

## THE INFLUENCE OF AUDIT OPINIONS AND BPK AUDIT FINDINGS ON PERFORMANCE NORTH SUMATRA HIGH PROSECUTOR'S OFFICE

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### Abstract

*Accountability and transparency of financial management of government agencies are the main focus, especially in the context of the role of the Audit Board of Indonesia (BPK) as a supervisor and examiner of state finances. This study analyzes the influence of BPK audit opinions and findings on the performance of the North Sumatra High Prosecutor's Office in managing state finances. This descriptive qualitative study uses primary data collected directly from the North Sumatra High Prosecutor's Office through interviews and observations. The focus of the study is the role of BPK in improving the performance of the North Sumatra High Prosecutor's Office. The results of the study indicate that BPK audit opinions and findings have a positive influence on the performance of the North Sumatra High Prosecutor's Office. This study is expected to contribute to understanding the relationship between audit opinions, BPK findings, and the performance of the North Sumatra High Prosecutor's Office.*

**Keywords:** Accountable, Performance, Opinion, BPK Audit Findings

### Introduction

As mandated by Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance, Ministers/Heads of Institutions as Budget Users/Users of Goods have one of the duties of compiling and submitting financial reports of the State Ministries/Institutions they lead.

The North Sumatra High Prosecutor's Office is a government institution that exercises state power in the field of prosecution and other authorities based on the Republic of Indonesia Law Number 16 of 2004 concerning the Republic of Indonesia Prosecutor's Office, which has jurisdiction in North Sumatra Province.

The North Sumatra High Prosecutor's Office is one of the accounting entities under the Attorney General's Office of the Republic of Indonesia which is obliged to organize accounting and accountability reports for the implementation of the State Revenue and Expenditure Budget (APBN). One of its implementations is by compiling financial reports containing the Statement of Financial Statements Budget Realization, Balance Sheet, Operational Report, Statement of Changes in Equity and Notes to Financial statements.

The preparation of the Audited Annual Financial Report at the North Sumatra High Prosecutor's Office refers to Attachment I of Government Regulation (PP) Number 71 of 2010 concerning Government Accounting Standards (SAP) and the principles of healthy financial management in government. The financial report of the North Sumatra High Prosecutor's Office has been prepared and presented on an accrual basis so that it will be able to present transparent, accurate and accountable financial information.

According to Government Regulation (PP) Number 71 of 2010 concerning Government Accounting Standards (SAP), the general purpose of government financial reports is to present information on the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. In detail, the purpose of government financial reporting is to present information that is useful for decision making and to demonstrate the accountability of the reporting entity for the resources entrusted to it.

Each reporting entity is obliged to report what has been done and the activities and performance that have been achieved systematically and in a structured manner in a reporting period, the purpose of which is, among other things: (1) accountability, namely providing accountability for the management of resources and implementation of policies that have been entrusted to the reporting entity to achieve the

objectives that have been determined periodically, (2) management, management plays an important role in helping users evaluate the implementation of the activities of a reporting entity in the reporting period, which later on will facilitate the planning, management and control functions of all government assets, liabilities and equity for the benefit of the community, (3) transparency, namely providing open and honest financial information to the community, so that the community can know openly and comprehensively about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations, and (4) performance evaluation, namely evaluating the performance of the reporting entity, especially in the use of economic resources managed by the government to achieve the planned performance.

Accountability is one of the characteristics in realizing good governance which is in line with the objectives of bureaucratic reform in Indonesia. The North Sumatra High Prosecutor's Office as an accounting entity under the Attorney General's Office of the Republic of Indonesia is in direct contact with the community, so that the demand for accountability becomes a necessity in the management of its activities and financial accountability. The commitment of the North Sumatra High Prosecutor's Office to the demand for accountability is realized by compiling and reporting financial accountability in an accountable and transparent manner to the public. The financial report will then be assessed for its truth, accuracy, and reliability of information by the Republic of Indonesia Audit Board (BPK RI) in accordance with the Government Accounting Standards (SAP) and in accordance with the mandate of Law (UU) Number 15 of 2004.

According to Article 23E of the 1945 Constitution, the Audit Board of Indonesia (BPK) is a high state institution that is free and independent in examining the management and accountability of state finances, playing a strategic role in assessing the financial performance of the Attorney General's Office of the Republic of Indonesia in general, and assessing the financial performance of the North Sumatra High Prosecutor's Office in particular. The assessment process is carried out by examining the government's accountability report in the form of a government financial report. The examination covers all elements of state finances as referred to in Article 2 of Law Number 17 of 2003 concerning State Finances.

