang lebih cepat dibandingkan dengan proses koordinasi yang dapat dikembangkan. Nguyen, Weigel, and Hiebl (2018) shows that many of the organizations studied still prefer to improve traditional budgeting rather than abandon it completely. The review also highlights the main criticisms of traditional budgeting, the development of management control systems under off-budgeting and the factors that hinder the implementation of off-budgeting. In Ukraine, for example, beyond budgeting is seen as a tool to strengthen management control and innovation in business practices (Aksom 2015). However, there are also studies that show that the application of beyond budgeting has not been widely adopted and its effectiveness in different types of organizations is still debated (Arnold and Artz 2019; Hopper and Bui 2016; Kuruppu 2018).

Theoretically, beyond budgeting offers a more flexible and adaptive approach than traditional budgeting systems (Becker, Messner, and Schäffer 2020). The principles of beyond budgeting include decentralized performance management, more efficient resource allocation, and improved perceptions of informational and interpersonal justice within the organization (Cabannes, Lipietz, and Cabannes 2017; Duan et al. 2022; Gill et al. 2018; Schmitz 2020). In the context of the public sector, the model is expected to improve accountability and transparency, support financial management reform, and assist in achieving good governance (Alsharari 2020; Bisogno and Cuadrado-Ballesteros 2022). The urgency of this research lies in the need to address the gap in the literature related to the implementation of beyond budgeting in the public sector, especially in the context of local government in Indonesia (Nerantzidis et al. 2022). While some research suggests that beyond budgeting can support the achievement of accountability and transparency, many other practices are not yet supported by sufficient empirical evidence (Goryakin, Revill, and Mirelman 2020; Nguyen and Weigel 2018; Storkersen and Thorvaldsen 2020). In addition, the budget deficit experienced by Solo City Government in 2023 shows the need for innovation in regional financial management to face these challenges (Ventika and Setyowati 2021). The purpose of this study is to explore the implementation of the beyond budgeting model as an effort to reform management performance. By understanding the readiness and implications of implementing beyond budgeting, it is expected that this research can make a significant contribution to the development of local financial management policies. The social implications of this research include increased transparency, efficiency, and accountability in public budget management, which in turn can improve the quality of public services to the community.

Research Method

This study investigates the implementation of the beyond budgeting model within the Government of Surakarta. Primary data was collected through interviews with key stakeholders including the Chief Regional Secretary (represented by an expert staff), Head of Budget Division of the Regional Financial and Asset Management Agency (BPKAD), members of the Regional Government Budget Team (TAPD), and other relevant officials. Additionally, data were gathered from statements made by the Mayor, Deputy Mayor, and the Chairperson of the Surakarta City Council, as reported by credible news websites such as antaranews.com, solopos.com, and rri.co.id. To ensure data accuracy, direct observations were conducted on-site at the Surakarta City Government.

This research adopts a descriptive qualitative approach, specifically utilizing a case study method. The aim is to explore and analyze the readiness for adopting the beyond budgeting model as a performance enhancement strategy within the Surakarta City Government. The case study method allows for an in-depth examination of phenomena within their real-life context (Risya, 2014).

Six key informants were selected for this study:

The Mayor of Surakarta, Mr. Gibran Rakabuming Raka, and Deputy Mayor, Mr. Teguh Prakosa.

Chairperson of the Surakarta City Council, Mr. Budi Prasetya.

Chief Regional Secretary and Head of the Budget Team, Mr. Budi Murtono.

Expert Staff to the Chief Regional Secretary, Mr. Hery.

Head of Budget Division, BPKAD, Mr. Ary.

TAPD member and BPKAD staff, Mr. Rustanto.

Multiple data collection techniques were employed to ensure comprehensive data gathering:

Literature Review: Data was collected from relevant books, journals, online sources, and official documents related to the beyond budgeting model.

Observation: Direct observations were made at the Surakarta City Government to gather firsthand information on the budgeting processes and practices.

Interviews: Semi-structured interviews were conducted with the six key informants. Interviews were recorded and transcribed to ensure accuracy and completeness.

Documentation: Relevant documents, including policy papers, official statements, and other archival materials, were reviewed to corroborate and supplement the primary data.

Result and Discussion

Result

The analysis shows that the concept of beyond budgeting has the potential to be applied in Surakarta City Government. In the analysis, 12 principles of beyond budgeting are used which are based on the theory of Hope and Fraser (2003). The following is a summary of the results of data analysis based on these indicators in Table 1:

Tabel 1. Measurement

Indicators	Description
<i>Customers:</i>	The Surakarta City Government has a deep understanding of the needs and expectations of the community. The programs that have been launched focus on maximum service to the community, such as free KTP and KK services.
<i>Responsibility:</i>	There are mechanisms that ensure accountability in budget management at lower levels within the Surakarta City Government organization. There are also mechanisms to adjust responsibilities and resources as community needs or conditions change.

The SWOT analysis shows that the customers indicator is the main strength of Surakarta City Government, because the programs are in line with the vision and mission of Surakarta

City Government to realize the welfare and improve the quality of life of the community. The grouping of these criteria makes it possible to evaluate the potential and challenges in implementing the concept of beyond budgeting in Surakarta City Government. From the interviews with informants, it can be concluded that there are several things related to the budget and financial management of the Surakarta City Government:

Tabel 2. Budget and Financial Management of the Surakarta City Government

Indicators	Field Observation Data
Transparency and Accountability:	Surakarta City Government has taken steps to maintain transparency and accountability in budget management. This is shown by the creation of good financial reporting accounting by BPKAD, as well as internal inspection by the Inspectorate and external by the Supreme Audit Agency.
Fair Opinion Without Exception (WTP)	The Surakarta City Government has achieved the Unqualified Opinion (WTP) 13 times in a row. This indicates that the APBD management has met the standards set and recognized by the central government.
Transparent Financial Governance	The informant emphasized the need to improve regional financial governance to be more transparent and accountable. With the more frequent achievement of the WTP predicate, the management of the APBD is also expected to improve, so that the benefits can be felt directly by the community.
Long-Term Development Planning (RPJPD)	The Surakarta City Government has developed a target Regional Long-Term Development Plan (RPJPD) for 2025-2045. This RPJPD will be tested publicly to receive input from the community in the Development Planning Meeting (Musrenbang), before being discussed with the DPRD.
ASN Cooperation	The achievement of Unqualified Opinion (WTP) 13 times is the result of joint work of all State Civil Apparatus (ASN) within the Surakarta City Government. This shows commitment and good cooperation in preparing financial reports.

