



DAFTAR PUSTAKA

- Abbink *et al.* (2002). An Experimental Bribery Game. Oxford University Press. *The Journal of Law, Economics, and Organization*, *JLO*, 18 (2): 428-454.
- Arvas, *et al.* (2011). Determinants Economics Corruption : A Cross- Country Data Analisis. *International Journal of Business and Social Science*. 2 (13): 161-169.
- Adisasmita, R. (2011). *Pengelolaan dan Pendapatan Anggaran Daerah*. Yogyakarta: Graha Ilmu.
- Aidt.S.Toke. (2003). Economic Analysis of Corruption: A Survey. *Blackwell Publishing and Royal Economics Society Colaborating with JSTOR*. 113 (491): F632- F652.
- Angriani, Y., & Puranto, H. (2010). *Anggaran Berbasis Kinerja Penyusunan APBD Secara Komprehensif*. Yogyakarta : UPP STIM YKPN.
- Anti Corruption Act Korea Selatan. (2001). Retrieved Setember 30, 2017, from <http://unpan1.un.org/intradoc/groups/public/documents/apcity/unpan019104>
- Bastian,I. (2001). *Akuntansi Sektor Public di Indonesia*. Yogyakarta: Pusat Pengembangan Akuntansi FE UGM.
- Bastian, I.(2014). *Audit Sektor Public: Pemeriksaan Pertanggungjawaban Pemerintah Edisi Ketiga*. Jakarta: Salemba Empat.
- Bennett, T.(2004). Tranparency and Accountability in Public Financial Administration. *Concept Paper 2*, RAB/01/006.
- Bouزيد, N.,B. (2016). Dynamic Relation between Corruption and Youth Unemployment. World Bank Group. Published by: *Policy Research Working Paper*, 7842 (J42;J46 ;D73): 1-21.



Bowler, S., & Karp, J. (2004). *Politician, Scandals, and Trust In Government*

Political Behaviour. Retrieved from

[https://books.google.co.id/books?id=SrcjAwAAQBAJ&pg=PA58&dq=Bowler+
dan+Karp+\(2004\)+pdf&hl=en&sa=X&ved=0ahUKewj0oZ2yiPLVAhUKrI8K
HWjAANAQ6AEILzAB#](https://books.google.co.id/books?id=SrcjAwAAQBAJ&pg=PA58&dq=Bowler+dan+Karp+(2004)+pdf&hl=en&sa=X&ved=0ahUKewj0oZ2yiPLVAhUKrI8KHwjAANAQ6AEILzAB#)

Bovens, M. (2006). European Governance Papers. *EUROGOV Utrecht University*,
ISSN 1813-6826: No.C-06-01.

Badan Pemeriksa Keuangan (BPK). (2007). BPK dan Pemeriksaan Keuangan Negara.
Makalah Seminar Nasional, 1-24.

Badan Pendidikan dan Pelatihan Pengawasan Badan Pengawas Keuangan dan
Pembangunan (BPKP). (2007). Akuntabilitas Instansi Pemerintah. *Paper Diklat
Pembentukan Auditor Ahli*, AIP MA:1.260.

Cendon, B.,A. (1999) Accountability and Public Administration: Concepts,
Dimensions, Developments. *Journal OECD Netherland*, 22-61.

Currim, S. (2013). Electronic Audit Evidence. *working paper Online*, 7842
Presentation: ACC 626-IT Assurance and Computer Asisted Audited, 18 June
2013.

Elder, R,J., & Beasley, M, S. (2013). *Auditing and Assurance Service Fifteenth
Edition*. New Jersey Pearson: Arens Alvin A Institute.

Executive Board of United Nation Development Programme (UNDP). (2008)

Retrieved November 23, 2016, from

<http://web.undp.org/execbrd/pdf/dp08-16Rev1>

Fjelde,H., and Hegre, H. (2007). Political Corruption and Institutional Stability.
Published by: *International Studies Assocation Meeting. Cordoba: Spain*,
163115 (V10): 1-30.



Gustavson, M. (2015) Does Good Auditing Generate Quality of Government.

Working Paper Serie, 2015:15.

G20 Leader Declaration. (2012). Retrieved November 23, 2016, from

http://www.consilium.europa.eu/uedocs/cms_Data/docs/pressdata/en/ec/131069.pdf

Glaeser, L.E., and Saks, E.R. (2005). Corruption in America. *Journal of Public Economics*, 90 (2006) 1053-1072.

Heald, D. (2003). Fiscal Transparency: Concepts, Measurement and UK Practice. *Blacwell Publishing Ltd*. Vol.81 No.4 (723-759).

