

# THE INFLUENCE OF PERFORMANCE-BASED BUDGETING PROCEDURES, EMOTIONAL INTELLIGENCE, AND INTERNAL CONTROL SYSTEM ON THE EFFECTIVENESS OF THE SUPERVISORY FUNCTION OF LEGISLATIVE MEMBERS IN DPRD OF GORONTALO CITY

**Ramdan Datau, Asna Aneta, Rauf A. Hatu**

*Universitas Negeri Gorontalo*

[ramdan.datau@gmail.com](mailto:ramdan.datau@gmail.com)

## ABSTRACT

In this research, we analyzed the influence, either partial or simultaneous, of performance-based budgeting procedures, emotional intelligence, and internal control system on the effectiveness of the supervisory function of legislative members in the DPRD of Gorontalo City. This research used a quantitative approach. The research method was ex post facto. The research design was causality. The data analysis technique used was double regression. Findings indicate that (1) Performance-based budgeting procedures had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) of Gorontalo City at a coefficient of determination of 44.50%, (2) Emotional intelligence had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) of Gorontalo City at a coefficient of determination of 21.20%, (3) Internal control system had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) of Gorontalo City at a coefficient of determination of 25.00%, and (4) Performance-based budgeting procedures, emotional intelligence, and internal control system simultaneously had a significant impact on the effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) of Gorontalo City at a coefficient of determination of 90.70%. The rest, which was 9.30%, was elucidated by other variables unexplained in this research, e.g., bureaucratic structure, cooperative networking, political interest, work competency, and work environment within supervision.

**Keywords:** *DPRD, Supervision, Performance-based Budgeting, Emotional Intelligence, Internal Control System*

## INTRODUCTION

Measuring both success and failure made by the government institutions, including the Regional People's Representative Council (DPRD) of Gorontalo is difficult to be objectively carried out. However, the measurement is still possible by measuring all institutional activities of the institutions, including the supervisory function which is implemented in accordance with public aspirations.

DPRD of Gorontalo City, in relation to the implementation of supervisory functions, is still confronting challenges, e.g., no fixed supervisory schedule, minimum coordination between committee members, and low knowledge levels in DPRD members who then perceive supervision as a mere formality or work visit without any significance generated. Several factors which influence DPRD in doing its supervisory tasks are performance-based budgeting procedures, emotional intelligence, and internal control system. According to Bastian (2009:52), performance-based budgeting constituted the budgeting carried out by an institution

to manifest a good task implementation and performance achievement (supervisory effectiveness). Evidence suggests that the budget set by DPRD for supervisory activities has been adequate, but the budget disparity is still inevitable and hence some adjustments are called for to eliminate bad impacts on supervisory processes.

The second factor is the emotional intelligence of legislative members. Low emotional intelligence was essential proof of low-quality human resources in Indonesia (Mangkunegara, 2013). It is manifested in the form of the ability to know the true self-state, apprehend others' feelings, behave in a good manner, and show empathy to others or work partners in the work environment. Goleman (2000), in his research on emotional intelligence, consistently argued that the most considered factors in success were empathy, self-discipline, and initiative, which were called emotional intelligence. Also, success was supported by 15% of formal education and 85% of mentality and personality of individuals (Mangkunegara, 2010).

The last factor is an internal control system. Widyawati (2015:3) clarified that the success of the government organization was best measured using a performance perspective and financial management perspective. Simangunson (2014) added that the effectiveness of an internal control system would elevate the performances of public institutions in doing their tasks and responsibilities. DPRD is then playing a crucial role here, which is supervision. However, the internal control system in the DPRD of Gorontalo City is still poorly applied because of the different vision and mission set by political parties engaged and different regional development schemes.

Accordingly, we are interested in conducting research on *“The Influence of Performance-based Budgeting Procedures, Emotional Intelligence, and Internal Control System on the Effectiveness of the Supervisory Function of Legislative Members in DPRD of Gorontalo City”*.

## RESEARCH METHODOLOGY

The research location was in DPRD of Gorontalo City. The research was conducted in March-November 2020. The data analysis technique employed was double linear regression.

## RESEARCH FINDINGS

### A. Descriptive Analysis of Research Variables

Table 1 indicates the result of the descriptive analysis of each research variable.

