

# Earning Doctorate after Researching Emerging Paradigm in Public Sector

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Critiques and improvements of traditional performance measurement and budget allocation plan towards emerging paradigm in public sector organizations continue to be made. These changes continue to be made so that the main concern in performance measurement and budget allocation plan not only leads to measurement in general, but also more unique.

According to Icuk Rangga Bawono, lecturer of the Faculty of Economics, Jenderal Soedirman University, Purwokerto, Central Java, general measurement is the measure used by the majority of organizations in performance measurement and budget allocation plan. Meanwhile, the unique measurement is only used by certain organizations that have specific performance measurement and budget allocations plans.

"Along with the global change, the traditional performance measurement (traditional paradigm) began to be abandoned in the private sectors. Public sector organizations in Indonesia began running performance measurement similar to private sector," said Icuk in BRI Auditorium of Universitas Gadjah Mada on Monday (18/1).


Undergoing open exam to earn a doctorate, Icuk said that public sector organizations need to be able to monitor organization's performance, whether an organization is currently on the right track. Meanwhile, public sector organizations in Indonesia adheres to budget mechanism that is also used for performance measurement and budget allocation plan.

"Unlike the private sector, public sector organizations in Indonesia use a modest budget, so that the change from the traditional paradigm into an emerging paradigm is not fully applicable yet, such as Law No. 32 Year 2004, Law No. 33 Year 2004 and Government Regulation No. 71 Year 2010," he said.

Icuk confirms that performance measurement and allocation plan used in public sector organizations much emphasises on the general measure rather than considering the unique aspect. General measurement is a measurement used by all units/work unit, while the unique measurement is a measure used by a unit of a particular work.

This is different from the emerging paradigm that emphasizes on both measurements as a single integrated process. Performance measurement and budget allocation plans in the public sector in Indonesia can be observed by using the traditional model of the Government Accounting Standards (SAP) as stipulated in Government Regulation Number. 71 Year 2010.

"Traditional performance measurement are reflected in the form of Budget Realization Report (LRA) for performance measurement of the provincial, regency and municipality governments in Indonesia," he said.



Defending his dissertation titled *Using General and Unique Measurements On Performance Measurement and Budget Allocation Plan: Experimental Study In Context of Regional General Hospital*, Icuik expressed that hospitals are public sector organizations that use general and unique measures in performance measurement and budget allocations plan. Barriers to the application of the concept of emerging paradigm in public sector organizations such as hospitals are concepts and ideas that constantly use the budget given until all is spent to carry out the organization's activities.

"The spending is often done without consideration of performance measurement and budget allocation plan. While the lack in knowledge of the decision makers (chairman and regional legislators) in applying emerging concept is also an obstacle. Many people doubt their knowledge," said Icuik.

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