
[JAMAL] Submission Acknowledgement

1 pesan

Dr. Aji Dedi Mulawarman <jamalfeb@ub.ac.id>
Kepada: Mrs Fidiana Fidiana <fidiana@stiesia.ac.id>

11 Mei 2018 09.48

Mrs Fidiana Fidiana:

Terima kasih telah memasukkan artikel berjudul, "DETERMINAN KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH DITINJAU DARI KELEMAHAN SISTEM PENGENDALIAN INTERNAL DAN KETIDAKPATUHAN PERUNDANG-UNDANGAN" ke Jurnal Akuntansi Multiparadigma melalui Online Journal System. Melalui sistem ini, Bapak/Ibu dapat melihat perkembangan revidi artikel Bapak/Ibu dengan menggunakan login berikut:

Manuscript URL: <http://jamal.ub.ac.id/index.php/jamal/author/submission/965>
Username: fidy4n4

Adapun proses yang akan Bapak/Ibu lalui adalah sebagai berikut:

1. Penulis memasukkan artikel melalui OJS JAMAL di www.jamal.ub.ac.id
2. Penulis wajib mencantumkan kontak handphone setelah melakukan submisi melalui profil user dan email jamal.feub@gmail.com
3. Revidi administrasi artikel oleh tim manajemen, maksimal 7 hari setelah submisi
4. Penulis wajib mengembalikan hasil revidi administrasi dengan memenuhi standar selingkung, bebas plagiasi, dan kelayakan artikel maksimal 7 hari setelah email OJS dikirim
5. Penulis yang telah memenuhi standar selingkung, bebas plagiasi, dan kelayakan artikel baru diwajibkan membayar Rp. 2.000.000,00 melalui rekening JAMAL, maksimal 7 hari setelah konfirmasi dikirimkan
6. Penulis yang telah melakukan pembayaran artikelnya wajib diserahkan kepada reviewer
7. Seluruh hasil revidi (admin dan reviewer) wajib dikirimkan melalui akun penulis di OJS JAMAL yang sudah terdaftar. Penulis tidak diperbolehkan mengirim hasil revidi melalui balasan email atau membuat submisi baru.
8. JAMAL mewajibkan pengutipan dan daftar pustaka artikel berbasis aplikasi mendeley. Aplikasi mendeley dapat diunduh pada www.mendeley.com. Pedoman penggunaan aplikasi mendeley dapat diakses pada www.jamal.ub.ac.id atau jamalovers.wordpress.com.

Keterangan:

1. Hasil plagiasi dapat dibuktikan dengan melampirkan (pada bagian supplementary file) surat keterangan bebas plagiasi dari lembaga yang diakui kredibilitasnya atau dengan menyerahkan pada manajemen JAMAL dengan menambah biaya sebesar Rp.100.000,00.
2. Penulis mengirimkan revidi artikel melalui author version (tidak membuat submisi baru). Pedoman unggah revidi artikel dapat dilihat pada <http://jamal.ub.ac.id/download/Revisi%20Artikel.pdf>.

Atas perhatiannya kami ucapkan terima kasih.

Dr. Aji Dedi Mulawarman
Jurnal Akuntansi Multiparadigma

Iwan Triyuwono
Editor in Chief
Jurnal Akuntansi Multiparadigma
Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Brawijaya
Masyarakat Akuntansi Multiparadigma Indonesia
Jl. MT. Haryono 165 Malang 65145

[HOME](#) | [ABOUT](#) | [USER HOME](#) | [SEARCH](#) | [CURRENT](#) | [ARCHIVES](#) | [ANNOUNCEMENTS](#) | [SITE MAP](#) | [CONTACT](#) | [ABSTRACTING AND INDEXING](#)

Home > User > Author > Submissions > #965 > Review

#965 Review

- [Summary](#)
- [Review](#)
- [Editing](#)

Submission

Authors	Fitria Ika Siwi Rahayu, Fidiana Fidiana
Title	DERTERMINAN KUALITAS OPINI AUDIT PEMERINTAH DAERAH
Section	Articles
Editor	Ari Kamayanti Aji Mulawarman Iwan Triyuwono

Peer Review

Round 1

Review Version	965-3328-2-RV.docx 2018-07-26
Initiated	2018-07-30
Last modified	2018-08-14
Uploaded file	None

