

## Trends Analysis of CPI in Indonesia, BPK Findings IC Weaknesses, and Disobedience with Laws

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ARTICLE INFORMATION	ABSTRACT
Received: - Revised: - Accepted: -  <i>Keywords: Internal Control Weaknesses, Disobedience, Corruption Perceptions Index</i>	<p>This study exposes the reveal trends in BPK findings on the weaknesses of the internal control system and disobedience with laws also perceptions of corruption in Indonesia. This research was conducted by observing the Summary of Semester Examination Results (IHPS) published by the Supreme Audit Agency of the Republic of Indonesia (BPK RI) both in semester 1 and semester 2 from 2013 to 2022 and the Corruption Perceptions Index obtained from the BPK website, namely <a href="https://e-ppid.bpk.go.id/">https://e-ppid.bpk.go.id/</a> and data on the Corruption Perceptions Index for Indonesia from 2013 to 2022 obtained from <a href="https://www.transparency.org/en/cpi/2022">https://www.transparency.org/en/cpi/2022</a> issued by Transparency International. The results of observations can be concluded that the problem of Disobedience with Laws in Indonesia has a significant impact on efforts to eradicate corruption. CPI shows that the response to corruption practices in Indonesia is still slow, and support from stakeholders is still minimal. In addition, the findings of internal control system weaknesses and Disobedience to laws in the management of state finances also indicate challenges in increasing the effectiveness and efficiency of the use of public funds. So it is hoped that the better the governance of state finances, the higher the public's trust in the government and the better the development and welfare of the people as a whole.</p>

### INTRODUCTION

Efforts to realize clean local government require accountability as one of its main goals. The audit of financial statements conducted by the BPK refers to the State Financial Audit Standards (SPKN) which have been established through Regulation of the Supreme Audit Board of the Republic of Indonesia Number 1 of 2017 concerning State Financial Audit Standards, 2017. The results of BPK audits reported in IHPS I of 2017 showed that there

were 6,053 cases of weaknesses in the internal control system, which consisted of weaknesses in the accounting and reporting control systems, weaknesses in the revenue and expenditure budget implementation control systems, and weaknesses in the internal control structure. Recommendations from the BPK for this case are administrative sanctions and/or improvements to the internal control system. Apart from that, there were also findings of state losses of IDR 1,130,169.18 million

due to Disobedience with laws with the law. The findings consisted of cases of Disobedience with laws which resulted in state/regional losses, potential state/regional losses, and a lack of revenue in 3,784 cases worth IDR 2,085,491.45 million, as well as Disobedience with laws cases which resulted in 2,331 administrative irregularities.

The implementation of Regional Autonomy in Indonesia has been implemented based on Law Number 1 of 2022 Concerning Financial Relations Between the Central Government and Regional Governments then the decentralized government system in Indonesia has started to run effectively. A decentralized government has been considered sufficient and seen as very democratic with the enactment of this law. Michael & Mendes, (2012) mention accountability which is one of the goals needed to realize a clean regional government. The law mandates not only the delegation of development authority from the central government and regional governments but most importantly the efficiency and effectiveness of financial resources. The same thing was also mentioned by Sayuti et al., (2018) that one part of regional financial management is regional financial accounting that fulfils public accountability. To increase the trust of users of government financial reports and to realize and apply the principles of transparency and accountability, regional government financial reports need to be audited by an independent external auditor.

The context of governance for public sector organizations often places problems of information asymmetry and weaknesses in the internal control system often appearing, as well as problems of Disobedience with laws with statutory provisions. Institutional theory (Institutional Theory) put forward by Meyer & Rowan (1977) highlighted the importance of organizations gaining legitimacy and societal support by adapting to the environment. Scotts (2014) also stated that organizations that wish to be seen as legitimate institutions will tend to conform to external expectations.

The Transparency International Corruption Perceptions Index (CPI) is an important instrument for measuring the level of corruption in a country. In Indonesia, the CPI reflects public perceptions, especially business people, of the level of corruption and the quality of public services. High levels of

corruption can reflect bad bureaucracy and implementation of good governance (Karim et al., 2017). Research by Atmaja W & Probohudono, (2015) indicates that the findings of internal control system weaknesses and Disobedience to laws can cause state losses.