Based on the Republic of Indonesia Law Number 15 of 2004 concerning the Audit of State Financial Responsibility Management, an opinion is a professional statement of the auditor regarding the fairness of the financial information presented in the Financial Report based on the following criteria: (1) compliance with Government Accounting Standards, (2) adequacy of disclosure, (3) compliance with Laws and Regulations, and (4) effectiveness of the internal control system. Teriyani et al. (2022) stated that Ministries/Institutions that obtain a good audit opinion mean that they have good transparency and accountability in presenting government financial reports.

Article 1 of Government Regulation of the Republic of Indonesia Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies states that performance is the output or result of activities or programs that are intended or have been achieved in connection with the use of the budget with measurable quantity and quality. According to Anggraeni et al. (2022) performance is the result of individual or group work in carrying out their duties and functions. Individual or group performance is measured based on the quantity and quality of their work results. Performance targets or performance assessment criteria must be clearly and measurably determined in advance. Carolina (2022) states that government financial performance can describe the government's financial condition and the government's ability to obtain and use funds for national development. This means that financial performance can show how the government's ability to manage state finances effectively and efficiently in order to achieve development goals. Good government financial performance will be reflected in government financial reports that show positive revenue growth, efficient spending levels, and controlled debt levels. Analysis of government financial performance is important to determine the strengths and weaknesses of government finances. Analysis of government financial performance can also be used by the public to assess the government's performance in managing state finances.

Based on the results of previous studies, audit opinions and BPK audit findings have a positive and significant influence on the performance of government institutions. Research conducted by Ditasari et al. (2020) shows that audit opinions have no effect on the performance of local governments in districts/cities in East Java Province. Meanwhile, BPK audit findings have an effect on the performance of local governments in districts/cities in East Java Province. Other research related to financial performance and BPK audit findings has been conducted by Wana et al. (2021) showing that BPK audit findings have a significant effect on the performance of local governments in Indonesia. In line with the results of the study above, Carolina (2019) in her study showed that the financial report opinion provided by BPK has a positive and significant effect on the level of disclosure of government financial reports. This is different from the results of research conducted by Rasyid et al. (2022) which states that audit opinions have a negative effect

on the performance of local governments in districts/cities in Riau Province, and BPK audit findings also have a negative effect on the performance of local governments in districts/cities in Riau Province. Differences in research results were also expressed by Verawaty et al. (2021) who stated that the BPK audit findings had a negative impact on the performance of local governments in districts/cities in South Sumatra Province.

Not much research has been conducted to prove whether the BPK's audit opinion and findings on government financial reports affect financial performance in public sector organizations in general and in central government organizations, especially ministries/institutions in Indonesia, so researchers are interested in studying the influence of the BPK's audit opinion and audit findings on the performance of the North Sumatra High Prosecutor's Office.

### **Methods**

This study uses a descriptive qualitative approach with the aim of gaining an in-depth understanding of the financial management process and the impact of audit opinions and BPK findings on financial policies and performance at the North Sumatra High Prosecutor's Office work unit. Qualitative research is considered relevant to explore complex and contextual aspects that may be difficult to measure quantitatively. This approach will allow researchers to understand the internal dynamics of the North Sumatra High Prosecutor's Office work unit and the response to the BPK audit opinions and findings more comprehensively.

According to Fatchan (2016) qualitative research attempts to explain phenomena in the form of words and does not use numbers and does not use various measurements. Aslichati et al. (2023) stated that descriptive research is used when researchers want to describe situations and events in detail and focus on collecting basic data descriptively, without looking for causal relationships, testing hypotheses, making predictions, or exploring further meanings and implications.

The data collected in this study are primary data obtained through interviews and observations. Interviews were conducted with officials and staff of the North Sumatra High Prosecutor's Office to obtain information about the financial management process and the impact of audit opinions and BPK findings. Observations were conducted to directly observe the financial management processes and accounting practices at the North Sumatra High Prosecutor's Office.

According to Yusuf in Fairus (2020) an interview is a process of interaction between the interviewer and the source to obtain information about a research object, this process is carried out through direct communication and questions and answers. Interviews in this study will be conducted with officials and financial management staff at the North Sumatra High Prosecutor's Office, which aims to gain deeper insight into internal practices, policies, and responses to audit opinions and BPK findings. The interviews conducted are structured interviews. According to Sugiyono in Muchlisin (2018) a structured interview is an interview conducted using previously prepared interview guidelines. Structured interviews are suitable for research whose purpose is to obtain specific and structured information.