Editor Decision

Decision	Accept Submission 2018-08-31
Notify Editor	Editor/Author Email Record 2018-08-14
Editor Version	965-3392-1-ED.doc 2018-05-17 965-3392-2-ED.docx 2018-07-26
Author Version	965-3505-1-ED.docx 2018-05-31 Delete 965-3505-2-ED.docx 2018-07-04 Delete 965-3505-3-ED.docx 2018-07-09 Delete 965-3505-4-ED.docx 2018-07-24 Delete 965-3505-5-ED.docx 2018-07-26 Delete 965-3505-6-ED.docx 2018-08-03 Delete 965-3505-7-ED.docx 2018-08-28 Delete
Upload Author Version	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/>

About JAMAL

- [Aim and Scope](#)
- [Editorial Team](#)
- [Peer Reviewers](#)
- [Management Team](#)
- [Publication Ethics](#)
- [Copyright Notice](#)
- [Visitor Statistic](#)
- [History](#)
- [Reviewers Acknowledgement](#)

User

You are logged in as... fidy4n4

- [My Profile](#)
- [Log Out](#)

Information for Author

- [Author Guidelines](#)
- [Author Guidelines \(PDF Version\)](#)
- [Submissions Guidelines](#)
- [Template](#)
- [Author Fees](#)
- [Index of Authors](#)

Language

Select Language

Tools



- [Mendeley User Guide](#)
- [Insert Citation using Mendeley](#)



THOMSON REUTERS

ENDNOTE



Index



[HOME](#) | [ABOUT](#) | [USER HOME](#) | [SEARCH](#) | [CURRENT](#) | [ARCHIVES](#) | [ANNOUNCEMENTS](#) | [SITE MAP](#) | [CONTACT](#) | [ABSTRACTING AND INDEXING](#)

Home > User > Author > Submissions > #965 > Summary

#965 Summary

- [Summary](#)
- [Review](#)
- [Editing](#)

Submission

Authors	Fitria Ika Siwi Rahayu, Fidiana Fidiana
Title	DERTERMINAN KUALITAS OPINI AUDIT PEMERINTAH DAERAH
Original file	965-3327-1-SM.docx 2018-05-11
Supp. files	None
Submitter	Fidiana Fidiana
Date submitted	May 11, 2018 - 09:48 AM
Section	Articles
Editor	Ari Kamayanti Aji Mulawarman Iwan Triyuwono
Abstract Views	1140

Author Fees

Article Submission	0.00 IDR	Pay Now
Article Publication	2500000.00 IDR	Pay Now

Status

Status	Published Vol 9, No 2 (2018): Jurnal Akuntansi Multiparadigma
Initiated	2018-08-31
Last modified	2018-12-27

Submission Metadata

Authors

Name	Fitria Ika Siwi Rahayu
Affiliation	Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya
Country	Indonesia
Bio Statement	—

Name	Fidiana Fidiana
Affiliation	Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya
Country	Indonesia
Bio Statement	—
Principal contact for editorial correspondence.	

Title and Abstract

Title	DERTERMINAN KUALITAS OPINI AUDIT PEMERINTAH DAERAH
Abstract	Abstrak: Determinan Kualitas Opini Audit Pemerintah Daerah. Studi ini bermaksud menguji ketidakpatuhan pada regulasi dan kelemahan sistem pengendalian internal terhadap kualitas opini audit pemerintah daerah. Metode yang digunakan adalah uji regresi logistik biner pada auditor pemerintah di 39 kabupaten/kota Provinsi Jawa Timur. Studi ini menemukan bahwa tingkat materialitas merupakan penyebab utama dari kualitas opini audit. Peningkatan temuan

About JAMAL

- [Aim and Scope](#)
- [Editorial Team](#)
- [Peer Reviewers](#)
- [Management Team](#)
- [Publication Ethics](#)
- [Copyright Notice](#)
- [Visitor Statistic](#)
- [History](#)
- [Reviewers Acknowledgement](#)

User

You are logged in as... fidy4n4

- [My Profile](#)
- [Log Out](#)

Information for Author

- [Author Guidelines](#)
- [Author Guidelines \(PDF Version\)](#)
- [Submissions Guidelines](#)
- [Template](#)
- [Author Fees](#)
- [Index of Authors](#)

Language

Select Language

Tools



- [Mendeley User Guide](#)
- [Insert Citation using Mendeley](#)



Index



auditor jika dibandingkan dengan tahun sebelumnya belum tentu bersifat material. Standar Pemeriksaan Keuangan Negara (SPKN) juga menyebutkan bahwa penentuan materialitas dipengaruhi oleh luasnya cakupan pemeriksaan, waktu, sifat, serta evaluasi outcome.