Source of Information author's field observation data, 2024

From the interviews, it appears that the Surakarta City Government has made significant efforts in budget and financial management, and is committed to improving transparency, accountability and public participation in the development planning process. From the results of interviews with informants, there are several things related to transparency in the financial management of the Surakarta City Government:

Tabel 3. Transparency of financial management of Surakarta City Government

Indicators	Field Observation Data
Program and Budget Announcement:	PERDA and PERWALI, which are budgeting products, must be announced to the public through the media, both online and offline. This is so that all levels of society in Solo are aware of the work programs and budgets that have been passed.
Access Information through Social Media and Official Website:	Access to information about work programs, strategic plans, and performance accountability reports of the Surakarta City Government can be obtained through the official website and social media such as Instagram, Twitter, and Facebook. The Solo City Government is active in displaying several budgets, work programs, and projects that have been successfully completed.
Accountability and	The Perwali is accountable to the DPRD and the community,

Indicators	Field Observation Data
Audit:	where the main ideas, proposals, and aspirations of the community are adjusted to the budget. BPKAD prepares accounting financial reports that are examined internally by the Inspectorate and externally by the Supreme Audit Agency.
Awards and Achievements:	The Surakarta City Government has received the Unqualified Opinion (WTP) 13 times, which shows accountable and transparent financial governance. This award is a clear proof of commitment in improving the transparency and accountability of regional financial management.

Source of Information author's field observation data 2024

From the interview results, it appears that the Surakarta City Government has made efforts to ensure transparency in financial and budget management and ensure that the information can be easily accessed by the public through various media. This is in line with efforts to improve accountability and gain public trust in good governance. This award shows the integrity and transparency of the Solo City Government in managing regional finances. We hope that in the future the Solo City Government can maintain its achievements and improve financial governance so that the IPKD value can increase in 2023-2024. This award shows the integrity and transparency of the Surakarta City Government in managing regional finances. In this digitalization era, Solo City Government has succeeded in making good use of technology to improve the quality of public services and administrative transparency.

From the analysis, there are several things related to coordination in financial management and development in Surakarta City Government:

Table 4. SWOT Analysis of Coordination

Indicators	Field Observation Data
Coordination between Regional Apparatus	Coordination between various regional apparatus such as BAPPEDA, BPKAD, and BAPENDA is very important in preparing the regional revenue and expenditure budget (APBD). Without good coordination, the work program will not run smoothly.
Cooperation with Private Parties	The Surakarta City Government collaborates with private companies such as Huawei in developing technology to realize Giga City. This shows the coordination between the public and private sectors in achieving development goals.
Cooperation with Investors	The Surakarta City Government is exploring cooperation with investors for the development of various priority projects, including the revitalization of tourism areas and other infrastructure. This cooperation helps in improving accessibility and quality of services for the community.
Coordination between Government and DPRD	There is coordination between the Surakarta City Government and the DPRD in preparing the APBD and setting development priorities. This coordination is important to ensure proper budget allocation in accordance with the needs and aspirations of the community.
Coordination in Development Projects	The development of important projects such as the construction of hospitals and the revitalization of tourism areas involves coordination between various related parties, including the government, investors, and the community.

Source of Information author's field observation data 2024

From the analysis, good coordination between various related parties is a key factor in achieving development goals and effective financial management in Surakarta City Government. The synergy between the public, private and community sectors is the foundation in achieving progress and prosperity for all components of society.

From the information provided, several conclusions can be drawn regarding the management of resources in the concept of Beyond Budgeting in the Surakarta City Government:

Tabel 5. Beyond Budgeting in The Surakarta City Government

Indicators	Field Observation Data
Comprehensive Performance Measurement:	The Beyond Budgeting approach allows for more comprehensive performance measurement, focusing not only on financial aspects but also non-financial aspects. This allows evaluation of the efficiency of resource use from various perspectives.
Responsive to Change:	Surakarta City Government uses resources responsively to respond and respond to complex changes in community conditions. Resource management is based on local financial strength that is used to meet the needs and aspirations of the community.
Improving Competitiveness and Sustainability:	The resources indicator in Beyond Budgeting aims to improve the competitiveness and sustainability of the work unit. The efficiency of resource use is measured in the context of improving the competitiveness and long-term sustainability of the organization.
Motivation for Responsible Management:	The Beyond Budgeting approach motivates responsible resource management with a focus on organizational goals and values. Teams and individuals are more motivated to manage resources efficiently when they understand their impact on achieving strategic goals.
Partnerships with Investors:	The Surakarta City Government is partnering with investors in the development of strategic projects, such as the construction of the Summerland Solo water park and the Bengawan Solo Science and Technology Cultural Museum. This shows that resources do not only come from the APBD, but also from investors to advance priority projects.

Source of Information author's field observation data 2024

Thus, the concept of Beyond Budgeting provides a foundation for the Surakarta City Government to manage resources more effectively and responsibly, as well as to respond quickly to changes in the external environment and community aspirations.

- a. Resource management in Beyond Budgeting increases organizational flexibility to respond to the changing conditions of today's society by enabling the adoption of employee empowerment principles. By giving greater freedom and responsibility to individuals or teams, employees become more responsive to changes or opportunities that arise. More active and responsive team collaboration allows the organization to more quickly and effectively respond to challenges arising from the external environment and community aspirations.

- b. Beyond Budgeting views, the efficient use of resources by using a more perfect and balanced performance measurement, not only focusing on financial aspects but also on non-financial aspects. Thus, the organization can assess the efficiency of resource use from various perspectives, including meeting the needs of society, developing business in specific areas, and strengthening organizational learning. By improving the efficiency of resource use, the organization can better achieve its strategic objectives.
- c. Beyond Budgeting motivates more responsible and innovative resource management by focusing attention on organizational goals and values. By giving individuals or teams the freedom to actively participate in decision-making and resource management, Beyond Budgeting creates an environment where employees feel they have a direct impact on organizational success and feel more accountable for the results. In this context, innovation is strengthened through the promotion of collaboration and shared learning, as well as through engaging investors and other external parties to support flagship programs that strengthen community welfare and enhance regional competitiveness.