The interview guidelines in this study contain questions about: (1) the financial management process at the North Sumatra High Prosecutor's Office, (2) the audit opinion and findings of the BPK on the financial report of the North Sumatra High Prosecutor's Office, (3) the impact of the audit opinion and findings of the BPK on financial policies and performance at the North Sumatra High Prosecutor's Office. The key informant in this interview is the State Budget (APBN) Financial Management Analyst who acts as the Compiler of Financial Reports who is authorized to collect and process data and prepare financial reports for the North Sumatra High Prosecutor's Office. The second informant in this interview is the Financial Officer of the State Budget (APBN) who acts as the Official Signing the Payment Order (PPSPM) who is authorized by the Budget User Authority (KPA) to conduct testing on payment requests and issue payment orders. The third informant in this interview is the Financial Officer of the State Budget (APBN) who acts as the Expenditure Treasurer who has a central role in the management and accountability of state financial matters, whose duties and functions as the expenditure treasurer are contained in the regulation of the Minister of Finance of the Republic of Indonesia 190/PMK.05/2012 Regarding Payment Procedures in the Context of Implementing the Revenue and Expenditure Budget State (APBN).

Observation in qualitative research is a method of data collection carried out by direct observation of a phenomenon being studied. Observation is also used to support and complement interviews.

## Results and Discussions

Jensen and Meckling in Anggraeni et al. (2022) explain that according to agency theory, the contractual relationship that occurs between the principal and the agent will trigger the emergence of agency problems. Agency problems arise because of two main assumptions. First, agents tend to prioritize personal interests over the interests of the principal. Second, information asymmetry between the principal and the agent, namely the agent has more information than the principal which ultimately causes moral hazard and adverse selection. Moral hazard occurs when the agent takes actions that cannot be supervised by the principal, so that the agent can act for personal gain. While adverse selection occurs because the agent has more information and is not known to the principal.

The Indonesian people represented by the government are the principals in this relationship. They give authority to the BPK to conduct audits on the management of state finances, including those carried out by the North Sumatra High Prosecutor's Office. The North Sumatra High Prosecutor's Office is the agent in this case. The North Sumatra High Prosecutor's Office is responsible for managing state finances in accordance with applicable laws and regulations and is accountable to the community through the government for

management. BPK acts as an independent auditor appointed by the principal (community) to assess the work of the agent. BPK is responsible for examining whether the North Sumatra High Prosecutor's Office has managed state finances accountably, efficiently and effectively.

The contractual relationship between the BPK and the North Sumatra High Prosecutor's Office is based on a social contract implied in the constitution and the Law. This contract authorizes the BPK to conduct audits and requires the North Sumatra High Prosecutor's Office to provide access and information required by the BPK.

The main objective of the BPK audit of the North Sumatra High Prosecutor's Office is to ensure public accountability for the management of state finances. This audit aims to: (1) Assess compliance, ensuring that the North Sumatra High Prosecutor's Office has complied with applicable laws and regulations in the management of state finances, (2) Assess effectiveness, whether the North Sumatra High Prosecutor's Office has achieved the objectives set in the management of state finances, (3) Assess efficiency, whether the North Sumatra High Prosecutor's Office has used state financial resources efficiently, (4) Detect irregularities, identify irregularities or misuse of state finances.

The opinion given by the BPK to ministries/institutions and regional governments, in addition to providing recommendations, is a form of appreciation for the results of the financial report audit. Based on Law Number 15 of 2004, there are four types of opinions given by the BPK on the audit of government financial reports, namely: (1) Unqualified Opinion (WTP) or unqualified opinion, given if the internal control system is adequate and there are no material misstatements in the financial report items, over all the financial report has been presented fairly according to the Government Accounting System (SAP). (2) Qualified Opinion (WDP) or qualified opinion, given if the control system is adequate, but there are material misstatements in several financial report items. Financial reports with a WDP opinion can be relied on, but stakeholders must pay attention to the problems disclosed. (3) Adverse Opinion or adverse opinion, given if the internal control system is inadequate and there are material misstatements in many financial report items. Overall, the financial report is not presented fairly according to SAP. (4) Statement of refusal to provide an opinion (disclaimer of opinion) or No Opinion (TMP), the auditor does not state an opinion on the report if the scope of the audit carried out is not sufficient to form an opinion.

