

DAFTAR PUSTAKA

- ACFE. (2020). *Report to the nations on occupational fraud and abuse: 2020 global fraud study*.
- Alexander, J. C. (2012). *Trauma : a social theory*. Polity.
- Alfada, A. (2019). Does Fiscal Decentralization Encourage Corruption in Local Governments? Evidence from Indonesia. *Journal of Risk and Financial Management*, 12(3), 118. <https://doi.org/10.3390/jrfm12030118>
- Anan, E. (2019). *Effect of Fiscal Desentralization and Region-wide Corruption Level in Indonesia*.
- Ariva, M., & Ermawati. (2020). Determinants Influencing the Level of Corruption in Indonesia Local Governments. In *Journal of Economics and Behavioral Studies* (Vol. 12, Issue 4).
- Asiedu, K. F., & Deffor, E. W. (2017). Fighting Corruption by Means of Effective Internal Audit Function: Evidence from the Ghanaian Public Sector. *International Journal of Auditing*, 21(1), 82–99. <https://doi.org/10.1111/ijau.12082>
- Assakaf, E. A., Samsudin, R. S., & Othman, Z. (2018). Public Sector Auditing and Corruption: A Literature Review. *Asian Journal of Finance & Accounting*, 10(1), 227. <https://doi.org/10.5296/ajfa.v10i1.13029>
- Aswar, K., Ermawati, Jumansyah, Sumardjo, M., & Nopiyanti, A. (2022). The Role of Law Enforcement on Moderating the Relationship between Government Size, Fiscal Decentralization, Audit Finding and Corruption. *Universal Journal of Accounting and Finance*, 10(1), 211–218. <https://doi.org/10.13189/ujaf.2022.100122>
- Aswar, K., & Surbakti, L. P. (2013). Pengaruh Desentralisasi Fiskal Terhadap Pendapatan Asli Daerah dan Belanja Publik Kabupaten/Kota di Indonesia. *Teknik Sipil*, 5.
- Badjuri, A. (2011). Peranan Komisi Pemberantasan Korupsi (KPK) sebagai lembaga anti korupsi di indonesia. *Jurnal Bisnis Dan Ekonomi (JBE)*, 18(1), 84–96.

- Blackburn, K., Bose, N., & Emranul Haque, M. (2006). The incidence and persistence of corruption in economic development. *Journal of Economic Dynamics and Control*, 30(12), 2447–2467. <https://doi.org/10.1016/j.jedc.2005.07.007>
- BPKP. (2022). *Faktor-faktor penyebab kepala daerah korupsi*. <https://www.bpkp.go.id/puslitbangwas/konten/2674/16.050-Faktor-FaktorPenyebab-Kepala-Daerah-Korupsi>
- Budiman, M. A., & Amyar, F. (2021). The effect of audit opinions, implementation of audit recommendations, and findings of state losses on corruption levels in the ministries and institutions of the Republic of Indonesia. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 7(1), 113–129. <https://doi.org/10.28986/jtaken.v7i1.471>
- Changwony, F. K., & Paterson, A. S. (2019). Accounting practice, fiscal decentralization and corruption. *British Accounting Review*, 51(5). <https://doi.org/10.1016/j.bar.2019.04.003>
- ECIIA. (2019). *Risk in focus 2020: Hot Topics For Internal Auditors*.
- Goel, R. K., & Nelson, M. A. (1998). Corruption and government size: A disaggregated analysis. In *Public Choice* (Vol. 97).
- Heriningsih, S. (2013). *Pengaruh Opini Audit dan Kinerja Keuangan Pemerintah Daerah Terhadap Tingkat Korupsi Pemerintah Daerah (Studi Empiris Pada Pemerintah Kabupaten dan Kota di Pulau Jawa)* (Vol. 11, Issue 1).
- Husna, N., Rahayu, S., & Triyanto, D. N. (2017). *Pengaruh Opini Audit dan Temuan Audit Terhadap Tingkat Korupsi (Studi Pada Pemerintah Daerah Di Indonesia Tahun 2016)* *The Influence of Audit Opinion and Audit Findings on The Level of Corruption (Study on Local Governments in Indonesia 2016)*.
- Klitgaard, R. (1997). Cleaning up and invigorating the civil service. *Public Administration and Development*, 17(5), 487–509. [https://doi.org/10.1002/\(sici\)1099-162x\(199712\)17:5<487::aid-pad981>3.0.co;2-1](https://doi.org/10.1002/(sici)1099-162x(199712)17:5<487::aid-pad981>3.0.co;2-1)
- KPK RI. (2021). *No Title*. <https://www.kpk.go.id/>
- Liu, J., & Lin, B. (2012). Government auditing and corruption control: Evidence from China's provincial panel data. *China Journal of Accounting Research*, 5(2), 163–186. <https://doi.org/10.1016/j.cjar.2012.01.002>

