

DAFTAR PUSTAKA

- Aberbach, J. D., Putnam, R. D., & Rockman, B. A. (1981). *Bureaucrats and Politicians in Western Democracies*. Harvard University Press.
- Adedeji, D. B., Soyinka, K. A., & Sunday, O. M. (2018). Corruption Control in the Public Sector and the Nigerian Accountant. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 8(1), 91–103. <https://doi.org/10.6007/IJARAFMS/v8-i1/3920>
- Agyemang-Duah, W., Gbedoho, E. K., Peprah, P., Arthur, F., Sobeng, A. K., Okyere, J., & Dokbila, J. M. (2018). Reducing poverty through fiscal decentralization in Ghana and beyond: A review. *Cogent Economics and Finance*, 6(1), 1–14. <https://doi.org/10.1080/23322039.2018.1476035>
- Anan, E. (2019). Effect of Fiscal Desentralization and Region-wide Corruption Level in Indonesia. *Proceedings of the International Conference of Democratisation in Southeast Asia (ICDeSA 2019)*, 367(ICDeSA), 246–251. <https://doi.org/10.2991/icdesa-19.2019.50>
- Aswar, K., & Surbakti, L. P. (2013). Pengaruh Desentralisasi Fiskal Terhadap Pendapatan Asli Daerah Dan Belanja Publik Kabupaten/Kota di Indonesia. *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitektur, Dan Teknik Sipil)*, 5(5), 161–169.
- Avis, E., Ferraz, C., & Finan, F. (2018). Do Government Audits Reduce Corruption? Estimating the Impacts of Exposing Corrupt Politicians. *Journal of Political Economy*, 126(5), 1912–1964. <https://doi.org/10.1086/699209>
- Aziz, M. A. A., Rahman, H. A., Alam, M. M., & Said, J. (2015). Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study. *Procedia Economics and Finance*, 28(April), 163–169. [https://doi.org/10.1016/S2212-5671\(15\)01096-5](https://doi.org/10.1016/S2212-5671(15)01096-5)
- Badan Pemeriksa Keuangan. (2019). *Ikhtisar Hasil Pemeriksaan Semester 1 Tahun 2019*.
- Bašná, K. (2019). Income inequality and level of corruption in post-communist European countries between 1995 and 2014. *Communist and Post-Communist Studies*, 52(2), 93–104. <https://doi.org/10.1016/j.postcomstud.2019.05.002>
- Bernaldez, P. B. (2014). Determinants of Political Corruption: A Conceptual Framework. *International Journal on Graft and Corruption*, 1(1), 53–79. <https://doi.org/10.7719/ijgc.v1i1.228>

- 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>
- Brusca, I., Manes Rossi, F., & Aversano, N. (2018). Accountability and Transparency to Fight against Corruption: An International Comparative Analysis. *Journal of Comparative Policy Analysis: Research and Practice*, 20(5), 486–504. <https://doi.org/10.1080/13876988.2017.1393951>
- Changwony, F. K., & Paterson, A. S. (2019). Accounting practice, fiscal decentralization and corruption. *The British Accounting Review*, 51(5), 1–21. <https://doi.org/10.1016/j.bar.2019.04.003>
- Committee of Sponsoring Organizations of the Treadway Commission. (2013). *Internal Control- Intergrated Framework*.
- Cooper, D., & Schindler, P. (2013). *Business Research Methods: 12th Edition*. McGraw-Hill Higher Education.
- De Fine Licht, J., Naurin, D., Esaiasson, P., & Gilljam, M. (2014). When Does Transparency Generate Legitimacy? Experimenting on a Context-Bound Relationship. *Governance*, 27(1), 111–134. <https://doi.org/10.1111/gove.12021>
- Dixit, A. (2002). Incentives and Organizations in the Public Sector: An Interpretative Review. *The Journal of Human Resources*, 37(4), 696–727. <https://doi.org/10.2307/3069614>
- Dong, B., & Torgler, B. (2013). Causes of corruption: Evidence from China. *China Economic Review*, 26(1), 152–169. <https://doi.org/10.1016/j.chieco.2012.09.005>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.5465/amr.1989.4279003>
- Elbahnasawy, N. G. (2014). E-Government, Internet Adoption, and Corruption: An Empirical Investigation. *World Development*, 57, 114–126. <https://doi.org/10.1016/j.worlddev.2013.12.005>
- Faguet, J.-P. (2014). Decentralization and Governance. *World Development*, 53, 2–13. <https://doi.org/10.1016/j.worlddev.2013.01.002>
- Ferraz, C., & Finan, F. (2011). Electoral Accountability and Corruption: Evidence from the Audits of Local Governments. *American Economic Review*, 101(4), 1274–1311. <https://doi.org/10.1257/aer.101.4.1274>
- Fisman, R., & Gatti, R. (2002). Decentralization and corruption: evidence across

