

THE INFLUENCE OF TLRHP ON THE LEVEL OF GOVERNMENT COMPLIANCE IN LKPD DISCLOSURES: A STUDY IN DISTRICTS/CITIES IN CENTRAL SULAWESI PROVINCE

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Abstract:

The research aims to see the effect of follow-up recommendations from audit results on compliance in disclosing local government financial reports. Using a quantitative approach, the secondary data comes from the Ministry of Finance and BPK RI regarding follow-up to audit recommendations in 2018-2022. Data analysis was carried out using the PLS SEM method using WarpPLS 7.0. The research results show that follow-up to audit recommendations has a positive and significant effect on government compliance and strengthens the relationship in the disclosure of regional government financial reports, with path coefficients of 0.27 and 0.26, respectively. The R² value of 0.23 indicates that the two variables explain 23% of the variability in compliance levels. Model fit testing shows valid results, with all model indices meeting the fit criteria. The research results reveal that the Follow-up to Audit Result Recommendations (TLRHP) has a positive and significant influence on the Level of Compliance (TKPTHN) and strengthens the Disclosure of Regional Government Financial Reports (PLKPD). Implementation of audit recommendations and transparency of financial management is critical to increase regional government accountability. Although these variables explain 23% of the variation in compliance, other factors still contribute. This research suggests a qualitative approach for further studies to explore the relationship between audit and compliance and the impact of monitoring systems on corruption prevention.

Keywords: Follow-up recommendations on audit results, level of compliance, disclosure of regional government financial reports

INTRODUCTION

Effective financial management is a reflection of the independence and transparency of local government. Regional governments are responsible for managing finances accountable, which is realized through regional government financial reports (LKPD). Every year, this report must be audited by the Financial Audit Agency (BPK), with a deadline of no later than six months after the end of the fiscal year (Nurhayati et al., 2022). The results of the BPK audit are presented in the Audit Result Report (LHP), which contains an opinion regarding the fairness of the financial statements and is submitted to the relevant legislative institution for follow-up (Rizki et al., 2022).

Law number 15 of 2004 concerning auditing the management and responsibility of state finances establishes a legal framework for the Financial Audit Agency (BPK) to examine state and regional financial management. BPK's duties include financial audits, performance, and specific objectives, which aim to ensure that financial governance is carried out according to statutory regulations and sound governance principles (Damas et al., 2022).

BPK Regulation No. 2 of 2017 states that audit results are presented in the form of an Audit Result Report (LHP), which consists of three main parts: BPK's Opinion regarding the fairness of financial reports, This includes an assessment of whether the financial reports present fair



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information and are by applicable accounting standards. Findings related to the Internal Control System (SPI): BPK evaluates the effectiveness of the internal control system implemented by the entity to reduce the risk of errors and irregularities in financial reports. Findings regarding regulatory compliance. This includes an assessment of the entity's compliance with applicable laws and regulations (Putra & Sentosa, 2021).

The Financial Audit Agency (BPK) is essential in increasing accountability and transparency in state and regional financial management. Based on Law No. 15 of 2004, the BPK provides recommendations to local governments, which must be followed up within 60 working days. These recommendations are categorized into four classifications: appropriate, inappropriate, not yet followed up, or not actionable. Appropriate follow-up to BPK recommendations is essential in assessing regional government accountability (Damas et al., 2022). Accountability is a manifestation of the obligation of a government agency to be responsible for the success or failure of implementing the mission of the agency concerned (Pattawe, Ikbal A, 2022)

The results of follow-up monitoring carried out until Semester I 2022 on 14 Regional Governments and 24 Regional-Owned Enterprises (BUMD) in Central Sulawesi Province show that the provisions have followed and evaluated 67.30% of the total recommendations. Overall, from Semester II 2022 to Semester II 2022, the relevant entities have implemented the recommendations of the Financial Audit Agency (BPK) from the results of audits from 2005 to 2022 by handing over assets and depositing funds to the state, regional or company treasury by total value IDR 528,287,112,792.28. The completion rate for this follow-up has only reached 67.29%, a higher level than the previous level but still below the set target, namely 80%. (BPK Representative of Central Sulawesi Province, 2023). A similar thing also happened in Bengkulu Province, where the achievement of follow-up completion in 2020 only reached 69.97% (BPK Representative of Bengkulu Province, 2021).

