

A Sociological Review of the 2020 Regional Election Budget Preparation in Jember Regency: A Case Study of the KPU Jember

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ABSTRACT

This study analyzes the budgeting process from a sociological perspective, linking it to the phenomena observed during the 2020 simultaneous regional elections at KPU Jember. Using Institutional Isomorphism Theory, the research explores how these phenomena are reflected in the budgeting process. A qualitative approach with a case study methodology was employed, with data collected through interviews with key actors involved in the preparation of the 2020 regional election budget in Jember Regency. The analysis reveals that three mechanisms of institutional isomorphism (mimetic, coercive, and normative) were evident in the budgeting process. The findings demonstrate that sociological factors are integral to the budgeting process, as shown by the application of these isomorphism mechanisms at KPU Jember.

INTRODUCTION

The implementation of regional election (Pilkada) is an integral part of the democratic system, with the people serving as its fundamental foundation. Directly or indirectly, the policy decisions made by the government are shaped by the votes of eligible citizens through the electoral process (Sarbaini, 2020). The enactment of Law No. 32 of 2004 concerning Regional Government marked the beginning of the implementation of direct elections by the people. This law established the Regional General Election Commission (KPUD) as the election organizer and assigned political parties to nominate candidate pairs. Subsequently, the issuance of Law No. 1 of 2015, concerning the Stipulation of Government Regulations (PP) instead of Law No. 1 of 2014 on the Election of Governors, Regents, and Mayors, marked the commencement of simultaneous regional election.

The implementation of regional election cannot be separated from the budget. The budget is one of the main driving aspects of regional election implementation. This is because regional election funding is the key to ensuring that regional election organizers complete all aspects of implementation and supervision (Mujahid & Harjono, 2020). In preparation, the regional election budget contains the implementation stages until the elections end. Therefore, the budget must be carefully planned.

One of the objectives of organizing simultaneous regional election is to simplify the election stages, from 17 months to 9 months. This is expected to reduce the amount of budget spent on election financing. The change in this system is expected to have an impact on budget efficiency and time efficiency without sacrificing the principle of democratic elections and still paying attention to the legitimacy aspects of the elected regional head candidates (Farida, 2017).

According to Elsa & Kosandi (2021), from a political point of view, the budget is related to power politics, namely the party that has the power to decide. The preparation of the regional election budget is a political process that goes through various stages of decision making with various approach mechanisms, including: lobbying, negotiating, debating until it finally raises conflicts related to the interests that need to be accommodated in the resulting politics (Cazals & Mandon, 2015).

The 2020 simultaneous regional elections were held on December 9, 2020, across 270 regions in Indonesia. These elections included Governor/Deputy Governor elections in 9 provinces, Regent/Deputy Regent elections in 224 regencies, and Mayor/Deputy Mayor elections in 37 cities. Initially, the elections were scheduled for September 23, 2020, in accordance with the KPU RI Regulation Number 15 of 2019. However, the elections were postponed until December 9, 2020, due to the COVID-19 pandemic, which caused delays in the election stages (Aida & Hardiyanto, 2020).

Several interesting phenomena emerged during the preparation of the 2020 simultaneous regional election budget. The preparation of the election budget was guided by Permendagri Number 54 of 2019, which concerns funding for Governor, Regent, and Mayor election activities sourced from the Regional Government Revenue and Expenditure Budget (APBD). The budget is funded by

grants from regional governments, with each region contributing proportionally from its APBD. The budget proposal is submitted by the KPU (General Election Commission) of each regency or city to the respective Regent or Mayor. In preparing the budget, the KPU follows the standard unit prices set by the State Budget (APBN). However, discrepancies between the unit prices specified in the APBN and the APBD of each region can lead to misalignments.

The budgeting process for the 2020 elections, funded by the APBD, also sparked polemic. According to KPU Regulation Number 15 of 2019, the deadline for the preparation and signing of the Regional Grant Agreement (NPHD) was set for October 1, 2019. However, by this deadline, 3 provinces and 58 districts/cities had yet to sign the NPHD. Hidayat et al. (2021) identified several reasons for the delay in signing the NPHD, including administrative issues, limited local government budgets, and allegations of budgetary politicking.