This research exposes the relationship between agency problems, weaknesses in the internal control system, and Disobedience of laws with statutory provisions and perceptions of corruption in Indonesia. This research was conducted to examine the effect of weaknesses in the internal control system, and findings of Disobedience with laws with statutory provisions on perceptions of corruption in Indonesia by using trend analysis from the processed data. The result can be concluded that the problem of Disobedience with Laws in Indonesia has a significant impact on efforts to eradicate corruption. Internal control system weaknesses and Disobedience with Laws in the management of state finances also indicate challenges in increasing the effectiveness and efficiency of the use of public funds.

## LITERATURE REVIEW

The implementation of governance of public sector organizations is built based on agency theory. Recognized or not in local government there are agency relationships and problems (Halim & Kusufi, 2014). Jensen & Meckling, (1976) through agency theory states that agency relationships will arise when one or more people as owners (principals) hire another person (agent) to provide services and then delegate decision-making authority. According to Wesley Lane, (2010) Agency theory can be applied in public organizations. He stated that modern democracies are based on a series of principal-agent relationships.

Eisenhardt, (1989) states that agency theory is based on three assumptions, namely, human assumptions which prioritize self-interest, organizational assumptions which have limited rationality, and information assumptions which prefer to avoid risks. The existence of different goals between principal and agent will cause agency problems. Fama & Jensen (1983) state that agency problems are controlled by a decision-making system that separates the management function and the supervisory function. Based on agency theory,

local government performance must be monitored to ensure that its performance complies with applicable rules and regulations. This can increase local government accountability and reduce information asymmetry.

In addition to the problem of information asymmetry, assumptions that are closely related to the problem of weaknesses in the internal control system and Disobedience with laws with statutory provisions are opinions of Meyer & Rowan, (1977) as an institutional theory which thinks that organizations must provide public confidence as organizations that have legitimacy and are worthy of being supported to survive by adapting to the organizational environment. The same thing was stated-Scotts in the use of institutional theory, where organizations that are concerned with legitimacy tend to adjust to external expectations, where social factors, community expectations factors, and environmental factors (Ashworth et al., 2009), external factors (Frumkin & Galaskiewicz, 2004), as well as exogenous factors (Dacin et al., 2011). Barney et al., (2020) factors taken an action and individual and organizational decision making.

Adjustments to external expectations and social expectations result in organizations that tend to separate the internal activities of the organization and focus on systems that are symbolic to external parties. Meyer & Rowan (1977). Between one public organization and another that has similarities or isomorphism with other public organizations, namely the tendency to gain legitimacy (DiMaggio & Powell, 1983). This similarity encourages companies in the same population to make the same policy to show corporate management that is oriented towards the community, government, individuals and community groups (Gray et al., 1996). Where to cover earnings management behaviour, managers disclosing their social activities may be accepted by stakeholders, because it means that the company demonstrates compliance and transparency of information. The form of transparency that can be applied is disclosing anti-corruption activities intending to obtain an assessment of the company's risk mitigation of bribery and corruption that occurs (O'Brien et al., 2009).

The Transparency International Corruption Perceptions Index (CPI) is arguably the most well-

known of all acts of corruption. When it was published it was headline news halfway around the world (Gilman, 2018). The Corruption Perceptions Index reflects the perception of the public, especially business people, about the level of corruption in a country, which is seen in how they perceive public services (Aziz, 2020). Corruption is one of the main issues in the last few decades in Indonesia. The Indonesian Corruption Perception Index is an instrument for measuring the level of corruption in cities throughout Indonesia developed by Transparency International Indonesia (Wibowo, 2011).

The low Corruption Perception Index obtained by Indonesia shows the high level of corruption in Indonesia. The high level of corruption reflects a bad bureaucracy which also means that the implementation of good governance is still far from expectations (Karim et al., 2017). This is also reflected in the results of BPK RI's examination of the regional government financial report, which shows that the quality does not fully meet the characteristics of government administration expectations. BPK RI audit results on Regional Government Financial Statements are presented in three categories, namely opinion, internal control system and compliance with statutory provisions. Currently, the development of the quality of financial reports and accountability for regional government financial reports has not been as expected. This can be seen from the opinion on the regional government financial report provided by the BPK RI, there are still those who receive a disclaimer opinion or do not give an opinion. In addition, perceptions of corruption can also be measured from the rate of economic growth and development of a region where the level of prosperity and economic independence are factors that go hand in hand. (Wilhelm, 2002). A study by Atmaja W & Probohudono (2015) shows that the findings of internal control system weaknesses and disobedience with laws result in state losses.