The regional government's non-compliance in following up on BPK recommendations negatively impacts financial management accountability and transparency. Research shows that low follow-up completion rates can decrease public trust in the government and reduce the effectiveness of regional financial management (Imtinan & Hasibuan, 2021). In addition, this non-compliance can potentially cause more significant financial losses, both actual and potential, which will ultimately harm the public interest (Indrayani & Widiastuti, 2020).

Local governments' non-compliance with the recommendations of the Financial Audit Agency (BPK) has a significant impact on the accountability and transparency of financial management. Research shows that the more compliance findings that are not followed up, the lower the level of regional government accountability (Damas et al., 2022), (Rizki et al., 2022). This has implications for regional losses, both actual and potential. A concrete example can be seen in the West Pasaman Regency Government, where several officials only returned losses after passing the deadline determined by the BPK, showing that non-compliance with deadlines can reduce the effectiveness of financial management (Putra & Sentosa, 2021).

In Indonesia, the Financial Audit Agency (BPK) sets four main criteria for providing audit opinions: compliance with government accounting standards, adequacy of disclosure, compliance with statutory regulations, and the effectiveness of internal control. Any violation of these criteria, especially those relating to statutory regulations, can result in state or regional losses. As stated by (Rumangun et al., 2021), "Violations of statutory regulations can cause real and definite losses for regional governments, which ultimately impacts the quality of financial reports."

This research confirms that compliance with statutory regulations and the effectiveness of the internal control system greatly influence the quality of local government financial reports. In



addition, (Munggaran et al., 2020) emphasized that "government accounting standards and a good internal control system can prevent misstatements in financial reports." Thus, violations that cause financial losses to local governments affect the accuracy of financial reports and lead to lower audit opinions, such as "disclaimer" or "unreasonable." These losses can be in the form of a shortage of money, securities and goods, the amount of which is accurate and specific due to unlawful acts, whether intentional or due to negligence (M Din, Munawarah, Ghozali, 2017).

Settlement of regional losses often faces significant obstacles. In the latest report, the effectiveness of the Regional Loss Settlement Team (TPKD) or the Compensation Claims Consideration Council (TGR Council) still needs to be improved. Apart from that, the lack of supporting documents for the compensation claim process also slows the settlement of existing losses, resulting in a protracted process without adequate settlement guarantees. Furthermore, the low follow-up to BPK recommendations indicates that local governments still need to implement these recommendations. Research (Imtinan & Hasibuan, 2021) indicates that follow-up on audit results improves the quality of financial reports. Failure to comply with this recommendation can reduce the local government's opportunity to obtain an Unqualified Opinion (WTP) from the BPK (Rizki et al., 2022).

Based on the audit results, the BPK provides four types of opinions regarding the fairness of the presentation of financial statements, each of which reflects the quality of financial management by local governments: Unqualified Opinion (WTP), stating that the financial statements fairly present the financial position and cash flows of the entity, and by applicable accounting principles. Reasonable Opinion with Exceptions (WDP) states that there are exceptions to some issues that do not affect overall fairness. Adverse Opinion states that the financial statements must present the financial position fairly, indicating a severe financial management problem. Statement of No Opinion (TMP) or Disclaimer of Opinion is given when the auditor cannot provide an opinion due to limited audit scope, which may be caused by inadequate information or access (Imtinan & Hasibuan, 2021).

Thus, this research aims to analyze the effect of follow-up recommendations from audit results on the level of compliance in disclosing regional financial reports, which is expected to strengthen financial governance.

Literature Review. Agency Theory is a framework that explains the contractual relationship between two parties, namely the principal and the agent. In this context, the principal is an individual or group that gives agents rights and responsibilities to manage assets and make decisions that align with the principal's interests (Damas et al., 2022). In the public sector in Indonesia, the principal is the community or power holder who gives authority to the government as an agent to carry out its duties and responsibilities. Therefore, the government is expected to act according to the directions given and be responsible for the performance it has carried out (Rizki et al., 2022).

