



SIMPOSIUM ILMIAH AKUNTANSI 5

DETERMINANTS AFFECTING THE AUDIT OPINION REGIONAL GOVERNMENT FINANCIAL REPORTS DISTRICTS/CITIES IN NORTH SUMATRA

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ABSTRACT

This research aims to analyze the determinants that influence audit opinions on regional government financial reports in the form of the level of disclosure of Regional Government Financial Reports and audit findings. The number of samples used in this research was 33 Regency/ City LKPD in North Sumatra province in 2019-2021. This research was processed using the SMARTpls version 4 application, researched partially and simultaneously. The results of this research indicate that partially the level of disclosure does not have a significant positive effect on audit opinion, audit findings do not have a significant positive effect on audit opinion and simultaneously the level of disclosure and audit findings do not have a significant positive effect on audit opinion

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INTRODUCTION

One of the information references in the Regional Government Implementation Performance Evaluation (EKPPD) assessment is the accountability report for the implementation of the Regional Revenue and Expenditure Budget (APBD). Government Regulation Number 8 of 2006 concerning Financial Reports and Performance of Government Agencies requires the government to present accountability reports in the form of financial reports. Law Number 22 of 1999 explains that regional autonomy is the right of a region to independently create local regulations, plan and implement policies, and regulate regional finances

Regional autonomy aims to accelerate economic development and development in the regions, minimize disparities in each region, and increase the efficiency and responsiveness of public services so that they suit the needs, potential and characteristics of each region (Septariani & Asoka, 2022). One aspect of regional government that needs to be regulated carefully is the issue of regional financial management and regional budgeting, because the APBD is a regional government activity plan in the form of money (rupiah) for a certain predetermined period of time. According to government regulations contained in Government Regulation Number 12 of 2019 concerning regional financial management, regional finance includes all rights and obligations owned by regions related to carrying out regional government duties which can be assessed in monetary terms, as well as all types of wealth that can be owned by regions. in relation to the rights and obligations of the region.

In addition, based on Government Accounting Standards (SAP), the form and content of reports on the implementation of the State Revenue and Expenditure Budget (APBN)/Regional Budget (APBD) are prepared and presented using government accounting standards. The following is data on the realization of regional government income and expenditure for 33 regencies/cities in North Sumatra Province from 2020 to 2022.

The results of this inspection are in the form of an audit report with an opinion. "Opinion is a professional statement as the examiner's conclusion regarding the level of fairness of the information presented in the financial statements. Based on the technical instructions for

examining regional government financial reports in 2007, opinions regarding the fairness of regional government financial accounts consist of (a) Unqualified Opinion (WTP), (b) Fair Opinion (WDP), (c) Adverse Opinion (TW), and (d) Opinion Disclaimer (TMP). From this statement, it can be seen that the BPK's audit opinion on Regional Government Financial Reports (LKPD) is important for regional governments. Regional governments compete to get the best audit opinion on the financial reports they prepare.

Based on the government hierarchy, BPK audit results show an increase in audit opinion. Article 20 of the Constitution of the Republic of Indonesia Number 15 Increased opinion occurred in provincial governments, district governments and city governments (Municipalities). According to (Merriam, 1961), opinion is a view, decision or estimate formed in the mind regarding a particular issue. The auditor's professional statement regarding the fairness of the financial information presented in the financial report, the better the opinion given by the BPK on the LKPD reflects the good performance of the regional government's financial reports.

In 2004 it was stated that regional governments must follow up on the results of BPK audits and follow up on them. Follow-up actions to BPK recommendations must be submitted by the regional government no later than 60 (sixty) days after the inspection report is received. The decrease or increase in the audit opinion that will be received by the regional government is influenced by the number of follow-up recommendations from audits carried out by the regional government (BPK RI's Public Relations and Foreign Cooperation Bureau).

The level of financial report disclosure is an important factor in assessing the fairness of government financial reports. An audit opinion on the financial statements of a government entity is based on four considerations, one of which is the adequacy of disclosure (adequate disclosure). Apart from that, problems with LKPD so far include disclosure of LKPD which is considered inadequate. This also means that the quality of the LKPD is not completely satisfactory (Iqbal, 2018). Better disclosure of financial reports will encourage improvements in the quality of financial reports in the form of audit opinions (Alal Maula & Wibowo, 2022).

