



The Effect of Total Local Government Assets, Leverage, Follow-up on Audit Recommendations on BPK Audit Opinions in Local Governments

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ABSTRACT: This study aims to determine the effect of Total Local Government Assets, Leverage, and Follow-up on Audit Recommendations on the BPK Audit Opinion. The population in this study were all local governments in Indonesia for the period 2017-2021. The sample in this research is the Local Government in Central Java. This research uses secondary data types, namely the Audit Report (LHP) of local government financial statements and the Follow-up Report on Audit Recommendations (TLRHP) obtained from the Electronic Service website of the Information Management and Documentation Officer (<http://e-ppid.bpk.go.id>). The analysis method used is logistic regression analysis using the SPSS version 26 application. The findings from this research reveal that Total Local Government Assets affect the BPK Audit Opinion. Still, Leverage and Follow-up on Audit Recommendations do not affect the BPK Audit Opinion.

Keywords: Total Local Government Assets; Leverage; Follow-up on Audit Recommendation; BPK Audit Opinions.

I. INTRODUCTION

As per the Law Number 23 of 2014 concerning Regional Government, local governments and the DPRD incorporate government affairs in line with the principle of autonomy and auxiliary duties with the principle of the broadest autonomy in the system and principles of the Unitary State of the Republic of Indonesia in 1945. Regional finances, according to Government Regulation of the Republic of Indonesia No. 12 of 2019, are all the rights and obligations of the regions in the setting of enforcing local governments that can be validated with money, as well as all forms of wealth that can be used as regional property in connection with the rights and obligations of municipal governments. Local government finances must be managed orderly by adhering to existing rules and regulations. Local governments must publish financial reports as a form of transparency and accountability in state financial management (Farihah & Nendi, 2020). The institution in the custody of checking the financial statements of local governments is the BPK through audits (Rosadi & Okfitasari, 2019) as stated in the Examination Outcomes Report (Rumihin et al., 2019). "Examination is a method of problem recognition, interpretation, and evaluation conducted out independently, objectively, and professionally based on evaluation standards, to ascertain the truth, reliability, legitimacy, and trustworthiness of data concerning the oversight and responsibility of state finances," according to Law Number 15 of 2004.

The BPK's financial examination will culminate in an opinion. As per Law Number 15 of 2004 Concerning State Financial Management and Accountability, an audit opinion is a professional statement issued to examine the appropriateness of the information given in the financial accounts. The BPK RI issues four audit opinions: unqualified viewpoints, qualified opinions, adverse thoughts, and disclaimers of judgment. Local

governments must produce local government financial statements (LKPD), which the BPK RI subsequently audits as a form of transparency and accountability in managing state finances.

Each local Government must consider factors influencing the BPK providing opinions on the Regional Financial Statements (LKPD). A regional head is a holder of executive power who is responsible for running the Government in a region. The role and responsibility of regional heads are very important to achieve a reasonable BPK audit opinion without exception (Maharani & Arofah, 2021) because it will affect the success of local government financial performance. Another phenomenon of audit opinion that has occurred is that there are government institutions that are caught in corruption but in their audit opinions obtain an Unqualified Opinion (<https://finance.detik.com>, August 25, 2022). This is in line with the results of research by Mauristela & Haryanto, (2022) that audit opinions do not affect the level of corruption.

A variety of factors influence local governments' receipt of audit opinions. The first consideration is the Local Government's total assets. Regional assets, including fixed assets, current assets, and inventory, play an essential role in presenting a financial status report. As a result, good governance of regional assets will reflect the development of sound financial statements (Simamora Abdul, 2012). Leverage is the second factor. Leverage is widely used to gauge a region's independence, particularly in meeting short- and long-term responsibilities (Rahmadia & T, 2017). It also reveals how much debt local governments bear (Satria & Sari, 2018). The liquidity ratio is essential in the public sector for stakeholders, particularly potential creditors of local municipalities in issuing loans. The final assumption is the Obey of Recommendations for Assessment Results, which must be used as one of the regional heads' primary focuses since each regional head is given 90 days to react to the BPK's findings, so the prospect of the prior year's audit opinion is swayed by the Follow-up of the Study Conducted Recommendations (Mutiara et al., 2022).