Follow-up on Government Recommendations on the Level of Government Compliance. to Non-compliance with laws and regulations resulting in state/regional losses (M Din, Munawarah, Ghozali, 2017) BPK monitors the implementation of the Follow-up on Audit Results Recommendations (TLRHP) to assess the extent to which The relevant officials have implemented the recommendations from the inspection results within the specified period. Responses or explanations regarding the follow-up to recommendations are submitted by the official being examined and the responsible official to the BPK. A recommendation is declared to have been followed up appropriately if the follow-up action carried out by officials has adequately fulfilled the BPK's recommendations and is accompanied by relevant supporting evidence. The BPK's



recommendations will improve the management and accountability of state, regional or corporate finances in related entities. (BPK, 2024)

This is based on the finding that effective follow-up can prevent potential regional losses caused by financial management that are not by regulations. In line with this, (Putra & Sentosa, 2021) identified various factors contributing to the lack of optimal follow-up. Based on this description, the hypothesis proposed is;

H1: Follow-up to Recommendations from Audit Results Has a Significant Influence on the Level of Government Compliance

Disclosure of local government financial reports strengthens the relationship between follow-up to audit recommendations and the level of government compliance. Disclosure

Accountability reports are one of the obligations of regional governments in the context of accountable and transparent regional financial management, which is realized in the form of financial reports. Financial reports are a form of accountability for the financial management of a country or region during a period (Latifah Sukmawati Yuniar11), 2021)

After conducting an audit of the report, the Opinion given by the Financial Audit Agency (BPK) reflects the extent to which the local government complies with the rules and the appropriateness of the information disclosed. Positive opinions can encourage local governments to comply more with audit recommendations and improve the quality of financial report disclosures. This is supported by research (Salsabila & Wahyudi, 2022), which states that follow-up to BPK recommendations significantly influences the quality of financial reports, showing the importance of improvements based on audit recommendations to improve LKPD disclosures. Based on this description, the hypothesis proposed is;

H2: Disclosure of Regional Government Financial Reports Strengthens the Relationship Between Follow-Up Recommendations from Audit Results and the Level of Government Compliance.

METHODS

This research uses a quantitative approach to test hypotheses and analyze numerical data objectively. The data used is secondary data obtained from the official websites of the Ministry of Finance and BPK RI, which is related to the follow-up to recommendations from audit results during that period. Data analysis was carried out using WarpPLS 0.7 software, according to the PLS-SEM method with moderation effects based on Two-Way Interaction, as explained by. Using census sampling techniques, the research population covers all districts and cities in Central Sulawesi Province during 2018-2022. So, 14 districts and cities were sampled.

Operational Definition and Variable Measurement. Follow-up on Government Recommendations. The research results were divided into four categories, namely: 1. follow-up has been by recommendations, 2. follow-up has not been by recommendations, 3. recommendations have not been followed up; and 4. cannot be recommended, as has been used by (Valentina, 2022), namely:

$$TLRHP = \frac{\text{Amount According to Recommendation}}{\text{Amount Recommended}} \times 100\%$$

Researchers conducted a quality test of research journals. From the search engine journals used (Google et al. Texas A&M University Compliance: The value of regional loss findings is calculated by adding up the total losses found by BPK auditors based on inspection reports (LHP) related to



compliance with statutory regulations. Because the magnitude of regional loss findings varies in each regional government and even has significant differences, this has the potential to give rise to extreme values in data analysis. (Sianturi & Dwicaksono, 2023)

To measure the level of local government compliance in following up on these findings, the following formula is used.

$$\text{Compliance Level} = \frac{\text{Amount of Regional Losses that Have Been Followed Up}}{\text{Total Value of Recommended Regional Losses}} 100\%$$

This formula is relevant because it measures the percentage of regional losses the regional government has followed up compared to the total losses recommended by the BPK auditor. This comparison provides a quantitative indicator to assess local government compliance with auditor recommendations.

Disclosure of Regional Government Financial Reports. Dummy measurements to measure disclosure of local government financial reports can be done by classifying audit opinions provided by the Financial Audit Agency (BPK) into several categories. These categories include Fair Without Exception (WTP), which is given a value of 1. In contrast, Fair with Exceptions (WDP), Unreasonable (TW), and Statement of No Opinion (TMP) are all given a value of 0. This approach allows researchers to analyze the influence of various opinions on the quality of financial report disclosures. An ordinal scale, regression, or other statistical analysis can be carried out to identify factors influencing financial reports' quality. Previous research shows that BPK opinion significantly affects the quality of regional government financial reports. Hence, this dummy measurement is an effective tool for evaluating the accountability and transparency of regional financial management (Arifin, 2020).