The organizational challenges faced include:

Table 6. Beyond Budgeting organizational challenges

Indicators	Field Observation Data
Changing conditions and uncertain situations:	Changes in external conditions and situations, as well as differences in the character of the community and leaders, have an impact on the services to be provided. Organizations need to have the flexibility and adaptability to deal with these changes by providing responsive and relevant services.
Implementation of bureaucratic reform and public services that still require strengthening and consistency:	Although bureaucratic and public service reforms have begun, further efforts are still needed to strengthen and be consistent in providing excellent service to the community. This requires organizations to continuously improve efficiency, transparency, and accountability in every aspect of service delivery.
Implementation of bureaucratic reform and public services that still require strengthening and consistency:	Although bureaucratic and public service reforms have begun, further efforts are still needed to strengthen and be consistent in providing excellent service to the community. This requires organizations to continuously improve efficiency, transparency, and accountability in every aspect of service delivery.

Source of Information author's field observation data 2024

Relevant organizational indicators to address this challenge include:

Table 7. Indicators of relevant organizations


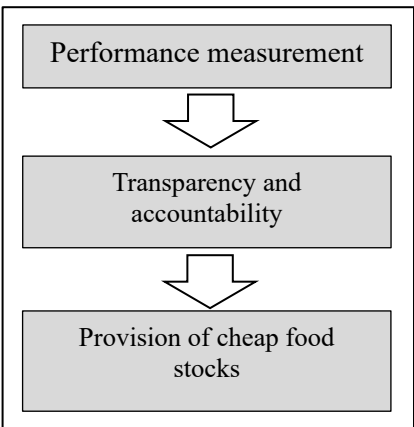
Indicators	Field Observation Data
	 <pre> graph TD A[Performance measurement] --> B[Transparency and accountability] B --> C[Provision of cheap food stocks] </pre>

Figure 1. Site Surakarta, Indonesia

Source of Information author's field observation data 2024

Libby and Lindsay (2010), most companies that budgets continue to be used for control purposes and are perceived as adding value. Despite problems with budgets, organizations adjust their use to address these problems rather than abandoning budgets altogether.

Performance measurement that is relevant to the strategic goals and mission of the city government: Focus on performance indicators that are directly related to the city's strategic goals, such as achieving targets in infrastructure development, improving the quality of public services, or increasing the level of community participation. This helps the organization to stay focused on achieving key objectives. (Melkers and Willoughby 2005) that consistent and active integration of various measures throughout the budget process is important in determining the actual budget and communication effects in local government.

Transparency and accountability in the implementation of development activities: Increasing public demand for transparency and accountability in the implementation of development activities emphasizes the importance of having an information system that can quickly accommodate the dynamics of change and provide clear information to the public. regarding the dynamics of accounting change through BBP in the public sector. It also provides evidence on IPSAS and public accounting reform in developing countries (Alsharari 2020; Osmani 2002).

Provision of cheap food stocks: With the increasing needs of the community regarding the availability of cheap food stocks, the organization needs to plan and implement programs that can improve the welfare of the community, in accordance with the vision and mission of the mayor. The sustainable development of society cannot be achieved easily it requires significant changes in our structures, attitudes, and values. Sustainable development implies changes in the capacity of individuals, companies, and countries to use the resources they are entitled to use and are encouraged to use under current legal and economic arrangements (Roseland 2000). In planning steps to overcome these challenges, organizations need to pay attention to careful planning, including landscape arrangement and infrastructure improvement, and communicate openly with all relevant parties to deal with the obstacles that arise (Dorst et al. 2022).

Table 7. Coordination in Beyond Budgeting

Coordination in Beyond Budgeting		
Beyond Budgeting	Local government	Information Description Observation
Organization	BPPKAD Surakarta	Coordination through BPKAD to prepare APBD and ensure responsiveness to the community
		Coordination with DPRD and residents through Bappeda and OPD to accommodate community interests
	SEKDA Surakarta	Inter-agency coordination to align priority programs with community aspirations.
	DPRD Surakarta	Coordination with DPRD to allocate funds for priority projects according to community needs.
Reward	BPPKAD Surakarta	Performance-based rewards for OPDs that achieve targets and improve the quality of financial reports. Non-financial rewards in the form of training and career development for employees.
Goal	Walikota Surakarta	<ul style="list-style-type: none"> a. Clearly identify and articulate the City Government's long-term goals: <ul style="list-style-type: none"> ✓ Overseeing 17 priority projects that became its vision-mission. ✓ Construction of priority projects such as PLTSA at Putri Cempa landfill. b. Mechanism for adjusting objectives and priorities in the face of changing conditions or community needs; <ul style="list-style-type: none"> ✓ The development of priority projects must continue under various conditions to achieve the shared vision and mission. ✓ Development policies are part of the mayor's vision and mission that must be completed within a certain period. c. Community participation and feedback in planning city goals. <ul style="list-style-type: none"> ✓ Guarding 17 development priorities and accommodating citizens' aspirations. ✓ Citizens proposed to maintain Vastenburg Fort and Sriwedari land to be owned by Surakarta City Government.

Source of Information author's field observation data 2024

In this chart, each category is given information from various informants relevant to its topic, including how coordination, rewards, and goals are realized in the context of Beyond Budgeting.

Table 8. City Government Long-Term Objectives

Indicators	Field Observation Data
City Government Long-Term BPPKAD	<ul style="list-style-type: none"> a. Identification and articulation of the long-term goals of the City Government; <ul style="list-style-type: none"> ✓ Long-term goals are adjusted to the policies agreed between the executive and legislative branches. ✓ Input from the community is obtained through deliberation (Musrenbang)

Indicators	Field Observation Data
	<ul style="list-style-type: none"> ✓ Policy directives from the leadership must be implemented properly ✓ City government sets long-term development planning targets (RPJPD) ✓ RPJPD is publicly tested by receiving input from the community (Musrenban) ✓ Draft Regional Regulation and discussion with DPRD <p>b. Mechanism for adjusting objectives and priorities in the face of changing conditions or community needs;</p> <ul style="list-style-type: none"> ✓ Programs are run according to schedule but pay attention to community priorities related to stunting and malnutrition ✓ Structured programs to solve community problems according to the priority scale. ✓ Budget planning is adjusted to the work program implementation schedule ✓ Continue to pay attention to aspects of prioritization in the face of changing conditions or community needs <p>c. Community participation and feedback in City Government goal planning;</p> <ul style="list-style-type: none"> ✓ Participation and feedback are obtained through programs held by the City Government.