Abstract: Determinants of the Quality of Local Government Audit Opinions. This study intends to examine non-compliance with regulations and weaknesses of the internal control system to the quality of local government audit opinions. The method used is a binary logistic regression test on government auditors in 39 districts/cities in East Java Province. This study finds that the level of materiality is the main cause of the quality of audit opinion. Increasing the auditor's findings when compared with the previous year is not necessarily material. The State Financial Examination Standard also states that the determination of materiality is influenced by the extent of the examination, time, nature, and outcome evaluation.

Indexing

Keywords ketidaktaatan regulasi; sistem pengendalian internal; temuan auditor

Language en

Supporting Agencies

Agencies —

References

- References
- Albrecht, C., Malaguano, R., Holland, D., & Sanders, M. (2012). A Cross-Country Perspective On Professional Oversight, Education Standards and Countries' Perceived Level of Corruption. *Cross Cultural Management: An International Journal*, 19(4), 433–454. <https://doi.org/10.1108/13527601211269978>
- Aikins, S. K. (2012). Determinants of Auditee Adoption of Audit Recommendations: Local Government Auditors' Perspectives. *Journal of Public Budgeting, Accounting & Financial Management*, 24(2), 195-220. <https://doi.org/10.1108/JPBAFM-24-02-2012-B002>
- Alfiani, A. N., Rahayu, S., & Nurbaiti, A. (2017). Jumlah Temuan Audit atas Sistem Pengendalian Internal dan Jumlah Temuan Audit atas Kepatuhan terhadap Opini LKPD Pemerintah Kota/Kabupaten di Jawa Barat. *Jurnal Riset Akuntansi Kontemporer (JRAK)*, 9(1), 12–19. <https://dx.doi.org/10.23969/jrak.v9i1.362>
- Alvarez, J. L. (2015). Multivariate Robust Estimation of Inequality Indices. *International Journal of Social Economics*, 42(10), 921-945. <https://doi.org/10.1108/IJSE-12-2013-0271>
- Atmaja, R. S. A. W., & Probohudono, A. N. (2015). Analisis Audit BPK RI terkait Kelemahan SPI, Temuan Ketidapatuhan dan Kerugian Negara. *Jurnal Integritas*, 1(1), 81–110.
- An, W., & Kweon, Y. (2017). Do Higher Government Wages Induce Less Corruption? Cross-Country Panel Evidence. *Journal of Policy Modeling*, 39(5), 809-826. <https://doi.org/10.1016/j.jpolmod.2017.03.001>
- Araujo, J. F. F. E. D., & Tejedo-Romero, F. (2016). Local Government Transparency Index: Determinants of Municipalities' Rankings. *International Journal of Public Sector Management*, 29(4), 27-347. <https://doi.org/10.1108/IJPSM-11-2015-0199>
- 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, 163-169. [https://doi.org/10.1016/S2212-5671\(15\)01096-5](https://doi.org/10.1016/S2212-5671(15)01096-5)
- Basri, H., & Nabihah, A. K. S. (2014). Accountability of Local Government: The Case of Aceh Province, Indonesia. *Asia Pacific Journal of Accounting and Finance*, 3(1), 1-14.
- Bradbury, M. E. (2017). Large Audit Firm Premium and Audit Specialisation in the Public Sector. *Accounting & Finance*, 57(3), 657-679. <https://doi.org/10.1111/acfi.12167>
- Brandsma, G. J., & Schillemans, T. (2013). The Accountability Cube: Measuring Accountability. *Journal of Public Administration Research and Theory*, 23(4), 953–975. <https://doi.org/10.1093/jopart/mus034>
- Butcher, K., Harrison, G., & Ross, B. (2012). Perceptions of Audit Service Quality and Auditor Retention. *International Journal of Auditing*, 17(1), 54-74. <https://doi.org/10.1111/j.1099-1123.2012.00457.x>
- Cabral, S., & Lazzarini, S. G. (2014). Guarding the Guardians : An Analysis of Investigations against Police Officers in an Internal Affairs Division. *Journal of Public Administration Research and Theory*, 25(3), 787–829. <https://doi.org/10.1093/jopart/muu001>
- Carlson, D. E., Cowen, J. M., & Fleming, D. J. (2014). Third-Party Governance and Performance Measurement: A Case Study of Publicly Funded Private School Vouchers. *Journal of Public Administration Research and Theory*, 24(4), 897–922. <https://doi.org/10.1093/jopart/mut017>
- Charron, N., & Lapuente, V. (2010). Does democracy produce quality of government? *European Journal of Political Research*, 49(4), 443–470. <https://doi.org/10.1111/j.1475-6765.2009.01906.x>
- Christensen, B. E., Elder, R. J., & Glover, S. M. (2015). Behind the Numbers: Insights into Large Audit Firm Sampling Policies. *Accounting Horizons*, 29(1), 61-81. <https://doi.org/10.2308/acch-50921>
- Cioban, A. N., Hlaciuc, E., & Zaiceanu, A. M. (2015). The Impact and Results of the Internal Audit Activity Exercised in the Public Sector in Romania. *Procedia Economics and Finance*, 32, 394-399. [https://doi.org/10.1016/S2212-5671\(15\)01409-4](https://doi.org/10.1016/S2212-5671(15)01409-4)
- Coetzee, P. (2016). Contribution of Internal Auditing to Risk Management: Perceptions of Public Sector Senior Management. *International Journal of Public Sector Management*, 29(4), 348-364. <https://doi.org/10.1108/IJPSM-12-2015-0215>
- Cohen, S., & Leventis, S. (2013). An Empirical Investigation of Audit Pricing in the Public Sector: The Case of Greek LGOs. *Financial Accountability & Management*, 29(1), 74-98. <https://doi.org/10.1111/faam.12003>
- Dahlstrom, C., Lapuente, V., & Teorell, J. (2012). The Merit of Meritocratization: Politics, Bureaucracy, and the Institutional Deterrents of Corruption. *Political Research Quarterly*, 65(3), 656–668. <https://doi.org/10.1177/1065912911408109>
- Demircioglu, M. A., & Audretsch, D. B. (2017). Conditions for Innovation in Public Sector Organizations. *Research Policy*, 46(9), 1681-1691. <https://doi.org/10.1016/j.respol.2017.08.004>
- Dwiputrianti, S. (2011). Scope of Auditing on the Quality of Content in the Indonesian External Public Sector Auditing Reports. *International Review of Public Administration*, 16(3), 133-149.