State-regional financial management can be said to have the potential to cause state losses and acts of corruption (Akbar, 2016). State losses are caused by acts prohibited by criminal law, whether committed by individuals, corporations or specific legal subjects, namely state employees or officials (Heryadi, 2019). Saraswati (2018) stated that

although there has been no research on the magnitude (of state losses due to) fraud (including corruption) in Indonesia, it is difficult to state the number of state losses that you can estimate. State losses in the form of a lack of state revenue due to receipts that have become the right of the state/region but have not or have not yet entered the state/regional treasury due to elements of Disobedience with laws with statutory provisions (IHPS BPK RI). So all actions taken that can cause losses to the state are unlawful acts, either intentionally or negligently, which can result in risks of future losses, either in the form of reduced state revenue or in excessive use of the budget or not following the provisions.

## RESEARCH METHODS

This research is a type of explanatory research. This research was conducted to examine the effect of weaknesses in the internal control system and findings of Disobedience with laws with statutory provisions on perceptions of corruption in Indonesia. This study uses trend analysis from the processed data. The population of this study is the result of BPK audit findings in the Overview of BPK RI Semester Examination Results (IHPS) both in semester 1 and semester 2 from 2013 to 2022 and the Corruption Perceptions Index obtained from the BPK website, namely <https://e-ppid.bpk.go.id/> and data from Indonesia's Corruption Perception Index from 2013 to 2022 obtained from <https://www.transparency.org/en/cpi/2022> issued by Transparency International.

## RESULT AND DISCUSSION

This research uses the Summary of BPK RI Semester Examination Results (IHPS) in semester 1 and semester 2 and the Corruption Perceptions Index from 2013 to 2022. Observations on the corruption perception index in Indonesia found that Indonesia experienced increases and decreases from 2013 to 2022. Since it was first introduced in 1995, Indonesia has always been the focus of routine corruption monitoring. At CPI 2022 which was just released today, data shows that Indonesia faces serious challenges in its efforts to fight corruption. "Indonesia's CPI in 2022 achieved a score of 34/100 and placed it in 110th place out of 180 countries surveyed. This score has decreased by 4 points

compared to 2021, which is the biggest drop since 1995," said Wawan Suyatmiko, Deputy Secretary General of Transparency International Indonesia. This result shows that Indonesia has only succeeded in increasing its CPI score by 2 points over the past decade, since 2012. This situation illustrates a slow response to corrupt practices and has even gotten worse due to the lack of clear support from stakeholders.

**Table 1. Indonesia's CPI values and ratings**

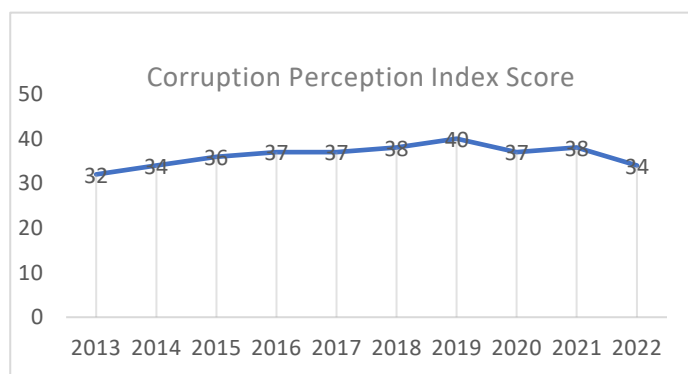
Year	CPI score	Rating
2013	32/100	114/177
2014	34/100	107/175
2015	36/100	88/180
2016	37/100	90/180
2017	37/100	96/180
2018	38/100	89/180
2019	40/100	85/180
2020	37/100	102/180
2021	38/100	96/180
2022	34/100	110/180

Source: Transparency International 2022

Table 1 shows Indonesia's CPI score for 2013 was 32/100 and ranked 114th out of 177 countries. The quite promising results in hopes of eradicating corruption in Indonesia are getting better as evidenced by the gradual increase in Indonesia's CPI score from 2013 to 2019. In line with this, Indonesia's ranking among other countries concerning corruption practices has also increased. At the beginning of measuring perceptions of corruption in Indonesia, Indonesia was ranked 118th out of 176 countries in 2012 and ranked 85th out of 180 countries in 2019 with 38/100 points.