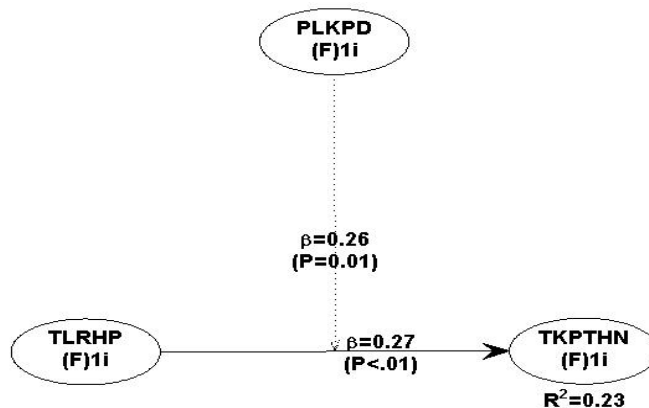
Table 1. Samples Criteria

No.	Samples Criteria	Total
1	Central Sulawesi Province	5
2	Banggai Regency	5
3	Banggai Islands Regency	5
4	Banggai Laut Regency	5
5	Buol Regency	5
6	Donggala Regency	5
7	Morowali Regency	5
8	North Morowali Regency	5
9	Parigi Moutong Regency	5
10	Poso Regency	5
11	Sigi Regency	5
12	Tojo Una-Una Regency	5
13	Tolitoli Regency	5
14	Palu City	5
	Number of samples of manufacturing companies	70
	Number of samples of manufacturing companies in 5 years / during 2018-2022	14 x 5 = 70

Source: List of Recapitulation of Monitoring Results Follow-up Recommendations for Audit Results at IHPS I Regional Government 2018-2023.



RESULT AND DISCUSSION



Source: WarpPLS 7.0 (Processed by researchers, 2024)

Figure 1. Structural Model Evaluation (Inner Model)

From the results of the hypothesis testing above, it can be concluded that the variable Follow-up on Inspection Result Recommendations (TLRHP) has a positive and significant influence on the Compliance Level (TKPTHN) with a path coefficient of 0.27 and a significance of $P < 0.01$. Furthermore, the variable Regional Government Financial Report Disclosure (PLKPD) also positively and significantly influences the Level of Compliance (TKPTHN), with a path coefficient of 0.26 and a significance of $P = 0.01$. The R^2 value for this model is 0.23, which indicates that 23% of the variability in the Compliance Level (TKPTHN) can be explained by the variables Follow-up on Audit Result Recommendations (TLRHP) and Regional Government Financial Report Disclosure (PLKPD).

Table 2. Determinant Coefficient (R^2)

Variable	Sign	Coefficient	P Value	Full Collin VIF
TLRHP	+	0.266	0.009	1.265
TKPTHN	+	0.255	0.012	1.115
<i>R-Squared</i>		0.230	0.011	
<i>Adjusted R-Squared</i>		0.207	0.017	
<i>Q-Squared</i>			0.237	

Source: WarpPLS 7.0 (Processed by researchers, 2024)

TTests have been conducted to evaluate several other model fit indicators, including average path coefficient (APC), average r-squared (ARS), average adjusted r-squared (AARS), average block vif (AVIF), and average full collinearity vif (AFVIF), as seen in the following table.

Table 3. Model Fit Test Results

Model Fit and Quality Index	Indeks	P-Value	Criteria	Description
Average Path Coefficient (APC)	0.260	$P = 0.005$	$P < 0.10$	Fit
Average R-Squared (ARS)	0.230	$P = 0.011$	$P < 0.10$	Fit
Average Adjusted R-Squared (AARS)	0.207	$P = 0.017$	$P < 0.10$	Fit
Average Block Vif (AVIF)	1.930	Acceptable If ≤ 5 , Ideally ≤ 3.3		Fit