Based on the preceding background, research gap, and gap phenomenon, the author wishes to refine and examine the audit opinion of BPK in Local Governments in Central Java Province.

II. MATERIAL AND METHODS

2.1. Literature Review and Hypothesis Development

2.1.1. Institutional Theory

According to Meyer dan Rowan (1977) as quoted in Indrayani et al., (2019), the reasoning of institutional theory is that to maintain an organization, the public or society must have faith that the organization is an entity deserving of support. As a means of being accountable to the community, the Government must persuade the public that its administration of finances is carried out in line with applicable legislation. As Government Regulation No. 12 of 2019 concerning Regional Financial Management said, local governments prepare local government financial reports in the framework of accountability for implementing the Regional Budget (LKPD). In compliance with the rules of the laws and regulations, the Regional Financial Management Officer (RFMO) prepares LKPD by merging SKPD financial statements no later than three months after the fiscal year ends.

2.1.2. Local Government Financial Report

Based on Rahma Putri & Amanah (2020), Local Government Income Statements are an overview of an entity's financial situation and achievements that serves as an accountability mechanism to fulfil transparency and accountability in government administration. Regional financial accounts are drawn up following accrual-based Government Accounting Standards as outlined in PP Number 71 of 2010. Since the Government's operations are to carry out the people's mandate, it must present all pertinent financial information to the public in an honest and open manner. (Guasmin & Febrianti, 2019). In PP Number 71 of 2010 concerning Government Accounting Standards, it is stated that the Local Government Financial Statements consist of: (1) a Budget Realization Report; (2) a Balance Sheet/Statement of Financial Position; (3) a Cash Flow Statement; (4) Notes to Financial Statements.

2.1.3. Audit

An audit is often referred to as an examination. "Examination is a process of problem definition, analysis, and evaluation carried out autonomously, impartially, and competently based on examination standards, to assess

the truth, accuracy, legitimacy, and dependability of data regarding the management and responsibility of state finances" that according to Law Number 15 of 2004. In line with the Examination Findings Report, the Financial Audit Agency (FAA) is the entity in command of auditing or evaluating local government financial accounts in the public sector (Rosadi & Okfitasari, 2019) as definite in the Examination Results Report (Rumihin et al., 2019). The examination results are the outcome of the process of analyzing the truth, adherence, precision, credibility, and trustworthiness of data/information regarding the management and responsibility of fiscal policy, which is carried out independently, objectively, and legally based on the Examination Report as stated in the Examination Results Report as a decision of the BPK, in compliance with Law of the Republic of Indonesia Number 15 of 2006.

2.1.4. BPK Audit Opinion

BPK is a state financial audit organization that issues opinions based on BPK financial examinations. The BPK independent auditor is a device for the community to use in determining whether or not the regional financial management is well handled (Rosadi & Okfitasari, 2019). As seen by Article 16 paragraph (1) of Law Number 15 of 2004 concerning the assessment of State Financial Management and Responsibility, the BPK provides four (four) categories of audit opinions, namely: 1) Unqualified Opinion (WTP) is the examiner's highest judgment of the examination results, indicating that the financial statements examined have been structured fairly in all material ways in line with Accounting Standards (SAP), 2) Qualified Opinion (WDP), which signifies that the examiner believes the income accounts are fair except for specific components. Certain financial statements are created in a manner that does not comply with financial accounting standards, and/or the scope of the review is limited. 3) Adverse Opinion (TW) is an audit opinion provided if the financial statements show seriously misleading statements that do not comply with Government Accounting Standards. 4) Disclaimer of Opinion (TMP) is a statement that refuses to express an opinion.