Source of Information author's field observation data 2024

Table 9. Control: Beyond Budgeting

Indicators	Field Observation Data
Control	<ul style="list-style-type: none"> ✓ The Role of Control Beyond Budgeting in Achieving Organizational Goals ✓ Beyond Budgeting Views on the Use of Controls to Manage Organizational Performance and Results. ✓ Control Contribution in Beyond Budgeting to Improve Adaptability and Innovation ✓ Mechanisms for Adjusting Goals and Priorities in the Face of Change ✓ Resource Management and Budget Allocation ✓ Community Participation and Feedback in City Goal Planning ✓ The Role of Control in Achieving Organizational Goals ✓ Beyond Budgeting Views on the Use of Controls to Manage Organizational Performance and Results ✓ The Contribution of Control in Beyond Budgeting to Enhance Adaptability and Innovation

Source of Information author's field observation data 2024

In the context of Beyond Budgeting, control is not only related to budget oversight, but also includes performance management, organizational adaptability and innovation. Information from several informants highlighted various aspects of control in the context of Beyond Budgeting, ranging from resource management to community participation in planning city goals.

Table 10. Autonomy Beyond Budgeting

Beyond Budgeting	Local Government	Information Description Observation
Beyond Budgeting to Provide Autonomy	BPPKAD	The priority scale is IKU (Key Performance Indicators) and must be maintained by the vision and mission adjusted to IKU. Each OPD will also be given an assessment, every year. The agency that has received a score of 100 is the Transportation Agency.
	SEKDA	Budget discussions deadlock between committees delays ratification, affecting Surakarta's APBD preparation. Discord stems from TAPD-Budget Committee disparities, resorting to prior year's RAB budget.
	Mayor of Surakarta	Municipality grants units freedom in resource allocation and program implementation beyond budgeting's rigid process. Autonomy gauged by participation and responsibility levels. It addresses challenges like decision delays and innovation gaps in control.

Source of Information author's field observation data 2024

Autonomy beyond budgeting gives work units freedom without dependence on rigid budget processes. Autonomy is measured through team participation and responsibility. It can overcome decision delays and lack of innovation. There are challenges such as deadlock in budget discussions and lack of coordination. Autonomy is measured through priorities such as Key Performance Indicators (KPIs). While important, autonomy must be balanced with control. Autonomy enables faster response to change but needs to be monitored to ensure strategic focus and management efficiency.

Table 11. Form of External Factors Matrix SWOT Data

S: Strengths - O: Opportunities		
Internal Factors	Strength (S)	Weakness (W)
The Surakarta city government has a maximum service orientation to the community in the form of free KTP, KK, and population data services.	The award for the achievement of WTP 13 times also injects energy for the City Government to do better.	Success in achieving broad health service coverage, welfare, and quality for all Surakarta residents.
Make good use of technology to improve the quality of public services and administrative transparency.	The integrity and transparency of Surakarta City Government in regional financial management is very good.	Handling stunting cases in Solo.

S: Strengths - O: Opportunities		
Internal Factors	Strength (S)	Weakness (W)
The strategic innovation pursued was the construction of the Bengawan Solo science and technology culture museum by collaborating with Tahir Foundation (Dato Sri Tahir) investors.	There was an OTT case on the Joglo Elevated Rail project, Banjarsari, Surakarta.	The results of the latest survey conducted by BNN, the number of drug abuse cases in Surakarta City ranks second in Central Java Province after Semarang City. The 2023 APBD is running a deficit of approximately Rp150 billion. Refocusing in Solo City has been done 3 times due to the pandemic and due to handling stunting, etc.

Source of Information author's field observation data 2024

Discussion

In this research, Beyond Budgeting (BB) is studied as a concept that provides freedom for performance contract holders to acquire resources effectively in the face of rapid environmental changes (Stergiou, Ashraf, and Uddin 2013). With a systematic literature review, BB is considered to provide a more adaptive and responsive alternative in managing resources (O'Grady, Akroyd, and Scott 2017). The concept offers major structural changes in business leadership, planning, and control. With the adoption of BB, organizations can respond quickly to market and environmental changes, and improve the quality of services to the community (Bourmistrov and Kaarb e 2013). The SWOT analysis highlights the strengths, weaknesses, opportunities, and threats in BB implementation, with an emphasis on the autonomy aspect as the main threat that needs to be addressed (O'Brien et al. 2020).

The implication of this study is that BB has the potential to change the traditional paradigm of financial planning and control in the public sector (Becker 2014; Becker et al. 2020). By giving units or departments the freedom to manage resources, BB can increase responsiveness and innovation in public services (Basloom, Sani Mohamad, and Auzair 2022). However, the main challenge in implementing BB is how to address the potential loss of control and accountability due to greater autonomy. Therefore, a careful and planned approach is needed in implementing this concept.

Case studies in Solo City show that the implementation of BB can have a positive impact, such as promoting collaboration, innovation in resource management, and providing flexible rewards based on performance. The construction of the Bengawan Solo science and technology culture museum is a clear example of how BB encourages innovative projects that support sustainable development. However, the need for strict supervision and clear accountability remains a key concern in maintaining the integrity and effectiveness of the implementation of the BB.

In the context of this study, a comprehensive overview of the concept of BB, its interpretation, and a summary of relevant informants. This helps readers to understand the essence of BB and its application in a specific context in the city of Solo. As such, this research

makes a valuable contribution to the literature on public financial management and sustainable development, and highlights the importance of adapting to rapid and complex environmental changes.