Hessami. (2013). Corruption, Public Procurement, and Budget Composition: Theory and Evidence From OECD country. *University of Konstanz, Departement of Economics*, Working paper: 27.

Heraud, A., and Maurin, A. (2002). *Institution Judiciaries 4th*. Paris: Dalloz 82-3.

Hidayana, B. (2005). *Peluang Pengembangan Partisipasi Masyarakat Melalui Kebijakan Alokasi Dana Desa: Pengalaman Enam Kabupaten (FPPM 27-29 Januari 2005)*. Lombok barat: Makalah Tim peneliti FPPD.

International Budget Partnership. (2002). *Guide to Transparency in Public Financial*. Mexico: Cape Town Ltd, 1-17.

Intruksi Presiden Republik Indonesia Nomor 5 Tahun 2004 Tentang Percepatan

Pemberantasan Korupsi Presiden Republik Indonesia Retrived from

<http://www.unpad.ac.id/wp-content/uploads/2016/03/Inpres-05-tahun-2004.pdf>

KBBI (Kamus Besar Bahasa Indonesia). (2016). *Definisi Korupsi Menurut Bahasa Indoensia*. Retrived from <https://kbbi.web.id/korupsi>

Khan *et al*, (2002). *Budget Theory In Public Sector*. London: Quorum Books.



Kilgard, L. (2015) *Addressing Corruption Together*. The Development Assistance Committee: Enabling Effective Development: OECD.

Kementerian Keuangan (Kemenkeu) Laporan Pelaksana Instruksi Presiden Nomor 5 Tahun 2004 Semester II. (2004) Retrieved November 25, 2016, from [http://www.setjen.kemenkeu.go.id/sites/default/files/\[tittle\]-1352014/laporan_se_m_2](http://www.setjen.kemenkeu.go.id/sites/default/files/[tittle]-1352014/laporan_se_m_2)

LAN (Lembaga Administrasi Negara) dan BPKP (Badan Pengawas Keuangan dan Pembangunan). (2000). *Akuntabilitas dan Good Government*. Jakarta: Lembaga Administrasi Negara.

Levin, M. and Satarov, G. 2000. Corruption and Institution in Rusia. *European Journal and Political Economy*, 2000 (Vol 16) 133-132.

Les pouvoirs publics. (2005). *Textes essentiels*. La Documentation Française, ISBN 2-11-005961-3.

Leys, C. (1965). What is the problem about corruption? *Journal of Modern African Studies* 3: 215-230. Reprint in A.J. Heidenheimer, M. Johnston and V.T. LeVine (Eds.).

Macrae, J. (1982). Underdevelopment and Economics of Corruption Game Theory Approach. *World Development*, 8(10): 677-687.

Masood, A. and Lodhi, N., R. (2015) Factor Affecting the Success of Government Audits : A Case Study of Pakistan. *Journal of Management*, 3(2): 52-56.

Mauro, P. (1995). Corruption and Growth. *The Quarterly Journal of Economics*, 3(110): 681-712.

Mardiasmo. (2005) *Akuntansi sektor publik*. Yogyakarta: Andi Publisher.

Mocan, N. (2008). What Determines Corruption? International Evidence From Microdata. *Western Economic Association International*, 4(46): 493-508.



Mayne, Q., and Hakhverdian, A. (2012). Institution Trust, Education, and Corruption: a Micro- Macro Interactive Approach. *Journal of Politics*, 73(3):1-30.

Mulgan, G., & Blear, H., H.(2005). *People & participation How to put citizen at the heart of decision-making* .London: High Holborn.

National Audit Officer Annual Report 2013-14. (2014). Retrieved November 23, 2016, from

<https://www.nao.org.uk/wp-content/uploads/2014/06/NAO-annual-report-2013-141>

National France Assemblée 2017.(2017). Retrieved November 24, 2016, from

www.epgencms.europarl.europa.eu/cmsdata/upload/825f9432-ab4d-4ad6-beb9-3s16

Zealand Corruption Report (NZCR). (2015). Retrieved November 21, 2016, from

<http://www.business-anti-corruption.com/country-profiles/new-zealand>

Odia,O.,J. (2014). Performance Auditing and Public Sector Accountability in Nigeria: The Role of Supreme Audit Institution (SAIs). *Asian Journal of Management Science & Education*, Vol 3(2) April 2014.

Olken, B. (2007). Monitoring Corruption: Evidence from a Field Experiment in Indonesia. *Journal of Political Economics*, 2(115): 200-249.

Oracle Public Sector.(2012). Transparency in the Public Sector: Its Importance and How Oracle Supports Governments Efforts. *An Oracle White Paper*. USA:CA94065.