- Magtulis, P. P., & Poquiz, J. L. (2017). Big Government, Big Corruption? Examining the Relationship between Government Size and Public Corruption in the Philippines. *International Journal of Public Administration*, 40(11), 954–967. <https://doi.org/10.1080/01900692.2016.1229676>
- Maria, E., & Halim, A. (2021). E-Government Dan Korupsi: Studi Di Pemerintah Daerah, Indonesia Dari Perspektif Teori Keagenan. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 5(1), 40–58. <https://doi.org/10.24034/j25485024.y2021.v5.i1.4789>
- Maria, E., Halim, A., Suwardi, E., & Miharjo, S. (2019). Desentralisasi fiskal dan probabilitas terjadinya korupsi: Sebuah bukti empiris dari Indonesia I N F O A R T I K E L. *Jurnal Ekonomi Dan Bisnis*, 22(1), 1–22.
- Masyitoh, R. D., Wardhani, R., & Setyanigrum, D. (2015). Pengaruh Opini Audit, Temuan Audit, dan Tindak Lanjut Hasil Audit terhadap Persepsi Korupsi pada Pemerintah Daerah Tingkat II Tahun 2008-2010. *Seminar Nasional Akuntansi 18 Universitas Sumatera Utara Medan, September 2015*, 1–26.
- Meckling, W. H., & Jensen, M. C. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Naibaho, E., & Shanti, Y. (2021). Pengaruh Temuan Audit, Opini, Tindaklanjuti Hasil Audit Terhadap Tingkat Korupsi di Kementerian/Lembaga. In *Tahun* (Vol. 6, Issue 1).
- Nurhasanah, N. (2016). Efektivitas Pengendalian Internal, Audit Internal, Karakteristik Instansi Dan Kasus Korupsi (Studi Empiris Di Kementerian/ Lembaga). *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 27–48. <https://doi.org/10.28986/jtaken.v2i1.35>
- Pramesti, L., & Haryanto, H. (2019). Akuntabilitas dan Tingkat Korupsi Pemerintah Kabupaten dan Kota Di Provinsi Jawa Tengah. *Jurnal Akuntansi Aktual*, 6(2), 298–308. <https://doi.org/10.17977/um004v6i22019p298>
- Ratmono, D., Cholbyah, A., Cahyonowati, N., & Darsono, D. (2021). The problem of corruption in government organizations: Empirical evidence from indonesia. *Problems and Perspectives in Management*, 19(4), 29–39. [https://doi.org/10.21511/ppm.19\(4\).2021.03](https://doi.org/10.21511/ppm.19(4).2021.03)
- Saputra, N. A. A., & Setiawan, D. (2021). Fiscal Decentralization, Accountability and Corruption Indication: Evidence from Indonesia. *Jurnal Bina Praja*, 13, 29–40. <https://doi.org/10.21787/jbp.13.2021.29-40>

- Setyowati, E. F. (2013). *Pengaruh PAD, DAU dan opini audit terhadap belanja daerah*.
- Shon, J., & Cho, Y. K. (2020). Fiscal Decentralization and Government Corruption: Evidence from U.S. States. *Public Integrity*, 22(2), 187–204. <https://doi.org/10.1080/10999922.2019.1566427>
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting*. John Wiley Inc.
- Suhardjanto, D., Andini, R. P., & Rahmatika, M. W. (2018). Accountability and Corruption Level of Provincial Government in Indonesia. *Review of Integrative Business and Economics Research*, 7(3), 3. www.news.okezone.com
- Syahrir, R. S., & Suryani, E. (2020). Pengaruh Opini Audit dan Temuan Audit Terhadap Tingkat Korupsi (Studi Pada Pemerintah Daerah di Indonesia Tahun 2017). *Journal Accounting and Finance Edisi*, 4(1). <https://journals.telkomuniversity.ac.id/jaf>
- TI. (2022). *Indeks Persepsi Korupsi Indonesia Tahun 2021*. <https://ti.or.id/>
- Verawaty, Puspanita, I., & Sularti, E. (2019). *Pengaruh BPK, Karakteristik Pemerintah dan Indeks Pembangunan Manusia terhadap Tingkat Korupsi Pemerintah Daerah di Indonesia*. 18(2).
- Virgasari, A. (2009). *Hubungan antara opini audit pada laporan keuangan daerah, pendapatan asli daerah, dan dana alokasi umum dengan kinerja keuangan daerah*. Universitas Brawijaya.
- Waluyo, B. (2014). Optimalisasi Pemberantasan Korupsi di Indonesia. *Jurnal Yuridis*, 1(2), 169–182.
- Wang, G., Holmes, R. M., Oh, I. S., & Zhu, W. (2016). Do CEOs Matter to Firm Strategic Actions and Firm Performance? A Meta-Analytic Investigation Based on Upper Echelons Theory. *Personnel Psychology*, 69(4), 775–862. <https://doi.org/10.1111/peps.12140>
- Wibowo, A., & Rossieta, H. (2009). Faktor-Faktor Determinasi Kualitas Audit – Suatu Studi Dengan Pendekatan Earnings Surprise Benchmark. *Jurnal Akuntansi*, 2009.
- Yaldi, E., Pasaribu, J. P. K., Suratno, E., Kadar, M., Gunardi, G., Naibaho, R., Hati, S. K., & Aryati, V. A. (2022). Penerapan Uji Multikolinieritas Dalam

Penelitian Manajemen Sumber Daya Manusia. *Jurnal Ilmiah Manajemen Dan Kewirausahaan (JUMANAGE)*, 1(2), 94–102.
<https://doi.org/10.33998/jumanage.2022.1.2.89>

Zawitri, S. (2009). *Analisis faktor-faktor penentu kualitas audit yang dirasakan dan kepuasan auditee di pemerintahan daerah*. Universitas Diponegoro.

Zhang, S. (2016). Fiscal Decentralization, Budgetary Transparency, and Local Government Size in China. *Emerging Markets Finance and Trade*, 52(7), 1679–1697. <https://doi.org/10.1080/1540496X.2016.1142213>