Audit findings are the results of an examination of financial statements that show a discrepancy between the actual situation and the situation that should be. Rasyid et al. (2022) define BPK audit findings as a type of fraud found in government financial statements when the BPK audit is carried out, which violates internal control provisions and statutory provisions. Audit findings can be categorized into two, namely: (1) material findings, namely audit findings that significantly affect the financial statements, and (2) immaterial findings, namely audit findings that do not significantly affect the financial statements.

Based on the research that has been conducted, the BPK audit findings on the financial report of the North Sumatra High Prosecutor's Office for the 2021 Fiscal Year, it was found that the presentation and disclosure of fixed assets in the financial report of the North Sumatra High Prosecutor's Office were inadequate because the operator of the State Property Management and Accounting Information System (SIMAK BMN) did not fully understand the provisions in the administration of State Property (BMN). And based on this examination, the North Sumatra High Prosecutor's Office has followed up on all recommendations given by the BPK by reclassifying the assets in question to a severely damaged condition and will be written off/auctioned as a commitment that the North Sumatra High Prosecutor's Office can present its financial information accountably.

#### BPK audit opinion and audit findings

The Attorney General's Office of the Republic of Indonesia has successfully maintained the WTP opinion seven times in a row from 2016 to 2022. Based on the results of the audit of the financial statements, the BPK did not find any significant problems that impact the fairness of the presentation of the financial statements. The WTP opinion shows that the financial statements of all accounting entities under the Attorney General's Office of the Republic of Indonesia have been presented fairly in all material respects, in accordance with government accounting standards and applicable laws and regulations.

Based on the research that has been conducted, the audit findings to the North Sumatra High Prosecutor's Office have been handled seriously and followed up proactively and monitoring has been carried out on all work units under it regarding the resolution of audit findings. The ability to provide evidence and information on credible follow-up findings shows a commitment to transparency. The audit findings of the North Sumatra High Prosecutor's Office's financial statements are also seen as an opportunity to improve the internal control system and strengthen supervision.

The WTP opinion is considered not just a number, but shows a reflection of a good organizational culture at the North Sumatra High Prosecutor's Office. The BPK audit findings have encouraged positive changes in the internal control system of the North Sumatra High Prosecutor's Office. This is indicated by the routine monitoring and evaluation carried out by internal auditors from both the Attorney General's Office of the Republic of Indonesia and internal auditors from the North Sumatra High Prosecutor's Office of the financial sub-section of the North Sumatra High Prosecutor's Office. These monitoring and evaluation activities have a positive impact on the financial management process of the North Sumatra High Prosecutor's Office. Internal auditors found errors before being audited by the BPK, so that the North Sumatra High Prosecutor's Office could correct its errors.

#### The influence of audit opinions and BPK audits on the performance of the North Sumatra High Prosecutor's Office

Based on the research conducted, the North Sumatra High Prosecutor's Office has carried out financial management well and adequately. The financial report was prepared by the APBN Financial Management Analyst who has significant experience and has contributed to the preparation of annual financial reports since 2012. This is proven by the North Sumatra High Prosecutor's Office winning the title of the best work unit for the assessment results of the Regional Budget User Assistant Accounting Unit (UAPPA-W) Large Category in 2021 and 2022 by the North Sumatra Provincial Directorate General of Treasury Regional Office. The North Sumatra High Prosecutor's Office also received an award as Champion 1 in the Effective Supervision and Control category. This award was given by the Head of the North Sumatra Regional Office of the Directorate General of State Assets (DJKN). Financial management staff such as the Payment Order Signing Officer (PPSPM) and the Expenditure Treasurer and Receipt Treasurer have more than five years of experience and each has a certificate recognized by the Ministry of Finance of the Republic of Indonesia.

The North Sumatra High Prosecutor's Office recognizes the important role of BPK audits in ensuring compliance with regulations and improving the quality of financial management. BPK's opinions and audits are considered to have a significant impact on the performance of the North Sumatra High Prosecutor's Office supported by the minimal material findings by BPK each year.

In terms of budget absorption, the financial performance of the North Sumatra High Prosecutor's Office has also increased every year. In 2022, the IKPA achievement was 94.09 and in 2023 it was 94.26. The Budget Implementation Performance Indicator (IKPA) is an indicator regulated in PMK 195/PMK.05/2018 to assess the performance of budget implementation of ministries/institutions. The Ministry of Finance uses IKPA to measure the quality of planning, implementation, and results of budget implementation. Regulation of the Minister of Administrative and Bureaucratic Reform No. 3 of 2023 states that IKPA is also one of the indicators in assessing bureaucratic reform of ministries/institutions. The IKPA achievement of 89 ≤ IKPA value < 95 is in the "Good" category. So the IKPA achievement of the North Sumatra High Prosecutor's Office at 94.26 is in the good category.