The Management Control System (MCS) significantly influences the social framework of an organization. Beyond Budgeting empowers adaptability, efficiency, fairness, and ethical behavior. It systematically plans and controls financial aspects, aiming for performance renewal in public sector governance. Beyond Budgeting's indicators, reflected in SWOT analysis, highlight strengths like customer focus, responsibility, and transparency, while addressing weaknesses in resource allocation and reward systems. Opportunities lie in organizational agility and goal alignment, while threats include challenges to autonomy. This approach fosters a dynamic and accountable management culture conducive to sustainable development and ethical practices, aligning with international standards.

The implementation of Beyond Budgeting in Solo City motivates innovative resource management through collaborative promotion and shared learning. Utilizing land for the construction of the Bengawan Solo cultural and technological museum, in partnership with the Tahir Foundation, exemplifies this approach. Encouraging the exchange of best practices fosters resource management innovation. The museum project, with a grant of Rp400 billion to Rp600 billion, aims for completion by 2025 as a hub for research, education, and public discourse. Beyond Budgeting advocates for flexible rewards tied to long-term strategic objectives. Solo City Government plans to reward units achieving budget realization and demonstrating good performance, such as departments ensuring timely financial reporting, enhancing accountability to the Inspectorate and Supreme Audit Agency.

Beyond Budgeting advocates for flexible rewards tied to long-term strategic objectives, exemplified by Solo City Government's plan to reward units achieving budget realization and demonstrating good performance. This includes additional income for employees, such as those in departments ensuring timely financial reporting, enhancing accountability to oversight bodies. The implementation of reward programs, like financial reporting initiatives, is evident in Solo City, where community input through deliberative forums informs policy directions. Strengthening internal supervision systems and policy implementation control is crucial, alongside evaluating performance and internal controls. Collaboration between the Mayor and Deputy Mayor in continuing prioritized projects showcases effective leadership continuity. The transition from Mayor Gibran to Vice Mayor Teguh ensures the seamless continuation of the city's vision until the end of their term in September 2024. Prioritization scales, like Key Performance Indicators (KPIs), aligned with the city's vision and mission, are essential for maintaining focus. Annual assessments, such as the Transportation Department receiving a perfect score, indicate the efficacy of performance evaluation mechanisms.

The SWOT analysis of the Surakarta City Government reveals several strengths, weaknesses, opportunities, and threats that impact its performance and strategic direction. Strengths include a strong commitment to citizen service, evidenced by free services like ID cards and population data. Awards for financial governance and the extensive healthcare coverage demonstrate effective service delivery. Additionally, the utilization of technology enhances transparency and financial management integrity. However, weaknesses such as coordination challenges in projects and ongoing issues like stunting and drug abuse highlight areas for improvement. Budget deficits and pandemic-related refocusing underscore financial

and operational challenges. Opportunities lie in the city's numerous accolades, fostering digital governance, and community engagement initiatives. Projects like community-based employment schemes present avenues for poverty alleviation and governance enhancement. Collaborative governance models and public service improvements further align with societal needs. Threats encompass socioeconomic pressures like rising food prices and economic recovery hurdles amid inflation. Leadership transitions and media misrepresentation pose risks to governance stability and public perception. Budgetary constraints and bureaucratic reform complexities add to the challenges in maintaining service quality and responsiveness amidst dynamic societal changes. In conclusion, addressing these SWOT factors is crucial for the Surakarta City Government to navigate its evolving landscape effectively, ensuring sustainable development and citizen welfare.

The analysis of internal and external factors (IFAS and EFAS) as well as the SWOT matrix is a crucial step in identifying the key factors that affect the performance of the Surakarta City Government. IFAS and EFAS help in formulating internal strengths and weaknesses as well as external opportunities and threats faced by the City Government, while the SWOT matrix compiles them in a broader strategic context.

From the results of the SWOT matrix analysis, several alternative strategies that can be considered for the renewal of the performance of the Surakarta City Government include: Efforts to improve the performance of the Surakarta City Government can be carried out through several strategies. First, strengthening internal management can help in improving coordination between work units and handling critical cases such as stunting and drug abuse, which in turn increases operational efficiency and effectiveness. Second, improving public services by adopting technology, including the development of mobile applications, can improve transparency, efficiency, and quality of services to the public. Furthermore, collaboration with the private sector and NGOs can expand resources and support innovative development projects, while the development of community welfare improvement programs aims to alleviate poverty and improve the quality of life. Improving coordination between agencies and improving information systems is also important to improve the responsiveness and quality of policies and public services.

These strategies are expected to help the Surakarta City Government in improving its performance and responsiveness to the needs and demands of the community, as well as overcoming challenges faced both from inside and outside the organization. By integrating aspects of strengths, weaknesses, opportunities, and threats in the formulation of strategies, the City Government can be more effective in achieving development goals and quality public services.

The research findings present a detailed SWOT analysis that assesses the strengths, weaknesses, opportunities, and threats faced by the Surakarta City Government as follows: In terms of strengths, the commitment to serve the community is seen through various initiatives and achievements. As a form of unwavering commitment to the welfare of the community, we provide free KTP, KK, and population data services. His dedication in serving the community is evidenced by his proud achievement of obtaining the Unqualified Opinion (WTP) award 13 times, thus inspiring him to continue pursuing excellence in regional financial management. In addition to our financial achievements, we are proud of our success in delivering comprehensive and high-quality healthcare services, with a strong emphasis on the well-being

of the entire population. By efficiently utilizing technology, we have improved service quality and administrative transparency, ensuring our operations remain accountable and accessible. In addition, we uphold integrity and transparency in all our financial operations, prioritizing responsible resource management to better serve our communities. This commitment includes providing electricity, meeting essential needs, and developing tourism by showcasing the city's rich cultural heritage.

Despite its strengths, Surakarta City Government also faces several weaknesses that require attention and corrective action. The weaknesses of Surakarta City Government include being involved in the Over the Top (OTT) case related to the Joglo Elevated Rail project in Banjarsari, Surakarta. In addition, ongoing efforts are needed to address the stunting problem in Solo, which reflects that this is a very important area for improvement. In addition, there has been an increase in drug abuse cases, ranking second in Central Java Province, requiring comprehensive intervention and prevention strategies. The deficit in the 2023 Regional Budget (APBD) of approximately IDR 150 billion poses significant fiscal challenges that require careful management and planning. In addition, the city government also faces challenges from pandemic-related disruptions and stunting initiatives, highlighting the need for adaptability and resilience in policy making and implementation. Media coverage of the performance of local leaders may be inaccurate, leading to public misperceptions and emphasizing the importance of transparent communication and accountability.