DOAJ DIRECTORY OF OPEN ACCESS JOURNALS

Google scholar

GARUDA GARBA RUJUKAN DIGITAL

indonesia ONESEARCH

Google scholar METRICS

Accreditation Certificate



Member of



Author

- Submissions
- Active (0)
 - Archive (1)
 - New Submission

Notifications

- View (20 new)
- Manage

Journal Content

Search

Search Scope **All**

Browse

- By Issue
- By Author
- By Title

Information

- For Readers
- For Authors
- For Librarians

Keywords

accountability akuntabilitas
akuntansi corporate governance csr etika
fenomenologi fraud gender kinerja
manajemen laba nilai perusahaan opini audit
pelaporan pendidikan akuntansi pengungkapan

- <https://doi.org/10.1080/12294659.2011.10805211>
Dyckman, T. R., & Zeff, S. A. (2014). Some Methodological Deficiencies in Empirical Research Articles in Accounting. *Accounting Horizons*, 28(3), 695-712. <https://doi.org/10.2308/acch-50818>
- Elder, R. J., Lowensohn, S., & Reck, J. L. (2015). Audit Firm Rotation, Auditor Specialization, and Audit Quality in the Municipal Audit Context. *Journal of Governmental & Nonprofit Accounting*, 4(1), 73-100. <https://doi.org/10.2308/ogna-51188>
- Fan, H. (2012). Government Performance Auditing Demand Research Based on the Neo-Institutional Economics. *China Finance Review International*, 2(2), 100-120. <https://doi.org/10.1108/20441391211215806>
- Ferraz, C., & Finan, F. (2011). Electoral Accountability and Corruption in Local Governments: Evidence from Audit Reports. *American Economic Review*, 101(4), 1274–1311. <https://doi.org/10.1257/aer.101.4.1274>
- Ferry, L., Zakaria, Z., Zakaria, Z., & Slack, R. (2017). Watchdogs, Helpers or Protectors? – Internal Auditing in Malaysian Local Government. *Accounting Forum*, 41(4), 375-385. <https://doi.org/10.1016/j.acfor.2017.10.001>
- Fitzgerald, B. C., & Giroux, G. A. (2014). Voluntary Formation of Audit Committees by Large Municipal Governments. *Research in Accounting Regulation*, 26(1), 67-74. <https://doi.org/10.1016/j.racreg.2014.02.006>
- Harun, An, Y., & Kahar, A. (2013). Implementation and Challenges of Introducing NPM and Accrual Accounting in Indonesian Local Government. *Public Money & Management*, 33(5), 383-388. <https://doi.org/10.1080/09540962.2013.817131>
- Irawan, A. B., & McIntyre-Mills, J. (2016). Application of Critical Systems Thinking to Performance Auditing Practice at the Indonesian Supreme Audit Institution: Issues and Challenges. *System Research and Behavioral Science*, 33(1), 24-44. <https://doi.org/10.1002/sres.2325>
- Jamaluddin, J., & Syarifuddin, S. (2015). Ambiguitas dan Konflik Peran Serta Independensi sebagai Determinan Kualitas Audit Internal. *Jurnal Akuntansi Multiparadigma*, 5(3), 421-431. <https://doi.org/10.18202/jamal.2014.12.5031>
- James, O. (2010). Performance Measures and Democracy: Information Effects on Citizens in Field and Laboratory Experiments. *Journal of Public Administration Research and Theory*, 21(3), 399–418. <https://doi.org/10.1093/jopart/muq057>
- Jones, G., & Beattie, C. (2015). Local Government Internal Audit Compliance. *Australasian Accounting, Business and Finance Journal*, 9(3), 59-71. <https://dx.doi.org/10.14453/aabfj.v9i3.5>
- Kan, R., & Zhou, G. (2017). Modeling Non-Normality Using Multivariate T: Implications for Asset Pricing. *China Finance Review International*, 7(1), 2-32. <https://doi.org/10.1108/CFRI-10-2016-0114>
- Kirk, N., Brower, A., & Duncan, R. (2017). New Public Management and Collaboration in Canterbury, New Zealand's Freshwater Management. *Land Use Policy*, 65, 53-61. <https://doi.org/10.1016/j.landusepol.2017.03.034>