2.1.5. Total Local Government Assets

A measure of an organization or local government that reflects the local authorities' magnitude is the local Government's size. Total assets are one approach to measure the extent of local Government. A municipal government's size will be directly proportional to its assets (Khasanah & Rahardjo, 2014). The greater the quantity of assets, the more obstacles local governments will face, one of which is resource management. A huge amount of capital value will have high demands in reporting mandatory disclosures to the public (Rosadi & Okfitasari, 2019). Research conducted by Maharani & Arofah (2021) showed that the proxied size of local governments regarding total assets has a negative and significant effect on BPK Viewpoint. In agreement with the findings of Salsabila & Wahyudi (2022), the scale of local governments influences audit opinions in local governments. According to Maharani & Arofah's (2021) investigation, the government's proxies size in total assets negatively impacts the BPK's audit assessment. The study of Rosadi & Okfitasari (2019), and Rumihin et al. (2019) discovered that the size of local governments as measured by total assets had no consequence on the BPK audit opinion. Based on the previous description, the hypothesis can be specified as follows:

H1: The BPK's Audit Opinion is influenced by total local government assets

2.1.6. Leverage

Debt can be used to assess the local government's ability to satisfy its financial responsibilities, including short-term and long-term obligations (Bakar & Arza, 2019). In the public sector, creditors consider the liquidity ratios when making financing choices since it allows creditors to evaluate the local government's ability to meet their debts (Satria & Sari, 2018). The Leverage Ratio demonstrates a local government's financial vulnerability because of the danger of failing to fulfil its obligations or debt. This is therefore, the focus of the BPK auditor in assessing the sufficiency and correctness of the evidence acquired and conducting tests to ensure that regional financial management has been executed following excellent governance principles. The study by Amami et al., (2021) illustrates how Leverage influences audit opinion. The research of Halim, (2021), Abadi et al., (2019), and Rahmadia & T, (2017) has a favourable and significant effect on audit opinion. However, the study of Hanafi & Wadi, (2021) demonstrates that Leverage has no effect on BPK audit opinions. The hypothesis can be laid out as follows:

H2: The BPK's Audit Opinion is impacted by Leverage

2.1.7. Follow-up Recommendations for Examination Results

The follow-up report on the examination report's findings and recommendations outlines the examination report's quality and will be effective if the recommendations are executed by the entity being inspected (Dwiputrianti, 2008). With the auditor's recommendation, the inspected party can halt and avoid the recurrence of errors, irregularities, misappropriations, and wastage (Umar, 2012). Rectifier or obey after the audit process is a kind of responsibility from the K / L for errors in public financial accountability so that the audit findings collected can be useful for producing transparency in state government audit processes (Sari et al., 2015). As shown by research carried out by Hamidayanti & Wardani, (2018), adopting suggestions for examination results influences the Audit Opinion. Research by Wulandari & Bandi, (2015), Amyulianthy et al., (2020), and Valentina, (2022) revealed that following up on recommendations for examination results has a positive and significant effect on the BPK Audit Opinion. In contrast, Mutiara et al. (2022) conveyed that following up on specific suggestions for examination results has no impact and is insignificant to the Audit Opinion of Local Governments. Based on the preceding description, the following hypotheses are proposed can be developed:

H3: The BPK's Audit Opinion is influenced by the BPK's follow-up on Suggestions for Examination Findings

2.2. Research Methods

This is a causal quantitative study, which looks at the correlation between one variable and another (Farihah & Nendi, 2020). This paper examines the Overall Assets of Local Governments, Leverage, and the Follow-up of Research Recommendation Based on Local Government BPK Opinion. The population in this study is the Indonesian Local Government. In this investigation, saturated samples were used as a sampling approach. The Local Government in Central Java Province served as the study's sample, with 35 local administrations. This research provided the use of secondary data types derived from the Examination Results Report (LHP) from Regional Government Financial Report and the BPK Follow-up Report on Suggestions for Examination Results (TLRHP) for 2017-2021. This study utilized documentation strategies to obtain LHP BPK and TLRHP BPK from 2017 to 2021.