In addition to overcoming weaknesses, the Surakarta City Government is faced with several opportunities to further improve its governance and services. Opportunities for Surakarta City Government include achieving the 13th Unqualified Opinion (WTP) in the FY 2022 Local Government Financial Report (LKPD) which signifies commendable standards of financial management and transparency. In addition, recognition with the Digital Government Award for the SPBE Index Achievement Category underscores the city's progress in embracing digitalization and innovation in public service delivery. In addition, the strengthening of monitoring through the Surakarta City Prevention Monitoring Center (MCP) that oversees the implementation of the APBD offers opportunities to improve accountability and efficiency in resource allocation. The city can also advance agile and collaborative governance and public services through cooperation and diversity, thereby promoting greater inclusiveness and responsiveness to community needs. In addition, the implementation of community aspiration and poverty alleviation projects demonstrates a commitment to grassroots engagement and social welfare improvement. Coordination in the formulation of local policies for governance and community welfare further strengthens the city's capacity to address emerging challenges and seize opportunities for sustainable development and inclusive growth. Despite these opportunities, Surakarta City Government also faces several challenges or threats that require proactive management and strategic planning. The challenges faced by Surakarta City Government include rising food costs due to climate change, disrupted harvest schedules, and worsening economic pressures. In addition, potential changes in government systems and policies during the transition of regional heads may create uncertainty and hamper the continuity of government processes and decision-making. In addition, the challenges of economic recovery amid inflation in Solo present major obstacles to sustainable development and prosperity. Priority allocation considerations focused on stunting initiatives underscore the importance of balancing competing needs with limited resources. In addition, delays in APBD

adoption during the recess period necessitated reliance on the previous year's budget, potentially hampering the city government's ability to address evolving priorities and emerging issues. The ongoing need for bureaucratic reform and public service improvement to enhance community service delivery highlights the importance of modernization and efficiency in government structures and processes. In addition, misrepresentations in the media can significantly affect people's perceptions of the performance of local leaders, posing challenges to effective communication and trust-building. Finally, evolving societal dynamics require the adaptability of information systems to efficiently meet changing service demands, necessitating continued investment in technology infrastructure and capacity building initiatives. An in-depth study of the strengths, weaknesses, opportunities and threats relevant to Surakarta City Government is essential to holistically understand its position in society. This holistic analysis forms the basis for developing future strategies and operational blueprints. The first step in this analytical journey is to assess the internal and external factors affecting Surakarta City Government through the IFAS (Internal Strategic Factor Analysis Summary) and EFAS (External Strategic Factor Analysis Summary) matrices.

Subsequently, the findings from the evaluation were combined into a SWOT diagram, providing a comprehensive picture of the status of the city government. This holistic perspective includes an internal strategic factor matrix (IFAS) and an external strategic factor matrix (EFAS). Once the internal and external strategic factors have been identified, IFAS and EFAS tables are created to describe the internal strategic factors in terms of strengths and weaknesses. The next stage involves formulating alternative strategies, which are essential for formulating performance improvement plans using insights from the SWOT matrix. These alternative strategies emerge from the combination of internal and external factors that influence the activities of the Surakarta City Government, thereby facilitating the improvement of its operational efficiency. The next segment outlines the various alternative strategies that can be adopted by Surakarta City Government to improve its performance. Rooted in the SWOT matrix analysis covering internal aspects (strengths and weaknesses) and external aspects (opportunities and threats), these strategies aim to restore the operational effectiveness of the Surakarta City Government.

Conclusion

In this study, we reveal that the application of the Beyond Budgeting method has great potential to improve the performance of the Surakarta City Government. Our findings show that this method can simplify operations, increase transparency, and support the achievement of sustainable development goals. As such, we recommend that local governments seriously consider adopting this innovative approach to improve efficiency and accountability in public service delivery.

Reference

- Agunan, P. Samosir. 2024. "Management of Waste Treatment as an Alternative Energy Source and Its Fiscal Support Agunan,." *Information Management and Business Review* 11(1):1–12.
- Aksom, Herman. 2015. "Infused with Value ? Trajectories , Discourses and Institutional