- Kuhn, M., & Siciliani, L. (2013). Manipulation and Auditing of Public Sector Contracts. *European Journal of Political Economy*, 32, 251-267. <https://doi.org/10.1016/j.ejpoleco.2013.08.002>
- Lewis, B. D., & Oosterman, A. (2011). Sub-National Government Capital Spending in Indonesia: Level, Structure, and Financing. *Public Administration and Development*, 31(3), 149-158. <https://doi.org/10.1002/pad.582>
- Lisic, L. L., Silveri, S. D., Song, Y., & Wang, K. (2015). Accounting Fraud, Auditing, and the Role of Government Sanctions in China. *Journal of Business Research*, 68(6), 1186-1195. <https://doi.org/10.1016/j.jbusres.2014.11.013>
- 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>
- López, D. M., & Rich, K. T. (2017). Geographic Distance and Municipal Internal Control Reporting. *Advances in Accounting*, 36, 40-49. <https://doi.org/10.1016/j.adiac.2016.08.003>
- 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. In *Seminar Nasional Akuntansi 18* (pp 1-26). Medan.
- Mir, M., & Sutioyno, W. (2013). Public Sector Financial Management Reform: A Case Study of Local Government Agencies in Indonesia. *Australasian Accounting, Business and Finance Journal*, 7(4), 97-117. <http://doi.org/10.14453/aabfj.v7i4.7>
- Monfardini, P., & Maravic, P. V. (2012). Municipal Auditing in Germany and Italy: Explosion, Change, or Recalcitrance? *Financial Accountability & Management*, 28(1), 52-76. <https://doi.org/10.1111/j.1468-0408.2011.00536.x>
- Morozumi, A., & Veiga, F. J. (2016). Public Spending and Growth: The Role of Government Accountability. *European Economic Review*, 89, 148-171. <https://doi.org/10.1016/j.euroecorev.2016.07.001>
- Nurmandi, A., & Kim, S. (2015). Making E-Procurement Work in a Decentralized Procurement System: A Comparison of Three Indonesian Cities. *International Journal of Public Sector Management*, 28(3), 198-220. <https://doi.org/10.1108/IJPSM-03-2015-0035>
- Pacini, C. J., Hopwood, W. S., & Sinclair, D. T. (2016). Domestic Asset Tracing: Identifying, Locating and Freezing Stolen and Hidden Assets. *Journal of Forensic Accounting Research*, 1(1), A42-A65.
- Pamungkas, B., Ibtida, R., & Avrian, C. (2018). Factors Influencing Audit Opinion of the Indonesian Municipal Governments' Financial Statements. *Cogent Business & Management*, 5(1), 1-18.
- Pahlevi, A. R., & Setiawan, D. (2017). Apakah Karakteristik Kepala Daerah Berdampak terhadap Kinerja Pemerintahannya? *Jurnal Akuntansi Multiparadigma*, 8(3), 571-582. <https://doi.org/10.18202/jamal.2017.12.7074>
- Pearson, D. (2014). Significant Reforms in Public Sector Audit – Staying Relevant in Times of Change and Challenge. *Journal of Accounting & Organizational Change*, 10(1), 150-161. <https://doi.org/10.1108/JAOC-06-2013-0054>
- Pierre, J., Peters, B. G., & Licht, J. D. F. (2018). Is Auditing the New Evaluation? Can It be? Should it be? *International Journal of Public Sector Management*, 31(6), 726-739. <https://doi.org/10.1108/IJPSM-08-2017-0219>
- Prabowo, H. Y., & Cooper, K. (2016). Re-Understanding Corruption in the Indonesian Public Sector through Three Behavioral Lenses. *Journal of Financial Crime*, 23(4), 1028-1062. <https://doi.org/10.1108/JFC-08-2015-0039>
- Ratmono, D., & Pradopowati, A. (2016). Determinan Fraud Belanja Bantuan Sosial Pemerintah Daerah. *Jurnal Akuntansi Multiparadigma*, 7(3), 322-334. <https://doi.org/10.18202/jamal.2016.12.7024>
- Reddic, W., Shelton, S. W., & Shmagel, G. K. (2017). A Repeat Offender of Corruption: South MunaiGas Case Study. *Journal of Forensic Accounting Research*, 2(1), A91-A107. <https://doi.org/10.2308/jfar-51930>