Another phenomenon that impacted the election process was the COVID-19 pandemic, which led to the temporary suspension of the election stages. The national emergency status due to the pandemic, declared by the National Agency for Disaster Countermeasure (BNPB), was set to last until May 29, 2020. In response, the KPU issued KPU Decree Number 179/PL.02-Kpt/01/KPU/III/2020 on March 19, 2020, which postponed the election stages for Governors, Deputy Governors, Regents, Deputy Regents, and/or Mayors and Deputy Mayors to prevent the spread of COVID-19 (www.kpu.go.id).

On June 15, 2020, the election stages resumed with the updating and compilation of voter lists. The KPU also revisited the budget, taking into account the additional costs associated with COVID-19 prevention measures. The implementation of the elections amidst the pandemic had significant implications, including adjustments to the number of voters per polling station (TPS), which was limited to a maximum of 500 voters. This adjustment led to an increase in the election budget, primarily due to the procurement of COVID-19 health protocols (Utami, 2021). Consequently, regional KPUs were required to reassess their respective regional election budgets.

Several studies have analyzed the process of preparing the 2020 Regional election budget. Mujahid & Harjono (2020) examined the budget rationalization process by the Regional House of Representatives (DPRD) for the Regional election budget agreed upon in the NPHD. Their study, using political communication theory, revealed that the key factors leading to budget rationalization issues included: (1) the lack of effective communication between election organizers, the government, and the Regional House of Representatives (DPRD), and (2) disharmony between regulations, which negatively impacted the quality of regional election budget management. Mahpudin & Lestari (2021) also highlighted the weaknesses in regional budget management regulations, which provided opportunities for budget politicization for electoral purposes during the pandemic. Their research showed that the conduct of the regional election during the pandemic created openings for incumbent candidates to use social assistance programs as a disguised form of campaigning.

Furthermore, Waris (2022) explored the political dynamics of the 2020 regional election budgeting process in Palu City and Central Sulawesi Province.

This study identified three key factors influencing the political dynamics in the regional election budgeting process: (1) the level of cooperation among KPU team members during budget discussions, (2) the communication between the KPU team and the Regional Government Budget Team (TAPD), and (3) the strength of the KPU team's arguments in preparing the budget.

Elsa & Kosandi (2021) similarly revealed the political dynamics in the preparation of the 2020 Regional election grant budget in Karawang Regency and South Tangerang City. Their research focused on the relationships between actors involved in the formulation and ratification of the regional election budget. The findings indicated that while each actor had their own political interests, all actors maintained professionalism and adhered to the stages of the budget cycle during the preparation process. This professionalism stemmed from the shared priority of ensuring the smooth implementation of the regional election.

Many previous studies related to the preparation of the 2020 regional election budget, as discussed above, have concentrated on political aspects. This is largely due to the strong political dimensions inherent in regional election events, including the budgeting process (Aziz, 2016). However, research examining the preparation of the regional election budget from a sociological perspective remains limited. Sociology, as a social science discipline, explores the processes and patterns of interaction among individuals and social groups. Over time, the concept of organizational sociology has emerged, offering valuable insights into the social phenomena that occur within organizations (Nurdin, 2018). Nurdin (2018) further emphasized that government organizations are dynamic, constantly evolving due to changes in legal frameworks, resource allocation policies, and regulatory adjustments. Thus, conducting a sociological study of government organizations is essential for understanding the interactions and factors influencing organizational behavior within these institutions.

This study aims to analyze the preparation of the 2020 Regional election budget by focusing on the KPU Jember. Jember Regency, located in East Java Province, has a strong connection to Pandalungan culture, which emphasizes values such as mutual cooperation, togetherness, and deliberation. These values serve as the foundation for social interactions within Jember's community. The influence of this culture not only enriches local identity but also significantly shapes social and political dynamics, including in areas such as election organization and public decision-making.