- Constructions in Beyond Budgeting Diffusion.” X(2014):1–27.
- Alsharari, Nizar Mohammad. 2020. “Accounting Changes and beyond Budgeting Principles (BBP) in the Public Sector: Institutional Isomorphism.” *International Journal of Public Sector Management* 33(2–3):165–89. <https://doi.org/10.1108/IJPSM-10-2018-0217>
- Anjarwi, Astri Warih, Made Sudarma, Zaki Baridwan, and Syaiful Iqbal. 2024. “Impact of Audit Committee Expertise, Diligence, and Gender on Corporate Tax Aggressiveness in The Era of The Covid-19 Pandemic.” *Migration Letters* 21(2):1034–44.
- Arnold, Markus, and Martin Artz. 2019. “The Use of a Single Budget or Separate Budgets for Planning and Performance Evaluation.” *Accounting, Organizations and Society* 73:50–67. <https://doi.org/10.1016/j.aos.2018.06.001>
- Ax, Christian, and Elin Ax. 2022. “When the Supply Side of a Management Accounting Innovation Fails—the Case of beyond Budgeting in Sweden.” *Accounting and Business Research* 52(4):443–78. <https://doi.org/10.1080/00014788.2021.1935685>
- Basloom, Rami Salmeen, Muslim Har Sani Mohamad, and Sofiah Md Auzair. 2022. “Applicability of Public Sector Reform Initiatives of the Yemeni Government from the Integrated TOE-DOI Framework.” *International Journal of Innovation Studies* 6(4):286–302. doi: <https://doi.org/10.1016/j.ijis.2022.08.005>
- Becker, Sebastian D. 2014. “When Organisations Deinstitutionalise Control Practices: A Multiple-Case Study of Budget Abandonment.” *European Accounting Review* 23(4):593–623. <https://doi.org/10.1080/09638180.2014.899918>
- Becker, Sebastian D., Martin Messner, and Utz Schäffer. 2020. “The Interplay of Core and Peripheral Actors in the Trajectory of an Accounting Innovation: Insights from Beyond Budgeting*.” *Contemporary Accounting Research* 37(4):2224–56. doi: <https://doi.org/10.1111/1911-3846.12593>
- Bisogno, Marco, and Beatriz Cuadrado-Ballesteros. 2022. “Budget Transparency and Governance Quality: A Cross-Country Analysis.” *Public Management Review* 24(10):1610–31. <https://doi.org/10.1080/14719037.2021.1916064>
- Bourmistrov, Anatoli, and Katarina Kaarbøe. 2013. “From Comfort to Stretch Zones: A Field Study of Two Multinational Companies Applying ‘beyond Budgeting’ Ideas.” *Management Accounting Research* 24(3):196–211. <https://doi.org/10.1016/j.mar.2013.04.001>
- Cabannes, Yves, Barbara Lipietz, and Prof Yves Cabannes. 2017. “Revisiting the Democratic Promise of Participatory Budgeting in Light of Competing Political , Good Governance and Technocratic Logics.” 30(1):67–84. <https://doi.org/10.1177/0956247817746279>
- Dorst, Hade, Alexander van der Jagt, Helen Toxopeus, Laura Tozer, Rob Raven, and Hens Runhaar. 2022. “What’s behind the Barriers? Uncovering Structural Conditions Working against Urban Nature-Based Solutions.” *Landscape and Urban Planning* 220:104335. <https://doi.org/10.1016/j.landurbplan.2021.104335>
- Duan, Wenxuan, Hezun Li, Jian Sun, and Guang Yang. 2022. “Standardization of the Strategy Translation Process, Procedural Fairness in Budgeting and Firm Performance.” *China Journal of Accounting Research* 15(3):100254. doi: <https://doi.org/10.1016/j.cjar.2022.100254>

- Ezpinoza Juanillo, Norma Cecilia, and Alexandra Rupa Huayllapuma. 2018. "A Literature-Based Review on Potentials and Constraints in the Implementation of the Sustainable Development Goals." 1–26.
- Fatem, Sepus M., San A. Awang, Satyawan Pudyatmoko, Muhammad A. K. Sahide, Andita A. Pratama, and Ahmad Maryudi. 2018. "Camouflaging Economic Development Agendas with Forest Conservation Narratives: A Strategy of Lower Governments for Gaining Authority in the Re-Centralising Indonesia." *Land Use Policy* 78:699–710. doi: <https://doi.org/10.1016/j.landusepol.2018.07.018>
- Firdausy, Carunia Mulya. 2018. "Potential Financial Instruments toward Sustainable Urban Infrastructural Development in Indonesia." *International Journal of Critical Infrastructures* 14(4):295–310. <https://doi.org/10.1504/IJCIS.2018.095615>
- Gill, Carol, William Gardner, Johannes Claeys, and Kathleen Vangronsvelt. 2018. "Using Theory on Authentic Leadership to Build a Strong Human Resource Management System." *Human Resource Management Review* 28(3):304–18. doi: <https://doi.org/10.1016/j.hrmr.2018.02.006>
- Goryakin, Yevgeny, Paul Revill, and Mirelman. 2020. "Public Financial Management and Health Service Delivery: A Literature Review." *Global Health Economics: Shaping Health Policy In Low- And Middle-Income Countries* 191–215. https://doi.org/10.1142/9789813272378_0007
- Grady, Winnie O., and Chris Akroyd. 2016. "The MCS Package in a Non-Budgeting Organisation : A Case Study of Mainfreight Qualitative Research in Accounting & Management." 1–45.
- Grillos, Tara. 2017. "Participatory Budgeting and the Poor: Tracing Bias in a Multi-Staged Process in Solo, Indonesia." *World Development* 96:343–58. doi: <https://doi.org/10.1016/j.worlddev.2017.03.019>
- Grossi, Giuseppe, and Daniela Argento. 2022. "The Fate of Accounting for Public Governance Development." *Accounting, Auditing & Accountability Journal* 35(9):272–303. <https://doi.org/10.1108/AAAJ-11-2020-5001>
- Hopper, Trevor, and Binh Bui. 2016. "Has Management Accounting Research Been Critical?" *Management Accounting Research* 31:10–30. doi: <https://doi.org/10.1016/j.mar.2015.08.001>
- Jayasinghe, Kelum. 2016. "Multiple Rationalities Of Participatory Budgeting." *Evidence from Indonesia* 1–23.
- Jreisat, Jamil. 2012. *Globalism and Comparative Public Administration*.
- Kuai, Peng, Song Yang, Aiping Tao, Shu'an Zhang, and Zafar D. Khan. 2019. "Environmental Effects of Chinese-Style Fiscal Decentralization and the Sustainability Implications." *Journal of Cleaner Production* 239:118089. doi: <https://doi.org/10.1016/j.jclepro.2019.118089>
- Kuruppu. 2018. "Exploring Elitisation of Participatory Budgeting in a Post-Soviet Democracy: Evidence from a Ukrainian Municipality." *Journal of Accounting in Emerging Economies*,.
- Libby, Theresa, and R. Murray Lindsay. 2010. "Beyond Budgeting or Budgeting Reconsidered? A Survey of North-American Budgeting Practice." *Management Accounting Research* 21(1):56–75. <https://doi.org/10.1016/j.mar.2009.10.003>