The results of the assessment of corruption perceptions in Indonesia in 2022 show that the CPI results are one of the three most corrupt countries in the world and far below the average CPI score of Asia-Pacific countries, which has reached 45. Since the last year 2019 received the highest score and ranking, slowly the perception of eradicating corruption in Indonesia has decreased between 3-4 points during the period 2020 to 2022. In 2020 Indonesia received a CPI of 37/100 and is ranked 102 out of 180 countries. In 2021 it experienced a slight increase of one point to 38/100 and was ranked 96th out of 180 countries. An unfortunate condition occurred in 2022 when Indonesia experienced a

decline in both the CPI value and the ranking, where Indonesia obtained a CPI score of 34/100 and was in 110th position out of 180 countries.



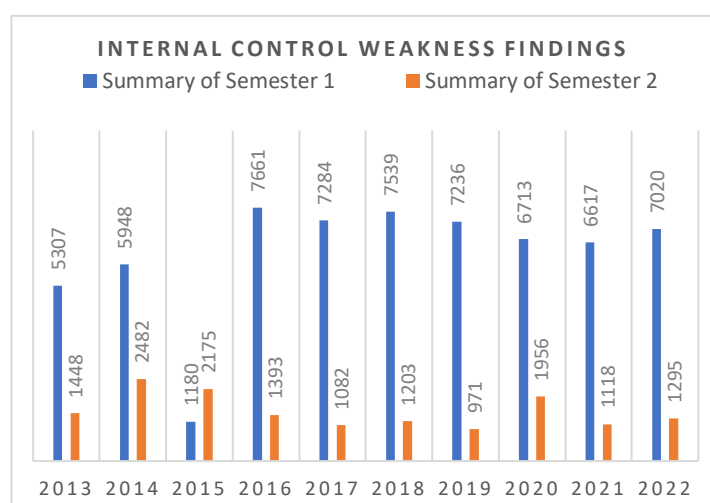
**Figure 1. Graph of Indonesia's 2013-2022 CPI's values**

If you look at the condition of financial reporting and accountability in Indonesia, especially in public institutions, the results of auditing the government's financial reports, both the central government, regional governments and other state institutions, show that findings related to weaknesses in the internal control system are still obtained. The findings of weaknesses in the internal control system are the results of audit findings by the BPK RI (the Supreme Audit Agency of the Republic of Indonesia). The Supreme Audit Agency of the Republic of Indonesia in carrying out its duties and functions on auditing financial statements in addition to providing an opinion on the fairness of financial reporting, the BPK RI provides an explanation of the findings obtained.

Observations made in this study were carried out on the 2013 Financial Report Results Summary (IHPS) in semester 1 to IHPS in 2022 semester 2 respectively. The observation results show that there is a trend of findings of internal control system weaknesses experiencing significant fluctuations in the number of findings within 10 years of observation. In semester 1 of 2013, 5037 findings were obtained and 1448 findings of internal control system weakness cases for IHPS semester 2 of 2013. In 2014 there was a significant increase in IHPS semester 2 of 2014 where there was an increase of around 1000 findings compared to the previous year's IHPS.

The findings of internal control system weaknesses in 2015 decreased significantly in both semesters 1 and 2. The total decrease in the number

of internal control system weaknesses findings during 2015 was around 3000 to 4000 cases compared to findings in 2013 and 2014. After the 2015 period, the trend in the number of internal control system weaknesses findings by BPK RI has increased quite drastically. Consecutive findings of weaknesses in the internal control system reached more than 7000-8000 cases every year from 2016 to 2020. Where the largest number of findings was consistent in the 1st semester. This is because most of the audit activities carried out by BPK RI were carried out in semester 1 on government financial reports, both central government, state institutions and local government. The downward trend in the number of cases of weaknesses in the internal control system occurred during the Covid-19 pandemic. During this period, the results of the 2021 BPK examination were almost 1,000 cases compared to the previous year. After this period, the number of findings of internal control system weaknesses from the BPK RI audit results has increased in 2022.