Jember Regency was one of the regions that held simultaneous elections in 2020. The budgeting process for the regional election at the KPU Jember occurred between August and October 2019. The process began with the proposal from the KPU to the Jember Regency Government and concluded with the signing of the NPHD (Regional Grant Agreement). The reason for selecting the KPU Jember as the focus of this research is its role as one of the key organizers of the 2020 Simultaneous Regional election, with a substantial budget allocation. The proposed budget for the KPU Jember amounted to IDR 123,882,270,173, which was later approved by the Jember Regency Government at IDR 82,000,000,000. This budget was the third largest in East Java. Additionally, the KPU Jember experienced delays in signing the NPHD (Pandu, 2019). The NPHD

was only signed on October 14, 2019, following mediation by the Ministry of Home Affairs due to the delay.

Unlike previous studies on the regional election budgeting process, this research distinguishes itself by analyzing the budgeting process from a sociological perspective, linking it to the phenomena observed during the 2020 simultaneous Regional election at the KPU Jember.

LITERATURE REVIEW

Sociology of Organizations

Sociology examines social events, interactions, and patterns to develop theories that explain why certain phenomena occur and the impact they have. In sociology, theories serve as frameworks to understand different aspects of social interaction and provide testable propositions about society (Allan, 2011). Given that sociology is a multi-perspective discipline, various theoretical approaches can be used to study and explain social phenomena (Little, 2016).

One of the key branches within sociology is *organizational sociology*, which specifically focuses on organizational phenomena that exist and evolve within society. Organizational sociology is considered part of social physiology, addressing dynamic processes related to aspects such as religion, morals, law, economics, and politics. The primary objective of studying organizational sociology is to understand how social forces shape the perspectives, goals, and behaviors of organizations, fostering a more human-centered view of the phenomena that arise within them (Nurdin, 2018).

The emergence of diverse types of organizations is a logical consequence of a society that is increasingly developing and facing differentiation in various fields of life. As society becomes more complex, organizations also become more intricate. Concurrently, there is growing sociological interest in understanding organizational phenomena (Suharman, 2017).

Government organizations play a significant role in the development of new organizational forms, aimed at minimizing outdated organizational structures (deinstitutionalization) through changes in regulations, the introduction of new rules, resource allocation policies, and protection mechanisms for organizations (Nurdin, 2018). For these reasons, organizational sociology is essential for understanding the phenomena that arise from changes within organizations

Institutional Theory

Ahyaruddin & Akbar (2018) argue that in the context of organizations, particularly public sector organizations, institutional theory serves as the primary framework for explaining organizational structure and change. According to institutional theory, organizations within similar environments tend to adopt similar structures and characteristics, often resembling established organizations. In other words, organizations operating in the same environment tend to exhibit similar traits (DiMaggio & Powell, 1983). Powell & DiMaggio (1991) further developed institutional theory, dividing it into two key perspectives: 1. Old Institutional Theory (OIT), which posits that

institutionalization occurs due to the presence of established values, norms, and behaviors; 2. New Institutional Theory (NIT), which argues that institutionalization arises from organizations thinking logically, taking into account classifications, routines, scripts, and schemes.

DiMaggio & Powell (1983) contend that the OIT approach is less applicable in increasingly complex organizational dynamics, as it suggests that organizational behavior is predominantly shaped by predefined factors. Scapens (2006) suggests that institutional theory helps explain why organizations within a particular field often exhibit similar characteristics. The theory offers a practical approach to understanding how organizations tend to conform to the expectations of their broader environment (DiMaggio & Powell, 1983; Scapens, 2006). Organizations generally aim to align with recognized and accepted standards within their field to gain legitimacy. Institutional theory explains how both intentional and unintentional decisions lead organizations to mirror the norms, values, and ideologies of their environment. Organizations that align with the characteristics expected by their environment gain legitimacy, securing access to vital resources. In contrast, organizations that fail to meet these expectations may be deemed deviant, making it less likely for them to obtain the resources necessary for their operations.