Audit findings show indications of moral hazard from government agencies not to be completely subject to best practices (best price) management of state finances. Therefore, the author believes that audit findings have a tendency to reduce the quality of financial reports. We can find some empirical evidence that supports this theory in (Alal Maula & Wibowo, 2022), (Furqan et al., 2020) and (Munawar et al., 2016). Thus, the first hypothesis proposed in this research is H1: The level of financial report disclosure has a positive effect on the opinion of BPK Research and H2: audit findings have a positive effect on audit opinion.

Research conducted by (Iqbal, 2018) found that only the audit finding variable had an influence on the BPK's audit opinion with a negative sign. The level of PAD generated by a region also had a positive impact on the BPK's audit opinion (Rosadi & Okfitasari, 2019). Based on the phenomena and differences in research results, researchers are interested in raising the issue of whether the level of financial report disclosure has a positive effect on audit opinion?, do audit findings have a positive effect on audit opinion? Do the level of disclosure of financial statements and audit findings together have a positive effect on audit opinion?

THEORY AND HYPOTHESIS DEVELOPMENT

Agency theory is a concept that explains contractual relationships in which one or more people act as principal include other people as agent to be able to provide services on their behalf that involve delegating some decision-making authority to agent (Jensen & Meckling, 1976). So in agency theory there are two parties who enter into a contract, namely principal and agent. Principal is the party providing it authority authority, whereas agent is the party who receives the authority. In the case of a country government that adheres to a democratic system, this agency theory can be applied to the two parties making an agreement, namely the community and the government. Society as principal which has full authority over the running of the state and gives its authority to the

government as an agent that carries out or organizes government affairs in order to improve the welfare of society.

This agency relationship cannot be separated from the emergence of agency problems (agency problems). Agency problems that usually arise are conflicts of interest and the existence of asymmetric information or unequal information held between the two parties entering into a contractual relationship. In order to reduce agency problems, accountability mechanisms have been created, including through examination of financial reports prepared by the government as an agent of the people. The quality of these financial reports is expressed in the opinion of the Financial Audit Agency (BPK) as the government's external auditor.

An audit opinion is an opinion issued by an independent auditor on a company's audited financial statements (Valentine Gabriella, 2021). Audit opinion according to (IAI, 2018) is an opinion or opinions issued by an auditor after examining financial reports with accounting standards, explaining that there are five types of opinions or opinions that can be given by an auditor, namely:

1. Reasonable without exception (Unqualified Opinion)
2. Reasonable with exceptions (Qualified Opinion)
3. Reasonable without exception with an explanatory paragraph (Modified Unqualified Opinion)
4. Unreasonable opinion (Adverse Opinion)
5. Not giving an opinion (Disclaimer of Opinion)

Research conducted by (Munawar et al., 2016), used independent variables in the form of the influence of the number of audit findings on the internal control system (SPI) and the number of audit findings on compliance with statutory regulations. The dependent variable is opinion on district/city financial reports in Aceh. This research found that the number of audit findings on SPI and the number of audit findings on compliance had a negative influence on the opinions received.

Furthermore, research on the quality of regional government financial reports covering all cities in Indonesia has been presented by (Pamungkas et al., 2019). The results, among other things, stated that audit findings related to internal control had no effect on BPK's opinion on the LKPD. This conclusion is slightly different from (Munawar et al., 2016) and (Setyaningrum & Syafitri, 2012) which reveal the opposite. The audit findings related to compliance with statutory regulations show results that support previous researchers, namely that they have a negative impact on the quality of financial reports such as (Furqan et al., 2020) and (Munawar et al., 2016). Another research was conducted which analyzed the influence of the level of disclosure of financial reports and audit findings on BPK audit opinions in State Ministries/Institutions. The results of this research state that the level of financial report disclosure has a positive effect on BPK's audit opinion. Similar to research (Munawar et al., 2016), audit findings have a negative effect on BPK's audit opinion.

