

## DAFTAR PUSTAKA

- Athmay, Abdul Rahim A. Al dan Alaa-Aldin. 2008. "Performance Auditing and Public Sector Management in Brunei Darussalam." *International Journal of Public Sector Management* 21 (7): 798–811. <https://doi.org/10.1108/09513550810904578>.
- Al-Twaijry, Abdulrahman A.M, John A Brierley, dan David R Gwilliam. 2003. "The Development of Internal Audit In Saudi Arabia: An Institutional Theory Perspective." *Critical Perspectives on Accounting* 14 (5): 507–31. [https://doi.org/10.1016/S1045-2354\(02\)00158-2](https://doi.org/10.1016/S1045-2354(02)00158-2).
- Alwardat, Yousef Ali, Abdelhafid Benamraoui, dan Alison Rieple. 2015. "Value for Money and Audit Practice in the UK Public Sector: Value for Money and Audit Practice in the UK Public Sector." *International Journal of Auditing* 19 (3): 206–17. <https://doi.org/10.1111/ijau.12037>.
- Bastian, Indra. 2018. *Audit Sektor Publik: Pemeriksaan Pertanggungjawaban Pemerintahan*. Edisi 3. Jakarta: Salemba Empat.
- Bawole, Justice Nyigmah, dan Mohammed Ibrahim. 2017. "Value-For-Money Audit for Accountability and Performance Management in Local Government in Ghana." *International Journal of Public Administration* 40 (7): 598–611. <https://doi.org/10.1080/01900692.2016.1142999>.
- DiMaggio, Paul J, dan Walter W Powell. 015. "The Iron Cage Revisited Institutional Isomorphism and Collective Rationality in Organizational Fields," *Economics Meets Sociology in Strategy Management*.
- Dittenhofer, Mort. 2001. "Performance Auditing in Governments." *Managerial Auditing Journal* 16 (8): 438–42. <https://doi.org/10.1108/02686900110403136>.
- Funnell, Warwick, dan Margaret Wade. 2012. "Negotiating the Credibility of Performance Auditing." *Critical Perspectives on Accounting* 23 (6): 434–50. <https://doi.org/10.1016/j.cpa.2012.04.005>.
- Halim Abdul dan Kusufi, Muhammad Syam. 2014. *Akuntansi Sektor Publik: Akuntansi Keuangan Daerah*. Edisi 4. Jakarta: Salemba Empat.,

- Iek, Mesak, dan Jhon Urasti Blesia. 2019. "Development Inequalities in Autonomous Regions: A Study Pre-and Post- Special Autonomy in Indonesia's Most Eastern Provinces." *The Journal of Asian Finance, Economics and Business* 6 (1): 303–14. <https://doi.org/10.13106/JAFEB.2019.VOL6.NO1.303>.
- Indikator Kesejahteraan Rakyat. 2019. Badan Pusat Statistik.
- Johnsen, Åge, Pentti Meklin, Lasse Oulasvirta, dan Jarmo Vakkuri. 2001. "Performance Auditing in Local Government: An Exploratory Study of Perceived Efficiency of Municipal Value for Money Auditing in Finland and Norway." *European Accounting Review* 10 (3): 583–99. <https://doi.org/10.1080/09638180126803>.
- Kaufmann, Daniel. 2005. "Myths and Realities of Governance and Corruption." *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.829244>.
- Mardiasmo. 2022. *Akuntansi Sektor Publik*. Edisi IV. Yogyakarta: ANDI.
- Mol, Nico P., dan Johan A.M. de Kruijf. 2003. "Accounting for Hybridity: Accrual Budgeting in the Dutch Central Government." *Journal of Public Budgeting, Accounting & Financial Management* 15 (4): 542–64. <https://doi.org/10.1108/JPBAFM-15-04-2003-B004>.
- Ng, Andy Y. 2002. "Public Accountability and Performance Auditing in Government." *International Journal of Auditing* 6 (2): 109–18. <https://doi.org/10.1111/j.1099-1123.2002.tb00008.x>.
- Nguyen, Thang V., Thang N. Bach, Thanh Q. Le, dan Canh Q. Le. 2017. "Local Governance, Corruption, and Public Service Quality: Evidence from a National Survey in Vietnam." *International Journal of Public Sector Management* 30 (2): 137–53. <https://doi.org/10.1108/IJPSM-08-2016-0128>.
- Nirupa, Padia, dan Jansen van Vuuren Mark. 2012. "Performance Auditing: Development of an Audit Model to Evaluate Efficiency, Effectiveness and Economy of the Performance of a Business." *African Journal of Business Management* 6 (39): 10417–26. <https://doi.org/10.5897/AJBM12.329>.

- Pollitt, Christopher. 2003. "Performance Audit in Western Europe: Trends and Choices." *Critical Perspectives on Accounting* 14 (1–2): 157–70. <https://doi.org/10.1006/cpac.2002.0521>.
- Republik Indonesia. 2021. Peraturan Menteri Pendidikan dan Kebudayaan Nomor 6 Tahun 2021 tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Sekolah Reguler.
- \_\_\_\_\_, Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah.
- \_\_\_\_\_, Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah.
- \_\_\_\_\_, Peraturan Pemerintah Nomor 6 Tahun 2021 tentang Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Sekolah Reguler.
- \_\_\_\_\_, Undang-undang Nomor 15 Tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara.
- \_\_\_\_\_, Undang-undang Nomor 21 Tahun 2001 tentang Otonomi Khusus Bagi Provinsi Papua.
- \_\_\_\_\_, Undang-undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah.
- Sekaran, Uma dan Bougie, Roger. 2016. *Research Methods for Business*. Seventh Edition. United Kingdom: Wiley.
- Sugiyono. 2013. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabet.
- Sofyani, Hafiez, dan Rusdi Akbar. 2013. "Hubungan Faktor Internal Institusi dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Di Pemerintah Daerah." *Jurnal Akuntansi dan Keuangan Indonesia* 10 (2): 184–205. <https://doi.org/10.21002/jaki.2013.10>.
- Vadasi, Christina, Michalis Bekiaris, dan Andreas Andrikopoulos. 2019. "Corporate Governance and Internal Audit: An Institutional Theory Perspective." *Corporate Governance: The International Journal of Business in Society* 20 (1): 175–90. <https://doi.org/10.1108/CG-07-2019-0215>.

Vermeer, Thomas E., K. Raghunandan, dan Dana A. Forgione. 2013. “Going-  
Concern Modified Audit Opinions for Non-Profit Organizations.” *Journal  
of Public Budgeting, Accounting & Financial Management* 25 (1): 113–34.  
<https://doi.org/10.1108/JPBAFM-25-01-2013-B006>.