Average Full Collinearity Vif (AFVIF)	1.203	Acceptable If ≤ 5 , Ideally ≤ 3.3	Fit
Tenenhaus Gof (GOF)	0.479	Small ≥ 0.1 , 0.25 Large > 0.36	Large

Source: WarpPLS 7.0 (Processed by researchers, 2024)

Model fit in Table 2: Overall, this research model shows a good fit and is suitable for use. The P-Values for APC (0.260), ARS (0.230), and AARS (0.207) are all less than 0.10, indicating that the model is fit with appropriate indices. The AVIF (1.930) and AFVIF (1.203) values also meet the expected criteria, namely less than 5, indicating no multicollinearity problem between indicators or between exogenous variables. In addition, the Tenenhaus GoF value of 0.479 indicates that the model has an oversized fit (Large). Thus, these results confirm that this research model is valid and reliable for further analysis.

The results of model testing show that Follow-up on Recommendations on Inspection Results (TLRHP) has a positive and significant effect on the Compliance Level (TKPTHN) with a path coefficient of 0.27 and a significance of $P < 0.01$. Research (Putra & Sentosa, 2021) emphasizes the importance of following up on recommendations from BPK audit results in increasing accountability and compliance with regional government financial reports. Effective follow-up to BPK recommendations not only increases transparency but also contributes to better financial management at the regional level. In addition, research (Damas et al., 2022) also supports these findings by showing that follow-up to recommendations results inspections contribute to compliance with statutory regulations. However, it is noted that the effectiveness of these follow-up actions still needs to be improved.

Furthermore, disclosure of Regional Government Financial Reports (PLKPD) has a positive and significant effect on TKPTHN with a path coefficient of 0.26 and a significance of $P = 0.01$; this is in line with research (Sasmita, 2021), which also found that audit opinions affect understanding and quality of financial reports. This research shows that good-quality financial reports can increase public and stakeholder understanding of the information presented.

The R^2 value of 0.23 indicates that the TLRHP and PLKPD variables can explain 23% of the variability in local government compliance levels. This shows that although these two variables contribute significantly, other factors still influence the level, such as tighter supervision and increasing human resource capacity. This is important to strengthen accountable financial governance and reduce the potential for corruption in regional financial management. This was conveyed by research by (Nur et al., 2020), showing that local government characteristics also influence financial report disclosure, which can influence compliance.

Model fit testing shows that the APC, ARS, and AARS indices are all significant at the $P < 0.10$ level, and the AVIF and AFVIF values are below the threshold of 5, indicating that this model is not only valid but also free from multicollinearity problems. This aligns with previous research emphasizing the importance of testing classical assumptions in data analysis to ensure model validity (Indrayani & Widiastuti, 2020).

Thus, this test's results provide strong empirical evidence regarding the influence of follow-up recommendations from audit results on the level of government compliance in disclosing local government financial reports.



CONCLUSION

In this case, researchers found that the follow-up to audit recommendations (TLRHP) had a positive and significant influence on the Compliance Level (TKPTHN) and strengthened the disclosure of regional government financial reports (PLKPD). These findings emphasize the importance of implementing follow-up audit recommendations and compliance in financial management to increase accountability at the local government level. The R^2 value of 0.23 indicates that TLRHP and PLKPD can mainly explain variations in local government compliance, although other factors still contribute. The model fit test confirms that this model is valid, free from multicollinearity, and performs well for further analysis.

This research emphasizes the importance of implementing recommendations from the Supreme Audit Agency (BPK) and transparency of financial disclosures to increase local government compliance and accountability. Consistent implementation of audit recommendations not only improves compliance but also strengthens financial information disclosure, which is an important element in creating a more transparent and accountable government.

The research uses a quantitative approach, which may need to fully capture the complexity of the relationship between follow-up on audit recommendations (TLRHP), compliance, and disclosure of local government financial reports (PLKPD).

Suggestions for further research: It is recommended that a qualitative perspective, such as interviews with auditors or regional officials, be used to provide deeper insight into the relationship between audit recommendations and financial disclosure compliance and assess the effectiveness of monitoring and transparency systems in preventing corruption. This approach is expected to provide a comprehensive understanding to strengthen accountable financial governance, focusing on tighter supervision and increasing human resource capacity. This is important to reduce the potential for corruption and increase integrity in regional financial management.

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