Isomorphism

According to Jacob Nsiah-Sarfo et al. (2023), institutional theory explains why certain practices are adopted, even in the absence of clear economic benefits. This theory provides a comprehensive view of how organizations exhibit similar patterns of behavior, pursue similar goals, and adopt similar practices due to exposure to comparable external forces, known as institutional or isomorphic forces.

DiMaggio & Powell (1983) argue that isomorphism is the most appropriate concept to describe the process of homogenization, wherein organizational characteristics are modified to increase alignment with environmental characteristics. Hawley (1968), cited by DiMaggio & Powell (1983), describes isomorphism as a limiting process that compels one unit in a population to resemble another unit facing the same environmental conditions.

Jacob Nsiah-Sarfo et al. (2023) suggest that according to the theory of isomorphism, the adoption, implementation, and retention of organizational practices are often influenced more by social pressures to conform (normative), the desire and competition between organizations to be perceived as beneficial to society (mimesis), and the threat of losing essential resources, regulations, or facing sanctions (coercive) than by economic performance pressures.

DiMaggio & Powell (1983) identify two types of isomorphism:

1. **Competitive Isomorphism:** This type assumes system rationality, emphasizing market competition. When a more efficient or cost-effective method becomes available, competitive forces push organizations toward adopting the new approach. This type of isomorphism is particularly relevant in fields with free and open competition.

2. **Institutional Isomorphism:** This concept suggests that organizations compete not only for resources and customers but also for political power and institutional legitimacy, seeking social and economic conformity. Institutional isomorphism helps explain the political and ceremonial aspects that are prevalent in modern organizational life.

Furthermore, DiMaggio & Powell (1983) identify three mechanisms of institutional isomorphic change, namely:

1. **Mimetic Isomorphism**

Mimetic isomorphism refers to the isomorphism that results from a standardized response to uncertainty. Uncertainty can act as a driving force for imitation. In situations where an organization's technology is poorly understood, goals are unclear, or the environment creates uncertainty, organizations tend to imitate similar organizations in their field that are perceived as more successful. This process is commonly known as benchmarking.

2. **Coercive Isomorphism**

Coercive isomorphism arises from formal and informal pressures exerted on an organization by other organizations on which it depends, as well as by the expectations of the society in which it operates. This type of isomorphism is closely related to political influence and legitimacy. For instance, in certain situations, government regulations may compel an organization to adopt new procedures to maintain compliance.

3. **Normative**

Normative isomorphism is linked to professionalism. Professions are generally subject to both coercive and mimetic pressures, similar to organizations. Although the types of professionals within an organization may vary, professionals across different organizations exhibit many similarities. They tend to employ the same set of attributes, perceive problems similarly, view policies and procedures as normatively approved and legitimized, and make decisions in a comparable manner.

Isomorphism

METHODOLOGY

This research employs a qualitative approach with a case study methodology. Qualitative research involves close interaction with participants in a naturalistic setting to gain a comprehensive understanding of the context being studied (Miles et al., 2014). The case study approach is particularly suitable when in-depth analysis of a specific problem, event, or phenomenon is required within its real-life context (Crowe et al., 2011).

The data sources used in this study include both primary and secondary data. Primary data were collected through interviews with key actors involved in the preparation of the 2020 regional election budget in Jember Regency, including the Commissioners (Chairperson and Members), the Secretary, the Head of Subdivision at the KPU Jember, and the TAPD from Jember Regency Government. Secondary data consist of documents related to the 2020 regional election budget preparation, including regulations, budgeting documents (RAB),

budget reports, and other relevant materials. Data collection techniques employed in this study include interviews and document analysis.

Kakar et al., (2023) note that qualitative research can be more complex due to the in-depth nature of the study, which increases the potential for subjectivity in the research outcomes. This observation highlights the need for steps to control personal biases and minimize subjectivity throughout the research process. Therefore, one of the critical factors in ensuring the validity of qualitative research data is trustworthiness.