This is different from the study conducted by (Rini & Sarah, 2015) which used qualitative research methods with an exploratory approach. The results show that there is no link between the audit opinion provided by the BPK and the level of disclosure of government financial reports. According to him, this is because the level of disclosure of government financial reports does not cover the accountability of these financial reports, so that entities that have a good level of disclosure do not necessarily get a good opinion from the BPK as well.

METHOD

This research is a causal quantitative research to find the influence of several variables on another variable. Quantitative research methods can be interpreted as research methods based on the philosophy of positivism (Sugiyono, 2018). The research object is the financial reports of Regency/City regional governments in North Sumatra Province for the 2019-2021 period, which is the research population.

To carry out data analysis, the relationship between the variables above is realized in a multiple linear regression equation with panel data analysis as follows.

$$\text{Opinion}_{it} = \alpha + \beta_1 \text{Discl}_{it} + \beta_2 \text{Find}_{it} + \varepsilon_{it}$$

Information:

a = Constant/intercept

β_{1-2} =Independent variable coefficient

Opinion = BPK audit opinion measured on an ordinal scale of 1-4.

Discl =The level of financial report disclosure as measured by the ratio (%) Find=The number of findings is measured in the natural logarithm of

E = Disturbance error

i = Datacross sectionresearch (33 districts/cities)

t = Datatime seriesresearch 2019 to 2021

The data used in this research is secondary data in the form of Regency/City financial reports (audited) and inspection results report. This data was obtained from the Financial Audit Agency (BPK). The data will be analyzed using multiple linear regression equations by first selecting a panel model Chow test, Hausman test And Lagrange Multiplier test. Based on this test, we will choose whether to use the regression model fixed effects, random effects And ordinary least square (OLS). The model selection will be followed by a classical assumption test if the model obtained is an OLS model.

The BPK audit opinion is output The BPK is undergoing a general audit of government financial reports. Audit opinion is measured using an ordinal scale which shows the following gradations of financial report quality.

Reasonable Without Exceptions = 4

Reasonable With Exceptions = 3

Unreasonable = 2

Disclaimer = 1

The first independent variable is the level of financial report disclosure. This variable measures how sufficient the information is presented in the Notes to the Financial Report (CaLK). The disclosure level variable in this study uses mandatory disclosure criteria (mandatory). Mandatory disclosures are disclosures required by the standard accounting and/or applicable regulations (Iqbal et al., 2018). The adequacy of the mandatory information is measured using *content analysis* namely comparing the number of items presented in the CaLK LKPD with the number of CaLK items required in the accrual-based PSAP. Measurements like this have been used, among others, by (Fachriyandana & Wibowo, 2020) and (Kurniawati et al., 2020).

The next independent variable is audit findings. Audit findings are the number of findings presented in the BPK Audit Results Report. These findings include findings regarding weaknesses in the internal control system (SPI) and non-compliance with statutory regulations. An understanding of audit findings on SPI is the audit results which explain all matters relating to weaknesses in internal control over financial reporting which are considered as reportable conditions (Munawar et al., 2016).

Compliance audits are audits that verify and check that expenditures for public services are appropriate approved and in accordance with statutory provisions (Loing). In this research, the measure used is the number of audit findings, namely a combination of audits of SPI and statutory compliance as has been used, among others, by (Furqan et al., 2020), (Munawar et al., 2016) and (Pamungkas et al., 2019).

RESEARCH RESULTS AND DISCUSSION

Research Results

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Opinion	33	30000.00	40000.00	35555.5758	3600.49509
Level of Disclosure	33	570767.00	872869.00	735662.5455	67735.96779
Audit Findings	33	35477.00	60656.00	49477.8182	5228.32314
Valid N (listwise)	33				