**Table 1: The Result of Descriptive Analysis of Each Research Variable**

Research Variable	Number of Items	Theoretical Score		Empirical Data Score		Mean	Std. Deviation	Score	Criteria
		Min.	Max.	Min.	Max.				
Performance-based budgeting procedure	15	15	75	39.00	75.00	59.64	8.56	79.52%	Fairly good
Emotional intelligence	15	15	75	35.00	75.00	54.96	11.09	73.28%	Fairly good
Internal control system	15	15	75	44.00	75.00	58.88	9.44	78.51%	Fairly good

Effectiveness of the supervisory function of legislative members	15	15	75	45.00	75.00	60.12	8.22	80.16%	Effective
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Source: Data processed using Excel, 2020

Table 4.5 can be interpreted as follows.

**1. The Performance-based Budgeting Procedure Variable**

The achievement score percentage of the performance-based budgeting procedure variable was 79.52%, and thus considered “fairly good”.

**2. The Emotional Intelligence Variable**

The achievement score percentage of the emotional intelligence variable was 73.28%, and thus considered “fairly good”.

**3. The Internal Control System Variable**

The achievement score percentage of the internal control system variable was 78.51%, and thus considered “fairly good”.

**4. The Effectiveness of the Supervisory Function of Legislative Member Variable**

The achievement score percentage of the effectiveness of the supervisory function of legislative members variable was 80.16%, and thus considered “good”.

**B. Double Regression Analysis**

**1. Partial Test (t-test)**

The result of the analysis using the SPSS program is presented in Table 2.

**Table 2: The Result of Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.487	2.907		.512	.614
	Performance-based budgeting procedure	.476	.135	.484	3.521	.002
	Emotional intelligence	.239	.104	.251	2.287	.033
	Internal control system	.262	.120	.284	2.187	.040

Source: Data processed using SPSS 21, 2020

The double linear regression equation model was:

$$\hat{Y} = 1.487 + 0.476X_1 + 0.239X_2 + 0.262X_3 + \epsilon$$

Referring to the regression equation model, we made some interpretations as follows:

**1) The Interpretation of Constanta**

The Constanta of 1.487 constituted a fixed value of the effectiveness of the supervisory function of legislative members variable in the Regional People’s Representative Council (DPRD) of Gorontalo City if the impact of performance-based budgeting procedures, emotional intelligence, and internal control system were excluded.

**2) The Interpretation of Coefficient Value and the Result of the Partial Test of Performance-based Budgeting Procedure Variable**

The significance value of performance-based budgeting procedures was smaller than the probability value of 0.05 (0.002 < 0.05), indicating that performance-based budgeting

procedures had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City.

### 3) The Interpretation of Coefficient Value and the Result of the Partial Test of Emotional Intelligence Variable

The significance value of emotional intelligence was smaller than the probability value of 0.05 ( $0.033 < 0.05$ ), indicating that emotional intelligence had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City.

### 4) The Interpretation of Coefficient Value and the Result of the Partial Test of Internal Control System Variable

The significance value of the internal control system was smaller than the probability value of 0.05 ( $0.040 < 0.05$ ), indicating that the internal control system had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City.

## 2. Simultaneous Test (F-test)

The result of the simultaneous test using the SPSS 21 program is presented in Table 3.

**Table 3: The Result of Simultaneous Test**

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2376.113	3	792.038	68.649	.000 <sup>b</sup>
	Residual	242.289	21	11.538		
	Total	2618.402	24			

Source: Data processed using SPSS 21, 2020

The probability value was smaller than the alpha value of 0.05. Therefore, performance-based budgeting procedures, emotional intelligence, and internal control system simultaneously had a significant impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City.

## 3. The Coefficient of Determination Test

Table 4 shows the coefficient of determination ( $R^2$ ).

**Table 4: Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.953 <sup>a</sup>	.907	.894	3.39670

Source: Data processed using SPSS 21, 2020

The coefficient of determination ( $R^2$ ) was 0.907. Accordingly, the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City could be elucidated by performance-based budgeting procedures, emotional intelligence, and internal control system by 90.70%; whereas the rest, which was 9.30%, was elucidated by other variables unexplained in this research, e.g., bureaucratic structure, cooperative networking, political interest, work competency, and work environment within supervision.

Table 5 indicates the result of the coefficient of the partial determination test.