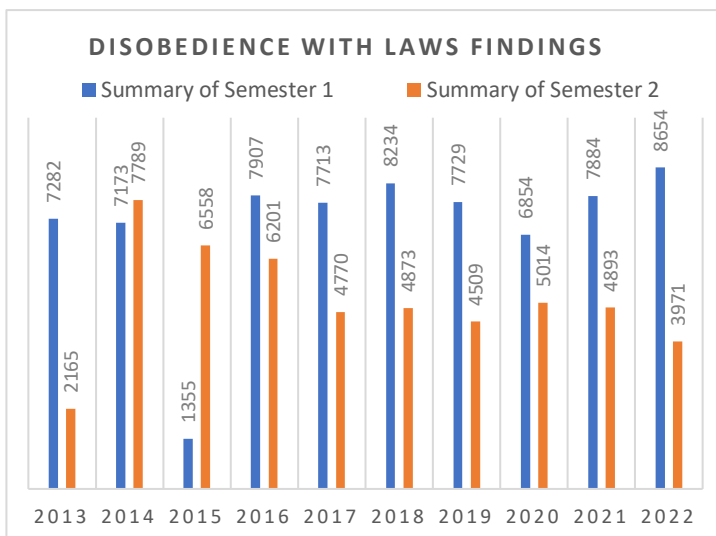
**Figure 1. Graph of BPK RI Findings Regarding Weaknesses of Internal Control**

In addition to finding weaknesses in the internal control system, BPK RI also presented findings from an examination of the government's financial reports. Another finding is the finding of Disobedience with laws. This finding reveals the Disobedience of laws with statutory provisions. What is meant is the Disobedience with laws committed by BPK auditees regarding the implementation of laws that regulate various activities related to the operations of each of these organizations. The findings of Disobedience with



laws were also identified as causing administrative errors or causing state losses. The findings of Disobedience with laws identified by BPK include Disobedience with laws with statutory provisions resulting in state/regional losses, potential state/regional losses, lack of revenue, administrative irregularities, inefficiencies,

Observations on the findings of Disobedience with laws cases in this study were carried out in the 2013 Financial Report Results Summary (IHPS) in semester 1 to IHPS in 2022 semester 2 respectively. The results of the observations show that there is a trend of findings of Disobedience with Laws that have also experienced significant fluctuations in the number of findings within 10 years of observation. In 2013, the BPK found 9447 cases of Disobedience with Laws, of which 7000 cases were obtained in semester 1. Meanwhile, another 2000 cases were obtained in the 2nd semester of 2013. A significant increase in the number of findings was obtained in 2014 where an increase of around 5000 cases was dominated in the 2nd semester of 2014, namely 7173 cases compared to 2013 which only obtained 2165 cases of Disobedience with Laws.



**Figure 1. Graph of RI BPK Findings Regarding Disobedience with Laws**

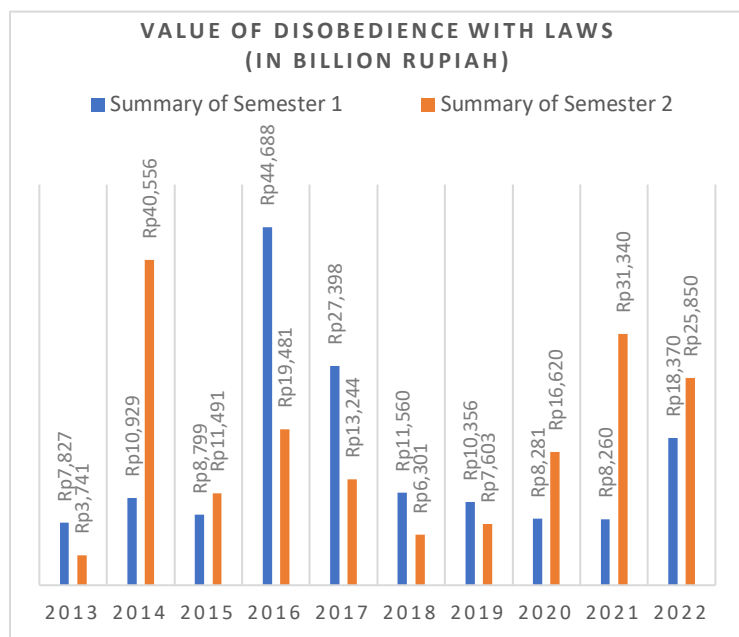
A significant decrease in Disobedience with Laws case findings occurred in 2015 where a total of 7913 Disobedience with Laws findings were obtained. Compared to the previous period, this number has decreased by almost 50%. The condition of the number of findings of Disobedience with Laws cases experienced another increase in 2016