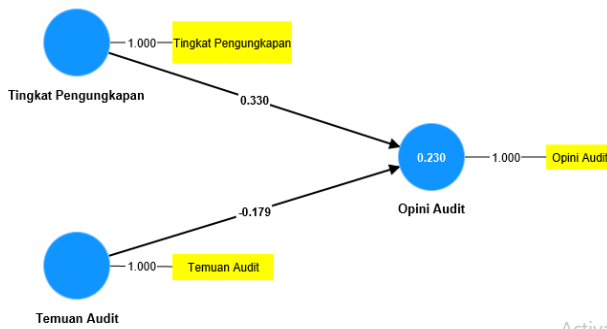
Data processed, 2023

Table 4.1 presents a summary of statistical information on the dependent and independent variables in this study. The average BPK audit opinion obtained by 33 districts/cities in North Sumatra is 3.55 or around the WDP and WTP opinions. This data shows a trend the quality of financial reports began to improve during the observation period. Meanwhile, the average percentage level of disclosure of financial report information is 73.56%. The highest disclosure ratio is North Labuhan Batu Regency at 87.28% and the lowest percentage is Labuhan Batu at 57.07. Based on these figures, it appears that there are still gaps in the disclosure of financial reports between regions in North Sumatra Province. The ratio of audit findings to the number of found items has an average natural logarithm of 4.94. The highest value was 6.06 in the Medan city area and the audit findings with the lowest audit finding item natural logarithm value of 3.54 were in the North Labuhan Batu district. This data suggests that there are still many problems that need to be resolved by the regions in terms of increasing accountability.

Measurement Model Evaluation (Outer Model)

Evaluation of a measurement model is an assessment of the relationship between a construct and its indicators. This evaluation goes through two stages, namely: convergent validity (seen based on loading factors for each construct) can be seen in Figure 4.1 below :

Figure 4.1 Convergent Validity



To test convergent validity value is use do uter loading indicators are said to be satisfactory convergent validity in the good category if the value outer loading > 0.70. Here are the values outer loading from each indicator on the research variable :

Table 2 Outer Loading For Calculations Convergent Validity

	Audit Opinion	Level Disclosure	Findings Audit
Audit Opinion	1.000		
Level Disclosure		1.000	

Structural Model Evaluation (Inner Model)

Structural model (Inner Model) in PLS was evaluated using R2 for the dependent variable as well as the value path coefficient for independent variables where significance is assessed from the t-statistic value of each path. The structural model of this research can be seen in the following picture:

Figure 4.2 Structural Model

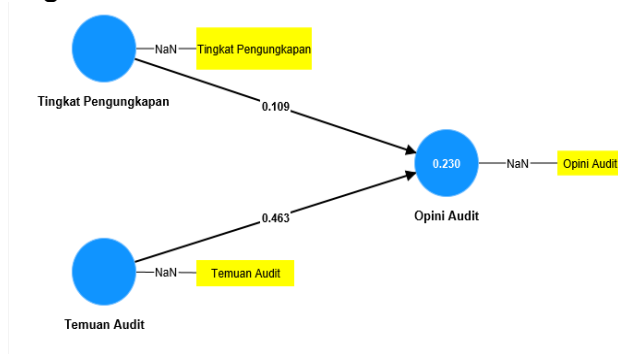


Table 3 t-Statistics

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	t statistics	P-Values
Audit Findings -> Audit Opinion	-0.179	-0.167	0.244	0.735	0.463
Level Disclosure -> Audit Opinion	0.330	0.337	0.206	1.603	0.109

Goodness of Fit

Coefficient determination (R-Square) aims to measure how many variables Endogenous is influenced by other variables. Based on data processing that has been carried out using the smartPLS 4.0 program, the value R-Square as follows :

Table 4 Coefficient Determination (R-Square)

	R-square	R-square adjusted
Audit Opinion	0.230	0.179

In table 4.4 above, it is known that the value R-Square for the audit opinion variable in this study is 0.230. This value explains that the percentage of the audit opinion that can be explained by the research independent variables is 23%. R Results 2 for endogenous latent variables in the structural model indicates the influence of exogenous variables (which influence) on endogenous variables (which are influenced) with the following table:

Table 5 Correlation Coefficient Categories

relation Interval	Relationship Level
0,00 – 0,199	Very low
0,20 – 0,399	Low
0,40 – 0,599	Currently
0,60 – 0,799	Strong
0,80 – 1,000	Very strong

Source : Sugiyono (2014 : 242)

Based on this table, R² included in the Low category.