**Table 5: Coefficient of Partial Determination**

Model	Standardized Coefficients	Correlation	Determination	
			Value	%
Performance-based budgeting procedures	0.484	0.921	0.445	44.50%
Emotional intelligence	0.251	0.841	0.212	21.20%
Internal control system	0.284	0.882	0.250	25.00%
Coefficient of Simultaneous Determination			0.907	90.70%

Source: Data processed using SPSS 21, 2020

## DISCUSSION

### 1. The Influence of Performance-based Budgeting Procedures on the Effectiveness of the Supervisory Function of Legislative Members

According to the result of the descriptive test, the percentage of the achievement score of the performance-based budgeting procedures was 79.52%, which was in a “fairly good” category. This indicated that the budgeting target as the measure of the performance of the Regional People’s Representative Council (DPRD) of Gorontalo City should be adjusted to more effective supervisory activities. Accurate budgeting would breed proper adjustability and hence avert budget disparity which decreased the efficiency of activities, tasks, and functions of legislative members. To run a function of a body, we entailed properly adjusted budget which was more representative. As such, in creating a better supervisory performance, the parties concerned should participate in budgeting and considered previous achievements to which they could refer to arrange further actions.

Meanwhile, based on the double regression analysis, the significance value of the  $t_{\text{count}}$  of the performance-based budgeting procedure variable was 0.002. As the significance value was smaller than the probability value, which was 0.05 ( $0.002 < 0.05$ ),  $H_{a1}$  was accepted. In other words, performance-based budgeting procedures had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) of Gorontalo City. The better the performance-based budgeting procedures, the more effective the legislative member supervision in the Regional People’s Representative Council (DPRD) of Gorontalo City.

It was aligned with Darman (2006) that this principal and agent relationship laid on the economic, decision, sociological, and organization theories. The principal-agent relationship analyzed a contractual structure between two or more individuals, groups, or organizations. One of the parties would make a contract, either implicit or explicit, with other parties, by an expectation that an agent would act or do a task as expected by the principal. Therefore, performance-based APBD planning would be easily optimized by the local government under a motivation that they were an agent who should perform tasks well in several ways, one of which was as mandated in the performance-based APBD planning stage and under encouragement regarding leadership style, administrative system refinement, human resources, clear appreciation, and strict sanction. Here, we could identify a good performance output based on APBD achievements which could meet our expectations (no disparity).

The finding was in line with Santrinita, Herman, and Agus (2015), that performance-based APBD planning would bring about a good impact on an institution in relation to the task and function accomplishment of employees. Performance-based budgeting constituted an

approach to a budgeting system which pay attention to the connection between funding and performance expected as well as the efficiency of performance achievement. The output would be regarded as a performance target of each work unit. Meanwhile, how to achieve the output was integrated into the program planned and funds allocated for each of the achievement levels. The program was defined as a policy instrument which contained one or more activities undertaken by the government institutions or organizations to achieve targets and goals and earn budget allocated for communal activities coordinated by the institutions or organizations.

## **2. The Influence of Emotional Intelligence on the Effectiveness of the supervisory function of legislative members**

The descriptive analysis attested that overall, the percentage of the achievement score of the emotional intelligence variable was 73.28%, which indicated a “fairly good” category. The percentage indicated that the members of the Regional People’s Representative Council (DPRD) of Gorontalo City should optimize their emotional intelligence levels. Therefore, reinforcement should be given to enhance their commitment to work, especially in regard to supervising various executive activities in Gorontalo City. Additionally, the capacity building, specifically in terms of emotional intelligence, should be conferred to the organization and human resources (legislative members), escalating loyal work manners, commitment to public interests, and work attitudes as mandated.

According to the double regression analysis, the significance value of the  $t_{\text{-count}}$  of the emotional intelligence variable was 0.033. The significance value was thus smaller than the probability value of 0.05 ( $0.033 < 0.05$ ), implying that  $H_{a2}$  was accepted. Accordingly, emotional intelligence had a significant positive impact on the effectiveness of the supervisory function of legislative members in the Regional People’s Representative Council (DPRD) in Gorontalo City. The higher the emotional intelligence (work commitment) level of legislative members, the more effective the supervision of legislative members in the Regional People’s Representative Council (DPRD) in Gorontalo City.