- Reichborn-Kjennerud, K. (2013). Political Accountability and Performance Audit: The Case of the Auditor General in Norway. *Public Administration*, 91(3), 680–695. <https://doi.org/10.1111/padm.12025>
- Roesel, F. (2017). Do Mergers of Large Local Governments Reduce Expenditures? – Evidence from Germany Using the Synthetic Control Method. *European Journal of Political Economy*, 50, 22-36. <https://doi.org/10.1016/j.ejpoleco.2017.10.002>
- Rusmin, Astami, E. W., & Scully, G. (2014). Local Government Units in Indonesia: Demographic Attributes and Differences in Financial Condition. *Australasian Accounting, Business and Finance Journal*, 8(2), 88-109. <https://dx.doi.org/10.14453/aabfj.v8i2.7>
- Siddi, P. (2016). Peran Karakteristik Keuangan dan Opini Audit dalam Meningkatkan Kinerja Penyelenggaraan Pemerintahan Daerah. *Jurnal Akuntansi Multiparadigma*, 7(3), 419-436. <https://doi.org/10.18202/jamal.2016.12.7030>
- Sutopo, B., Wulandari, T. R., Adiati, A. K., & Saputra, D. A. (2017). E-Government, Audit Opinion, and Performance of Local Government Administration in Indonesia. *Australasian Accounting, Business and Finance Journal*, 11(4), 6-22. <https://doi.org/10.14453/aabfj.v11i4.2>
- Talbot, C., & Wiggan, J. (2010). The Public Value of the National Audit Office. *International Journal of Public Sector Management*, 23(1), 54-70. <https://doi.org/10.1108/09513551011012321>
- Vining, A. R., & Richards, J. (2016). Indigenous Economic Development in Canada: Confronting Principal-Agent and Principal-Principal Problems to Reduce Resource Rent Dissipation. *Resources Policy*, 49, 358-367. <https://doi.org/10.1016/j.resourpol.2016.07.006>
- Xiao, J. Z., Yang, S., Zhang, X., & Firth, M. (2016). Institutional Arrangements and Government Audit Independence in China. *Abacus*, 52(3), 532-567. <https://doi.org/10.1111/abac.12086>
- Yurniwati, & Rizaldi, A. (2015). Control Environment Analysis at Government Internal Control System: Indonesia Case. *Procedia - Social and Behavioral Sciences*, 211, 844-850. <https://doi.org/10.1016/j.sbspro.2015.11.111>

JAMAL

Jurnal Akuntansi Multiparadigma

Organized by:

University of Brawijaya and Masyarakat Akuntansi Multiparadigma Indonesia (MAMI)

Powered by [Open Journal System 2.4.7.1](#)

This work is licensed under a
[Creative Commons Attribution 4.0 International License](#)