OECD. (2012). Public Financial Management: Ensuring Transparent Budgets. *CleanGovBiz Public Financial Management*. 2012:2-28.

OECD (Organisation For Economic Co-Operation and Development) Annual Report. (2008).



Retrieved November 23, 2016, from <https://www.oecd.org/newsroom/40556222>

Osborne, M. J., 2003. *An Introduction to Game Theory*. New York: Oxford University Press.

Purwanto., A. (2007). *Rancangan dan implemetasi modal pemeriksa badan pemeriksa keuangan republic Indonesia atas aplikasi e government dipemerintah daerah: studi kasus kabupaten sragen*. UGM: Unpublished Thesis.

Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 1 Tahun 2007 Tentang Standar Pemeriksaan Keuangan Negara. Retrived from http://jdih.bpk.go.id/wp-content/uploads/2017/01/Peraturan-BPK-Nomor-1-Tahun-2017_file-gabung

Peraturan Badan Pemeriksa Keuangan Republik (BPK) Republik Indonesia Nomor 37/SK/I/08/2002 Tentang panduan manajemen pemeriksaan badan pemeriksa keuangan republic Indonesia. Retrived from <https://www.scribd.com/doc/76605658/1-PMP-2002>

Peraturan Badan Pemeriksa Keuangan Republik (BPK) Republik Indonesia Nomor 10/SK/2/11/2016 Tentang Perubahan Kedua Atas Keputusan Badan Pemeriksa Keuangan Nomor 3/SK/2/7/2014. Retrived <http://www.bpk.go.id/assets/file/80319872>

Prevention Corruption Act Singapura. (1960). Retrieved Setember 30, 2017, from <http://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-re>

Prevention of Bribery Ordinance Act Hongkong. (1971). Retrieved Setember 30, 2017, from <http://thelawreviews.co.uk/edition/the-anti-bribery-and-anti-corruption-review-edition>



Public Sector Modernisation.(2005). *Modernising Accountability and Control*.

Organisation For Economics Co-Operation and Development.

Rasmusen. E.(2007). *An Introduction to Game Teori Games and Information, Four Edition*. Blacwell Publishing Ltd.

Rodrik, D. and Romain W. (2000). Do Democratic Transition Produce Bad Economic Outcomes? *American Economic Review*, 95(2): 50-55.

So, Ping-Lim.(2008). *Audit Profile: Auditor-General of Singapore*. International Journal of Government Auditing.

The Audit Commision. (1997). *Curent Issues In Auditing*. Published by: *Paul Chapman Publishing*.

The Foreign Corrupt Ptactice Act USA. (2010). Retrieved Setember 30, 2017, from

<http://www.jonesday.com/files/Publication/3325b9a8-b3b6-40ff-8bc8-0c10c119c6>

The Board of Audit and Inspection.(2008). *White Paper on Citizen Audit Request and Public Grievance 2001-2007*. Seol: Board of Audit and Inspection (in Korea).

Tranparency International. (2011).*Corruption Perception Index 2016 How Does Your Country Do*. Retrieved November 23, 2016, from

https://www.transparency.org/whatwedo/public.corruption_perceptions_index_2011

Tranparency International. (2016).*Corruption Perception Index 2016*. Retrieved November

23, 2016, from <https://www.23degree.org/blog/corruption-perceptions-index.org>



UK Bribery Act. (2010). Retrieved Setember 30, 2017, from

<http://www.nortonrosefulbright.com/knowledge/publications/52195/differences-be>

UNCAC (*United Nation Convnention Agains Corruption*). (2006). Retrieved Oktober

13, 2016, from https://www.unodc.org/UN_Convention_Against_Corruption

UNDESA. (2013). *Citizen Engagement Practice by Supreme Audit Institution*. New York: United Nation.

Undang – Undang Republik Indonesia No.31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi. Retrived from

<https://books.google.co.id/books?id=xILrjwEACAAJ&dq=uu+No.31+Tahun+1999>

Undang – Undang Republik Indonesia Nomor 15 Tahun 2014 Tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara. Retrived From

http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386158654.pdf

USAID from America People. (2005). *A Hand Book Tools For Assessing Corruption and Integrity In Institutions*. IRIS Centre. University of Maryland Departement of Maryland.

USAID Anti Corruption Strategy. (2005). Retrieved November 24, 2016, from

<https://www.usaid.gov/sites/default/files/documents/1868/200>

Vernard. B. (2013) . Institutions, Corruption, and Sustainable Development. *Economics Bulletin*, 33(4), pp.2545-2562.

Yilmaz, S. and Baltaci M. (2006). Keeping an Eye on Subtantional Goverments: Internal Control and Audit at Local Levels. *World Bank Institute Journal*.