It was in line with Suprianto (2012:2), that emotional intelligence was the ability to effectively feel and understand emotional sensitivity and application as the source of energy, information, connection, and human influence. With the ability, employees could identify what potencies they had, carry out self-motivation and self-control, face frustrating situations, control temporary emotions and indulgence, show empathy, and work together with others. The intelligence thus supported them to demonstrate good performances.

## **3. The Influence of Internal Control System on the Effectiveness of the Supervisory Function of Legislative Members**

The percentage of the achievement score of the internal control system variable was 78.51%, indicating a “fairly good” category. It indicated that the internal control system built in the Regional People’s Representative Council (DPRD) in Gorontalo City had been in accordance with the SOPs regulated in tasks and responsibilities of legislative members. The “fairly good” internal control system should be optimized to improve the output of the effectiveness of supervision conducted within good governance in Gorontalo City.

The significance value of the  $t_{\text{-count}}$  of the internal control system variable was 0.040. The significance value was smaller than the probability value, which was 0.05 ( $0.040 < 0.05$ ), then  $H_3$  was accepted. As such, the internal control system had a significant positive impact on the

effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City. The more adjusted the internal control system, the more effective the supervisory function of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City within good governance in Gorontalo City.

It was in line with Mulyadi (2008:180) regarding "a process run by the board of Commissioners, management, and other personnel." Internal control was crucial to monitor services delivered by the government and examine whether the services had followed the standards stipulated. Also, it constituted one of the means used by the government institution to hinder maladministration acts. The better the internal control, the fewer the complaints filed by service users (the community). This indicated that services provided by the government institution had satisfied the community.

#### **4. The Influence of Performance-based Budgeting Procedures, Emotional Intelligence, and Internal Control System on the Effectiveness of the Supervisory Function of Legislative Members**

The percentage of the achievement score of the effectiveness of the supervisory function of legislative members was 80.16%, which was in a "good" category. It indicated that the supervision of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City had been in accordance with the SOPs for supervision. The supervision for the implementation of governmental activities was considered good but that for planning governmental activities, e.g., supervision followups, was poor. There were no further concrete acts, such as regulation planning or making. Therefore, the members of the Regional People's Representative Council (DPRD) in Gorontalo City should be more effective and efficient in conducting their tasks and responsibilities, particularly regarding supervisory processes. They should consider what further acts needed to be taken and hence giving a good performance standard for all members in doing their functions and responsibilities.

Based on the double regression analysis, performance-based budgeting procedures, emotional intelligence, and internal control system simultaneously had a significant impact on the effectiveness of the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City. The coefficient of determination or R-squared was 0.907. The figure indicated that the effectiveness of the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City could be explained by performance-based budgeting procedures, emotional intelligence, and internal control system by 82.90%, whereas the rest, which was 9.30%, was elucidated by other variables, e.g., bureaucratic structure, cooperative networking, political interest, work competency, and work environment within supervision.

It was in line with Harahap (2016:14), that supervision was all systems, techniques, and ways which might be used by an employer to ensure that all organizational activities performed had efficiency and were oriented to achieve all organizational objectives. Sopanah and Wahyudi (2007) added that when running tasks and functions as people's representatives in the parliament, council members should maintain both capacity and capability required to make quality policies. Policies made by council members were greatly affected by their basic

knowledge with respect to policies and political expertise. The supervision of DPRD functioned to develop a region.

## **CONCLUSIONS**

Referring to the research findings and discussion, we drew the following conclusions.

1. Performance-based budgeting procedures had a significant positive impact on the effectiveness of the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City by 44.50%. The better the performance-based budgeting procedures, the more effective the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City.
2. Emotional intelligence had a significant positive impact on the effectiveness of the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City by 21.20%. The higher the emotional intelligence (work commitment) level of legislative members, the more effective the supervision of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City.
3. The internal control system had a significant positive impact on the effectiveness of the supervisory functions of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City by 25.00%. The more adjusted the internal control system, the more effective the supervisory function of legislative members in the Regional People's Representative Council (DPRD) in Gorontalo City within good governance in Gorontalo City.
4. Performance-based budgeting procedures, emotional intelligence, and internal control simultaneously had a significant impact on the effectiveness of the supervisory function of legislative members in the Regional People's Representative Council (DPRD) of Gorontalo City by 90.70%. The rest, which was 9.30%, was elucidated by other variables unexplained in this research, e.g., bureaucratic structure, cooperative networking, political interest, work competency, and work environment within supervision.

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