The increase in IKPA correlates with the increase in case resolution and the effectiveness of the Prosecutor's Office programs. Throughout 2023, the North Sumatra High Prosecutor's Office has increased the investigation of alleged corruption by 131 cases. The rescue of state losses reached IDR 36,079,686,091. The North Sumatra High Prosecutor's Office achieved an achievement by obtaining fifth place in the category of budget realization achievement for handling general criminal cases in 2023 in the field of general criminal acts of the High Prosecutor's Office throughout Indonesia. The North Sumatra High Prosecutor's Office through the Legal Information Section won third place in the best Public Information Service (PIP) throughout Indonesia.

The focus of this study is on the contractual relationship between the BPK as the principal (in this case representing the community) and the North Sumatra High Prosecutor's Office as the agent. The principal delegates authority to the agent to manage public resources, and the agent is expected to act in the best interests of the principal. However, there is often information asymmetry between the principal and the agent, where the agent has more information about operational and financial activities. This can trigger agency problems, such as conflicts of interest and moral hazard.

In terms of the application of agency theory in this study, audit opinion is seen as a monitoring mechanism. BPK audit opinion can be seen as a monitoring mechanism used by the principal (community) to monitor the performance of the agent (North Sumatra High Prosecutor's Office). Consistent WTP opinions indicate that the agent has met the principal's expectations in terms of accountability and transparency of financial management. Although the WTP opinion has been achieved, the potential for conflict of interest remains. Prosecutor's Office officials may have personal interests that can influence decision making. Continuous BPK audits are important to ensure that financial decisions remain objective and are not influenced by personal interests.

Repeated WTP opinions can create an excessive sense of security, increasing the risk of moral hazard. Prosecutor's Office officials may feel less supervised and take greater risks in financial management. BPK Audit must remain vigilant against this potential moral hazard and continue to carry out strict supervision.

Audit findings are seen as signals of agency problems. Audit findings can indicate the presence of agency problems, such as regulatory noncompliance, financial mismanagement, or even potential fraud. The follow-up that prompt and effective response to audit findings demonstrates the agent's commitment to addressing agency problems and aligning its interests with those of the principal.

IKPA is seen as a measure of agent performance. IKPA can be considered as one of the indicators of agent performance in carrying out its mandate. The increase in IKPA indicates that the agent is increasingly effective and efficient in using the public budget to achieve the goals set by the principal. The efforts of the North Sumatra High Prosecutor's Office in improving the quality of financial reports, following up on audit findings, and increasing IKPA can be interpreted as an agent's effort to minimize agency problems and build trust with the principal.

## Conclusion

Based on the research results, it can be concluded that the audit opinion and audit findings of the BPK have a crucial role in improving the quality of the annual financial report of the North Sumatra High Prosecutor's Office. The consistently achieved WTP opinion reflects the accountability and transparency of financial management, indicating that the financial report has been presented fairly and in accordance with Government Accounting Standards. Meanwhile, audit findings are considered as an opportunity for improvement and strengthening of the internal control system.

Furthermore, the BPK audit opinion and findings have proven to have a positive effect on the performance of the North Sumatra High Prosecutor's Office. This is indicated by the increase in financial performance, effective budget absorption, and minimal material findings in the audit. The North Sumatra High Prosecutor's Office's commitment to following up on audit findings also confirms its seriousness in maintaining accountability and transparency in financial management.

Overall, this study underlines the importance of the BPK's role in improving the quality of financial governance in the public sector. The North Sumatra High Prosecutor's Office also emphasizes the importance of the active role of leaders in reminding and motivating financial management officials to always uphold integrity as a key factor in maintaining accountability and transparency in financial management.

The North Sumatra High Prosecutor's Office has taken steps to improve transparency and accountability, including preparing financial reports according to standards, monitoring budget use, and internal audits. This is considered effective, but the North Sumatra High Prosecutor's Office admits that it still faces challenges such as changes in regulations, and frequent changes in financial staff in work units, resulting in a lack of understanding of applicable accounting principles, which requires improvement. quality of human resources in financial management, especially in following technological developments and ever-changing regulations.

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