where in that year the number of findings almost doubled from the previous year, where the number of findings of Disobedience with Laws reached 14,108 cases. After 2016 the number of findings fluctuated in the number of findings of Disobedience with Laws between 2017 and 2022 which was at 11,000 to 13,000 cases. The highest number of Disobedience with Laws cases found during this period was in 2018 with a total of 13,107 cases consisting of 8. 234 cases in semester 1 and 4873 cases in semester 2. The lowest number of cases during the period 2017 to 2022 occurred in 2020 which obtained findings of Disobedience with Laws with a total of 11,868 cases consisting of 6,854 cases in semester 1 and 5,014 cases. All of the Disobedience with Laws findings disclosed by the BPK RI predominately occur during semester 1 each year. This is because most of the financial statement audit activities carried out by the BPK RI are carried out at the beginning of the year. All of the Disobedience with Laws findings disclosed by the BPK RI predominately occur during semester 1 each year. This is because most of the financial statement audit activities carried out by the BPK RI are carried out at the beginning of the year. All of the Disobedience with Laws findings disclosed by the BPK RI predominately occur during semester 1 each year. This is because most of the financial statement audit activities carried out by the BPK RI are carried out at the beginning of the year.

In addition to the number of cases of Disobedience with Laws found, BPK RI also stated the value of findings in the form of rupiah as a result or impact of Disobedience with Laws with statutory provisions. The value of these findings indicates that each case of Disobedience with Laws with statutory provisions identified by BPK resulted in state/regional losses, potential state/regional losses, lack of revenue, administrative irregularities, inefficiencies, and ineffectiveness.

Observations on the findings of Disobedience with Laws causing state losses, ineffectiveness, and inefficiency in financial management in this study were also carried out in the 2013 Financial Statements Summary (IHPS) semester 1 to IHPS 2022 semester 2 respectively. In line with the findings of Disobedience with Laws cases, the findings of Disobedience with Laws values also show conditions that are in line with the

findings of the cases. Where the value of the impact of Disobedience with Laws with laws shows fluctuations in the value of the findings. The fluctuations in this value are quite significant between the years of observation where the year with the highest Disobedience with Laws case finding also has the highest Disobedience with Laws impact value, while the year with the lowest Disobedience with Laws case finding also shows the lowest Disobedience with Laws impact value.



**Figure 1. Graph of BPK RI Findings Regarding Value of Disobedience with Laws (in Rupiah)**

The observation period of 2013 was the year with the least number of Disobedience with Laws findings with a total value of Rp. 11,567 billion, of which Rp. 7,827 billion in semester 1 and Rp. 3,741 billion in the second semester. In line with the number of Disobedience with Laws cases found in 2014, the number of Disobedience with Laws findings in that year increased from the previous year. Among them in semester 1 a finding value of Rp. 10,929 billion and Rp. 40,556 billion in the 2nd semester. The total value of findings in that year reached 50,000 billion.

A significant decrease in the value of Disobedience with Laws findings occurred in 2015 where the total value of Disobedience with Laws findings was IDR 20,289 billion. Compared to the previous period, this number has decreased by more than 50%. The value of Disobedience with Laws findings increased quite drastically to more than 3

times from the previous year in 2016, where the number of Disobedience with Laws findings reached Rp. 64.168 billion. This amount is the highest value in 1 year during the observation period from 2013 to 2022. After 2016, the value of the findings decreased from year to year until 2019, where in 2017 the amount was Rp. 40,641 billion, 2018 amounting to Rp. 17,680 billion and 2019 Rp. 17,958 billion.

The increase in the value of findings of Disobedience with Law cases began in 2020, where the increase in the value of these findings was almost Rp. 7,000 billion. In 2020, the finding value in semester 1 reached Rp. 8,281 billion and Rp. 16,620 billion in the second semester. In 2021 the total value of Disobedience with Laws findings will increase quite significantly to Rp. 39,600 billion and increased again to Rp. 44,220 billion in 2022. In general, 2022 shows the condition of the number of cases found and the value of findings of Disobedience with Laws in both semester 1 and semester 2.