- countries. *Journal of Public Economics*, 83(3), 325–345. [https://doi.org/10.1016/S0047-2727\(00\)00158-4](https://doi.org/10.1016/S0047-2727(00)00158-4)
- Ganaie, A. A., Bhat, S. A., Kamaiah, B., & Khan, N. A. (2018). Fiscal Decentralization and Economic Growth: Evidence from Indian States. *South Asian Journal of Macroeconomics and Public Finance*, 7(1), 83–108. <https://doi.org/10.1177/2277978718760071>
- Goel, R. K., & Nelson, M. A. (1998). Corruption and government size: A disaggregated analysis. *Public Choice*, 97(1–2), 107–120. <https://doi.org/10.1023/A:1004900603583>
- Gustavson, M., & Sundström, A. (2018). Organizing the Audit Society: Does Good Auditing Generate Less Public Sector Corruption? *Administration & Society*, 50(10), 1508–1532. <https://doi.org/10.1177/0095399716674306>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate Data Analysis* (7th ed.). Pearson Education Limited.
- Hameed, F. (2005). Fiscal Transparency and Economic Outcomes. In *IMF Working Papers* (WP/05/255).
- Hay, D., & Cordery, C. (2018). The value of public sector audit: Literature and history. *Journal of Accounting Literature*, 40(November 2016), 1–15. <https://doi.org/10.1016/j.acclit.2017.11.001>
- Henderson, J. V., & Kuncoro, A. (2011). Corruption and local democratization in Indonesia: The role of Islamic parties. *Journal of Development Economics*, 94(2), 164–180. <https://doi.org/10.1016/j.jdeveco.2010.01.007>
- Huefner, R. J. (2011). Fraud risks in local government: An analysis of audit findings. *Journal of Forensic and Investigate Accounting*, 3(3), 111–125.
- Indonesia Corruption Watch. (2019). *Laporan Tren Penindakan Kasus Korupsi Tahun 2019*.
- International Organization of Supreme Audit Institutions. (2013). *ISSAI 400 : Compliance Audit Principles*.
- International Organization of Supreme Audit Institutions. (2019). *GUID 5270 : Guideline for the Audit of Corruption Prevention*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jeppesen, K. K. (2019). The role of auditing in the fight against corruption. *The British Accounting Review*, 51(5), 1–26. <https://doi.org/10.1016/j.bar.2018.06.001>