- Melkers, Julia, and Katherine Willoughby. 2005. "Models of Performance-Measurement Use in Local Governments : Understanding Budgeting , Communication , and Lasting Effects." *Public Administration Review*.
- Nerantzidis, Michail, Michail Pazarskis, George Drogalas, and Stergios Galanis. 2022. "Internal Auditing in the Public Sector: A Systematic Literature Review and Future Research Agenda." *Journal of Public Budgeting, Accounting & Financial Management* 34(2):189–209. <https://doi.org/10.1108/JPBAFM-02-2020-0015>
- Nguyen, Dai Huu, and Christine Weigel. 2018. "Beyond Budgeting : Review and Research Agenda." *Journal of Accounting & Organizational Change* 1–41.
- Nguyen, Dai Huu, Christine Weigel, and Martin R. W. Hiebl. 2018. "Beyond Budgeting: Review and Research Agenda." *Journal of Accounting & Organizational Change* 14(3):314–37. <https://doi.org/10.1108/JAOC-03-2017-0028>
- O'Brien, Wesley, Manolis Adamakis, Niamh O' Brien, Marcos Onofre, João Martins, Aspasia Dania, Kyriaki Makopoulou, Frank Herold, Kwok Ng, and João Costa. 2020. "Implications for European Physical Education Teacher Education during the COVID-19 Pandemic: A Cross-Institutional SWOT Analysis." *European Journal of Teacher Education* 43(4):503–22. <https://doi.org/10.1080/02619768.2020.1823963>
- O'Grady, Winnie, Chris Akroyd, and Inara Scott. 2017. "Beyond Budgeting: Distinguishing Modes of Adaptive Performance Management." Pp. 33–53 in *Advances in Management Accounting*. Vol. 29, *Advances in Management Accounting*. Emerald Publishing Limited.
- Obermayr, Christian. 2017. *Sustainable City Management*.
- Osmani, Siddiq R. 2002. "Expanding Voice and Accountability through the Budgetary Process." *Journal of Human Development* 3(2):231–50. <https://doi.org/10.1080/14649880220147329>
- Otley, David. 2016. "The Contingency Theory of Management Accounting and Control: 1980–2014." *Management Accounting Research* 31:45–62. doi: <https://doi.org/10.1016/j.mar.2016.02.001>
- Panday, Pranab Kumar, and Shuvra Chowdhury. 2020. "Responsiveness of Local Government Officials : Insights and Lessons from Participatory Planning and Budgeting." *Asia Pacific Journal of Public Administration* 00(00):1–20. <https://doi.org/10.1080/23276665.2020.1742753>
- Piatti-Fünfkirchen, Moritz, and Pia Schneider. 2018. "From Stumbling Block to Enabler: The Role of Public Financial Management in Health Service Delivery in Tanzania and Zambia." *Health Systems and Reform* 4(4):336–45. <https://doi.org/10.1080/23288604.2018.1513266>
- Prabowo. 2017. "Reforms In Public Sector Accounting And Budgeting In Indonesia (2003-2015): Confusions In Implementation Tri Jatmiko Wahyu Prabowo, Philomena Leung, and James Guthrie*." *Of Public Budgeting, Accounting & Financial Management*, 29(1):104–37.
- Purwani, Ofita, Ogif Ratunar Rahmatulloh, and Paramita Rahayu. 2022. "Invented Traditions in Surakarta after Decentralisation." *Cities* 131:103985. doi: <https://doi.org/10.1016/j.cities.2022.103985>
- Purwanti, Silviana. 2022. *Relationship between The Usage of Social Media and Society*.

- Roitman, Sonia. 2022. Routledge Handbook.
- Roseland, Mark. 2000. "Sustainable Community Development: Integrating Environmental, Economic, and Social Objectives." *Progress in Planning* 54(2):73–132. doi: [https://doi.org/10.1016/S0305-9006\(00\)00003-9](https://doi.org/10.1016/S0305-9006(00)00003-9)
- Salim, Wilmar, and Martin Drenth. 2020. "Local Governance and Access to Urban Services: Political and Social Inclusion in Indonesia BT - Governance for Urban Services: Access, Participation, Accountability, and Transparency." Pp. 153–83 in, edited by S. Cheema. Singapore: Springer Singapore.
- Schmitz, Sven Olaf. 2020. "Theory Y Based MCS Impact on Trust and Behavior BT - The Future of Management Control Is Fair: A New Perspective on Beyond Budgeting as Promoter of Trust and Ethical Behavior." Pp. 79–155 in, edited by S. O. Schmitz. Wiesbaden: Springer Fachmedien Wiesbaden.
- Stergiou, Konstantinos, Junaid Ashraf, and Shahzad Uddin. 2013. "The Role of Structure and Agency in Management Accounting Control Change of a Family Owned Firm: A Greek Case Study." *Critical Perspectives on Accounting* 24(1):62–73. doi: <https://doi.org/10.1016/j.cpa.2012.09.007>
- Storkersen, Kristine, and Thorvaldsen. 2020. "How Deregulation Can Become Overregulation: An Empirical Study into the Growth of Internal Bureaucracy When Governments Take a Step Back." *Safety Science* 128:104772. doi: <https://doi.org/10.1016/j.ssci.2020.104772>
- Supriyono, Djoko Suhardjanto, Nur Khabib, Indrian Supheni, Wulan Suci Rachmadani, Warsina, Rizky Windar Amelia, and Kusumaningdiah Retno Setiorini. 2023. "Financial Accountability of Wayang Kulit Performances in Surakarta-Yogyakarta, Indonesia." *Migration Letters* 20:754–64.
- Törnquist, Olle, Luky Djani, Surya Tjandra, and Osmar Tanjung. 2022. "Stalelated Populism and the Case for Citizenship-Driven Social Democracy BT - The Politics of Citizenship in Indonesia." Pp. 89–114 in, edited by E. Hiariej and K. Stokke. Singapore: Springer Nature Singapore.
- Ventika, Elva Vonny, and Eni Setyowati. 2021. *Analysis and Measurement of the Impact of Export Value , Import Value , Exchange Rate , 1996 – 2021*. Atlantis Press International BV.
- Wampler, Brian, and Michael Touchton. 2022. "Chapter 3: Governance in Translation: Participatory Budgeting across the Developing World." Pp. 59–75 in. Cheltenham, UK: Edward Elgar Publishing.
- Wisambodhi, Prathito Andy. 2021. "Pushcarts to Platforms: Measuring Food Delivery Apps' Effect on Street Vendors' Location Preferences in the Global South. Case Study: Surakarta, Indonesia."
- Zamili, Moh. 2021. "The Education Process Viewed from the Standard-Based Education Paradigm in Public Schools: A Case from Central Java, Indonesia." *Management and Entrepreneurship: Trends of Development* 1(15):127–39. <https://doi.org/10.26661/2522-1566/2021-1/15-09>