Lincoln & Guba (1985) propose one of the most widely accepted frameworks for assessing the trustworthiness of qualitative research, which includes four key criteria: Credibility, Transferability, Dependability, and Confirmability. In addition, the research data were analyzed using the framework outlined by Miles et al., (2014), which consists of three stages: Data Condensation, Data Display, and Conclusion Drawing/Verifying.

RESEARCH RESULT & DISCUSSION

This research analyzes the budgeting process from a sociological perspective by linking it to the phenomena that occurred during the 2020 simultaneous regional elections in the KPU Jember. Sociological studies of government organizations are essential to understanding the interactions and factors that influence organizational behavior and the elements within them. According to Ahyaruddin & Akbar (2018), institutional theory is a key reference for explaining the structure and transformation of organizations, particularly in the public sector. Based on institutional theory, organizations in similar environments tend to adopt similar structures and characteristics. In other words, organizations within the same environment often exhibit comparable features (DiMaggio & Powell, 1983). This research employs the Institutional Isomorphism Theory to explain the phenomena observed during the 2020 Regional election budgeting process at the KPU Jember.

Based on the data analysis obtained through the research process, it was found that three mechanisms of institutional isomorphism occurred in the preparation of the 2020 regional election budget at the KPU Jember. These mechanisms are as follows:

Mimetic Isomorphism

The initial phase of preparing the 2020 regional election budget began with the KPU Jember's preparation of funding proposals through a plenary meeting. The KPU estimated the RKB and RAB for the 2020 regional election by referencing the needs of previous elections, including the 2018 East Java Governor and Deputy Governor Elections and the 2015 Jember Regent and Deputy Regent Elections.

"...we compiled the initial 2020 regional election needs plan by referring to the previous regional election budgets, such as the 2015 Regent Election and the 2018 Governor Election. These served as initial references, though many adjustments were still necessary based on the specific needs and conditions of the 2020 regional election..." (HS)

The proposed 2020 regional election funding plan was subsequently submitted to the Provincial General Election Commission (Provincial KPU) for review, with the goal of evaluating whether the funding needs aligned with the standard requirements and unit prices already established.

“...The budget we compiled was submitted to the Provincial KPU for review. The provincial KPU, along with the Inspectorate and BPKAD, conducted reviews for price adjustments and needs.” (MA)

From the perspective of institutional isomorphism theory, this process exemplifies mimetic isomorphism, wherein organizations tend to mimic (benchmark) other similar organizations they regard as more successful. In this case, the KPU Jember referred to the previous regional election budgets that had been successfully implemented and incorporated feedback from the Provincial KPU as a reference in preparing the 2020 regional election budget.

Coercive Isomorphism

During the preparation of the 2020 regional election budget, a polemic arose regarding the delay in signing NPHD, caused by disagreements between the KPU Jember and the Jember Regency Government over price standards. Ultimately, the NPHD for the 2020 regional election in Jember Regency was signed on October 14, 2019, after a mediation process by the Ministry of Home Affairs.

“At the time of the 2020 regional election, there was no mutual understanding because the local government insisted on using the regional SBM, while the election organizers were required to use national standards as stipulated in the Ministry of Finance regulations. This discrepancy required communication and synchronization to reach an agreement on the SBM to be used for the regional election budget plan.” (MS)

From the perspective of institutional isomorphism theory, the controversy over the delay in signing NPHD due to disagreements over price standards can be categorized as coercive isomorphism. After mediation by the Ministry of Home Affairs, both parties reached an agreement to align the regional election budget with the Minister of Home Affairs Regulation No. 54 of 2019. In this instance, both the KPU and the Jember Regency Government were subject to formal pressures in the form of government regulations that had been predetermined.

During the regional election stage, the COVID-19 pandemic caused a temporary suspension of the election process. Once the regional election resumed, the budget was re-evaluated to account for costs related to preventing the spread of COVID-19. This led the regional KPU and the local government to revisit and adjust the regional election budget accordingly.

“COVID-19 has had a significant impact. The 2020 regional election coincided with the COVID-19 outbreak. When the outbreak occurred, there were significant fluctuations in the prices of medical equipment related to COVID-19. As a result, the budgeted costs for medical devices often differed from the actual prices at the time of purchase” (ED).