- Klitgaard, R. (1998). International cooperation against corruption. *Finance and Development*, 35(1), 3–6.
- Ko, K., & Zhi, H. (2013). Fiscal Decentralization: guilty of aggravating corruption in China? *Journal of Contemporary China*, 22(79), 35–55. <https://doi.org/10.1080/10670564.2012.716943>
- Komisi Pemberantasan Korupsi. (2019). *Tindak Pidana Korupsi Berdasarkan Lembaga*. diakses 31 Desember 2019, dari <https://www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-instansi>.
- Kyriacou, A. P., & Roca-Sagalés, O. (2011). Fiscal and Political Decentralization and Government Quality. *Environment and Planning C: Government and Policy*, 29(2), 204–223. <https://doi.org/10.1068/c1016r>
- Lecuna, A. (2012). Corruption and Size Decentralization. *Journal of Applied Economics*, 15(1), 139–168. [https://doi.org/10.1016/S1514-0326\(12\)60007-5](https://doi.org/10.1016/S1514-0326(12)60007-5)
- 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>
- Mauro, P. (1995). Corruption and Growth. *The Quarterly Journal of Economics*, 110(3), 681–712. <https://doi.org/10.2307/2946696>
- Mello, L. de, & Barenstein, M. (2001). *Fiscal Decentralization and Governance : A Cross-Country Analysis* (WP/01/71).
- Mistry, J. J. (2012). The Role of eGovernance in Mitigating Corruption. *Accounting and the Public Interest*, 12(1), 137–159. <https://doi.org/10.2308/apin-10287>
- Olken, B. A. (2007). Monitoring Corruption: Evidence from a Field Experiment in Indonesia. *Journal of Political Economy*, 115(2), 200–249. <https://doi.org/10.1086/517935>
- Pamungkas, B., Avrian, C., & Ibtida, R. (2019). Factors influencing audit findings of the Indonesian district governments' financial statements. *Cogent Business & Management*, 6(1), 1–18. <https://doi.org/10.1080/23311975.2019.1673102>
- Pathak, J. (2005). Risk management, internal controls and organizational vulnerabilities. *Managerial Auditing Journal*, 20(6), 569–577. <https://doi.org/10.1108/02686900510606065>
- Prud'homme, R. (1994). On the dangers of decentralization (English). In *Policy Research Working Paper* (WPS 1252).

- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach*. Wiley.
- Shah, A. (2006). *Corruption and decentralized public governance* (WPS3824). The World Bank.
- Siburian, M. E. (2019). Fiscal decentralization and regional income inequality: evidence from Indonesia. *Applied Economics Letters*, 0(0), 1–4. <https://doi.org/10.1080/13504851.2019.1683139>
- Siddiquee, N. A., Nastiti, D., & Sejati, N. A. (2012). Regional Autonomy and Local Resource Mobilization in Eastern Indonesia: Problems and Pitfalls of Fiscal Decentralization. *Asian Affairs: An American Review*, 39(1), 44–68. <https://doi.org/10.1080/00927678.2012.649636>
- Suhardjanto, D., Syarifuddin, M., Andini, R. P., & Rahmatika, M. W. (2018). Accountability and Corruption Level of Provincial Government in Indonesia. *Review of Integrative Business & Economics Research*, 7(3), 281–296.
- Tanzi, V. (1994). *Corruption, governmental activities, and markets* (WP/94/99). International Monetary Fund.
- Transparency International. (2019). *Corruption Perception Index 2019*. <https://www.transparency.org/cpi2019?news/feature/cpi-2019>
- 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>
- Zhao, X., & Xu, H. D. (2015). E-Government and Corruption: A Longitudinal Analysis of Countries. *International Journal of Public Administration*, 38(6), 410–421. <https://doi.org/10.1080/01900692.2014.942736>

_____, Undang-Undang Republik Indonesia Nomor 22 Tahun 1999 Tentang Otonomi Daerah.

_____, Undang-Undang Republik Indonesia Nomor 25 Tahun 1999 Tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Daerah.

_____, Undang-Undang Republik Indonesia Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi.

_____, Undang-Undang Republik Indonesia Nomor 20 Tahun 2001 Tentang Pemberantasan Tindak Pidana Korupsi.

_____, Undang-Undang Republik Indonesia Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan.

_____, Undang - Undang Republik Indonesia Nomor 46 Tahun 2009 Tentang
Pengadilan Tindak Pidana Korupsi.