BPK findings in semester 1 of 2022 showed that there were 8,116 problems, of which 5,465 (67.3%) of IDR 17.33 trillion were Disobedience with Laws issues that could result in Losses of 3,471 (63.5%) problems amounting to IDR 5.96 trillion. Potential losses of 763 (14.0%) problems amounting to IDR 880.10 billion. The shortage of revenue was 1,231 (22.5%) problems amounting to IDR 10.49 trillion. In addition, there were 2,651 (32.7%) Disobedience to Law issues which resulted in administrative irregularities. Of the 538 problems of inefficiency, inefficiency and ineffectiveness of IDR 1.04 trillion, there were 53 (9.9%) problems of inefficiency of IDR 787.90 billion, 7 (1.3%) of inefficiency problems, and 478 (88.8%) of IDR 257.90 billion of ineffectiveness problems.

Meanwhile, in the second semester of 2022, there were 1,766 Disobedience with Laws issues, of which 1,278 (72.4%) of IDR 14.65 trillion were Disobedience with Laws issues that could result in: Losses of 812 (63.5%) problems of IDR 536, 81 billion in 157 inspection objects. Potential losses of 190 (14.9%) problems amounting to IDR 11.53 trillion in 94 inspection objects. The shortage of revenue was 276 (21.6%) problems amounting to IDR 2.58 trillion in 128 inspection objects. In addition, there were 488 (27.6%) Disobedience with Laws issues that resulted in administrative

irregularities. Of the 2,205 problems of inefficiency, inefficiency and ineffectiveness of IDR 11.20 trillion, there were 76 (3.4%) problems of inefficiency of IDR 277.11 billion, 2 (0.1%) of inefficiency problems, and 2,127 (96, 5%) ineffectiveness problems of IDR 10.93 trillion. This problem occurs in 43 inspection objects.

## CONCLUSIONS

This study uses BPK RI Semester Examination Results Summary (IHPS) data from 2013 to 2022 and the Corruption Perceptions Index (CPI) to see the relationship between Disobedience with Laws and corruption in Indonesia. Observations on the corruption perception index show that Indonesia experienced fluctuations in efforts to fight corruption during this period. Indonesia's CPI for 2022 achieves a score of 34/100, placing it in 110th place out of 180 countries surveyed, marking the biggest decline since 1995. Thus, the problem of Disobedience with Laws in Indonesia has a significant impact on efforts to fight corruption.

The results of the analysis of the findings of the internal control system weaknesses in the government financial reports examined by the BPK RI found that the number of findings experienced significant fluctuations over 10 years. The findings of internal control system weaknesses include weaknesses in the accounting and reporting control system, weaknesses in the control system for the implementation of the revenue and expenditure budget, and weaknesses in the internal control structure. Most of these findings occur in semester 1 of each year because the audit of financial statements conducted by the BPK RI is mostly carried out at the beginning of the year.

Findings of Disobedience with Laws with statutory provisions also experienced fluctuations during the study period. This problem of Disobedience with Laws causes state/regional losses, potential losses, lack of revenue, administrative irregularities, inefficiencies, and ineffectiveness. The number of cases of Disobedience with Laws found and the value of their impact also experienced significant fluctuations over 10 years. The highest increase occurred in 2016, while the decrease occurred in 2015. Overall, findings of Disobedience with Laws tend to be higher in semester 1 of each year.

Based on data analysis, it can be concluded that the problem of Disobedience with Laws in

Indonesia has a significant impact on efforts to eradicate corruption. CPI shows that the response to corruption practices in Indonesia is still slow, and support from stakeholders is still minimal. In addition, the findings of internal control system weaknesses and Disobedience with Laws in the management of state finances also indicate challenges in increasing the effectiveness and efficiency of the use of public funds.

There needs to be further efforts from the government and various stakeholders to improve transparency, accountability and oversight in the management of public finances. These steps are expected to help reduce corruption, improve the internal control system, and improve state financial performance. The better the governance of state finances, the higher the public's trust in the government and the better the development and welfare of the people as a whole.



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