Institutional Isomorphism Theory can also explain the re-evaluation of the 2020 regional election budget as a consequence of the COVID-19 pandemic. The issuance of KPU Decree No. 179/PL.02-Kpt/01/KPU/III/2020, concerning the postponement of the election stages of Governors and Deputy Governors, Regents and Deputy Regents, and/or Mayors and Deputy Mayors in 2020 to prevent the spread of COVID-19, which was issued by the KPU RI on March 19, 2020, is an example of coercive isomorphism. In certain circumstances, government regulations compel an organization to adopt new procedures. In this case, the KPU Jember, as the organizing body, was required by these regulations to re-assess the 2020 regional election budget, taking into account the costs associated with preventing the spread of COVID-19.

Normative Isomorphism

The process of preparing the 2020 regional election budget involved many parties from different organizations. According to the results of interviews with the actors involved in the budget preparation, it is clear that each party shared a common goal: ensuring the successful execution of the 2020 regional election.

“...The important thing is that the regional election can be held effectively and in a conducive manner, in accordance with the existing plans. But generally, the goal of budget planning is to ensure that budget realization runs effectively and efficiently...” (MS)

“Our goal in preparing the budget is to meet the operational and logistical needs related to the implementation of the regional election, so that the 2020 regional election can be held smoothly and orderly.” (HS)

“The main purpose of regional election budgeting is to meet the needs required for the implementation of the regional election, ensuring that it is well organized.” (ED)

From the perspective of institutional isomorphism theory, the actions of the actors involved in budget preparation can be explained through normative isomorphism. Budget preparers, guided by professionalism, may belong to different organizations, yet they exhibit many similarities and tend to approach problems in the same way. Similarly, they view policies and procedures, and make decisions with a shared perspective. These budget preparers, with the same goals in mind, work together to ensure the smooth and successful implementation of the 2020 regional election.

CONCLUSIONS

This study analyzes the budgeting process from a sociological perspective by linking it to the phenomena that occurred during the 2020 simultaneous regional elections at the KPU Jember. The research applies the Institutional Isomorphism Theory to address the phenomena observed in the budgeting process of the 2020 regional election at the KPU Jember.

Mimetic Isomorphism is evident in the actions of the KPU Jember, which used the budget from the previous year's regional election, which had been successfully implemented, as well as a review from the Provincial KPU, as a reference for preparing the 2020 regional election budget. In this case, the KPU Jember tends to imitate (benchmark) similar organizations and activities in its field that are considered more successful.

Coercive Isomorphism is observed in the resolution of the polemics surrounding the delay in signing NPHD through mediation by the Ministry of Home Affairs. Here, government organizations, namely the KPU and the Jember Regency Government, were subjected to formal pressure in the form of government regulations. Coercive isomorphism also occurred in the process of reviewing the 2020 regional election budget due to the COVID-19 pandemic. In such situations, government regulations can compel an organization to adopt new procedures. In this case, the KPU Jember was required to re-examine the 2020 regional election budget, incorporating the costs associated with preventing the spread of COVID-19.

The actions of the actors involved in the budget preparation process can be explained through Normative Isomorphism. Despite being from different organizations, budget preparers shared a common sense of professionalism. They worked towards the same goal: ensuring the smooth and successful implementation of the 2020 regional election.

ADVANCED RESEARCH

Based on the findings of this research, several recommendations for future studies are proposed:

1. Further research could explore the application of the theory of Coercive Isomorphism in the context of budget preparation. Such studies could include comparisons with other regions to identify variations in practices and examine their impact on the democratic process.
2. Future research could employ a mixed-methods approach, combining both qualitative and quantitative techniques. This would offer a more comprehensive understanding of the dynamics involved in regional election budget preparation, including the perceptions of the public and relevant actors.
3. Future studies could also focus on community participation in the budgeting process. Understanding how communities are involved or impacted could provide valuable insights into the effectiveness of democratic processes at the local level.

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