Path Coefficient Test

Evaluation path coefficient aims to show how much influence the independent variable has on the dependent variable. Based on data processing that has been carried out using the smartPLS 4.0 program, the value path coefficient as follows :

Table 6 Path Coefficients Test

	Path coefficients	P-Values
Level of Disclosure -> Audit Opinion	0.330	0.109
Audit Findings -> Audit Opinion	-0.179	0.463
Level of disclosure and audit findings -> Audit Opinion	151	0,286

Table 4.6 describes the constant value and significance level for each research variable. The significance used by the author in this test is 0.05, meaning if the value $p\text{-value} < 0.05$ is significant and vice versa if the value $p\text{-value} > 0.05$, then the research variable is not significant. Through data processing result path coefficient, then the PLS equation model can be formulated as follows :

$$Y = 0,330 X_1 - 0,179 X_2$$

Explanation:

- 1) Coefficient of disclosure level variable (X_1) is 0.330 and indicates significance greater than 1%.
- 2) Audit finding variable coefficient (X_2) is -0.179 and shows significance greater than 1%.
- 3) Coefficient of variable level of disclosure and audit findings (X_2) is 0.151 and shows significance less than 1%.

Hypothesis Testing

Hypothesis testing in this research was carried out by looking at the value t -statistics And F - Statistics and value p -values. Research hypotheses can be tested by comparing values t -statistics with t table. To find out the t -table value, the condition $df = n-2$ is used at an error level of 5% or a significance level of $\alpha = 0.05$ with a confidence level of 95% or 0.95.

Mark t -table in this study, $df = n-2$ ($33-2 = 30$) was 0.682. This research hypothesis can be declared accepted if the value t -statistics > 0.682 and p -values < 0.05 . The following are the results of hypothesis testing obtained in this research through inner model :

- 1) Coefficient of disclosure level variable (X_1) is 0.330 and indicates significance greater than 1%. This shows that every one unit increase in the cash turnover ratio will result in a decrease of 0.238 units in the company value ratio. So hypothesis 1 is rejected.
- 2) Audit finding variable coefficient (X_2) is -0.179 and shows significance greater than 1%. So hypothesis 2 is rejected.
- 3) Value F -Table in this study, $F(K; nK)$ or $33-3 = 30$ was 2.922. This research hypothesis can be declared accepted if the value t -statistics > 0.682 and p -values < 0.05 . The following are the results of hypothesis testing obtained in this research through inner model. Coefficient of variable level of disclosure and audit findings (X_1) is 0.151 and shows a significance of less than 1%, so hypothesis 3 is rejected.

Discussion

Disclosure rate (X_1) on audit opinion (Y) of 0.330 and shows a significance of greater than 1%. This shows that the level of disclosure does not have a significant positive effect on audit opinion. These results are in line with research by Fahmi Fachriyandana and Puji Wibowo (2020).

Audit findings (X_2) is -0.179 and shows a significance greater than 1%. So hypothesis 2 is rejected. This shows that audit findings do not have a significant positive effect on audit opinion. This is in line with research by Muhammad Iqbal, Alal Maula and Puji Wibowo (2022) but not in line with research by Munawar, Nadirsyah and Syukriy Abdullah (2016).

Coefficient of variable level of disclosure and audit findings (X_3) is 0.151 and shows a significance of less than 1%, so hypothesis 3 is rejected. This shows that the level of disclosure and audit findings do not have a significant positive effect on audit opinion.

Conclusion

1. Coefficient of disclosure level variable (X_1) on audit opinion (Y) of 0.330 shows significance is greater than 1%. This shows that the level of disclosure does not have a significant positive

effect on audit opinion.

2. Audit finding variable coefficient (X2) of -0.179 to the audit opinion (Y) shows significance is greater than 1%. This shows that audit findings do not have a significant positive effect on audit opinion.

Coefficient of variable level of disclosure and audit findings (X3) on audit opinion (Y) is 0.151 and shows a significance of less than 1%, so hypothesis 3 is rejected. This shows that the level of disclosure and audit findings do not have a significant positive effect on audit opinion.

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