2.3. Evaluation Methods

The logistic regression analysis approach was chosen in this study because the researcher wanted to discover the probability of an event and the relationship between the variables X and Y. As said by Ghazali, (2021), the logistic regression analysis model utilized is as shown in: $Ln \left(\frac{OA}{1-OA} \right) = \alpha + b1TA + b2LV + b3TLRHP + e$

Description: OA: Audit Opinion (1 = WTP Audit Opinion and 0 = Non-WTP Audit Opinion); α : constant; b1-b3: Regression coefficient; TA: Total Local Government Assets; LV: Leverage; TLRHP: Follow-up Recommendations for Examination Results; e: Error. The following independent and dependent variables were examined in this research:

Table 1. Measurement of Operational

Variable	Indicators	Source
BPK Audit Opinion	The dummy variables are (1) for WTP Opinions and (0) for non-WTP Opinions.	Mutiara et al., (2022)
Total Local Government Assets	TA = Ln (Total Assets)	Maharani & Arofah, (2021)
Leverage	$Leverage = \frac{Total Liabilities}{Total Assets}$	Bakar & Arza, (2019)
Follow-up Recommendations for Examination Results	$TLRHP = \frac{Follow - up according to recommendations}{Total Recommendations} \times 100\%$	(Mutiara et al., 2022)

III. RESULT

3.1. Descriptive Analysis

Descriptive analysis calculates each variable's data's maximum, minimum, average, and standard deviation values. The descriptive analysis yielded the following results:

Table 2. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL ASSETS	174	28,162	31,064	29,022	0,454
LEVERAGE	174	0,001	0,076	0,011	0,011
FOLLOW-UP RECOMMENDATIONS FOR EXAMINATION RESULTS	174	0,000	1,000	0,866	0,236
AUDIT OPINION	174	0,000	1,000	0,977	0,150
Valid N (listwise)	174				

Source: SPSS Output Results 26, 2023

As determined by the descriptive analysis, the variable Total Assets have a minimum value of 28,162 and a maximum value of 31,062, with an average of 29,022 and a measure of the dispersion of 0.454. Variable Leverage has a low of 0.001 and a high of 0.076, with an average of 0.011 and a standard deviation of 0.011. Suggestions to Additional Variables The examination results reveal a minimum value of 0.000 and a maximum value of 1.000, with an average of 0.866 and a standard deviation of 0.236. The Audit Viewpoint variable ranges from 0.000 to 1.000, with a mean of 0.977 and a standard deviation of 0.150.

3.2. Logistic Regression Analysis

The logistic regression analysis test phase no longer necessitates testing the data's normality and classical assumptions on its free variables. In this study, multiple linear regression analysis was performed to assess the impact of total local government assets, leverage, and examination findings follow-up evaluation on issuing BPK audit views. The stages that are involved in the analysis:

3.2.1. Assessing the Overall Model (Overall Model Fit)

The overall fit model is the initial stage in testing a hypothesis in logistic regression analysis. This test aims to determine whether or not the logistic regression model used is feasible. The model success test yielded the following results:

Table 3. -2 Log Likelihood Block 0 Results

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	63,408	1,908
	2	42,346	2,852
	3	38,438	3,464
	4	38,094	3,714
	5	38,089	3,749
	6	38,089	3,750

Table 4. -2 Log Likelihood Block 1 Results

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	30,165 ^a	0,045	0,226

SPSS output result 26, 2023, is the source

As shown in the table above. The ultimate value of -2 Log Likelihood in Block 0 is 38.089, while the value in Block 1 is 30.165. This implies that the initial Log probability -2 value has decreased to -2 Final likelihood log. As

a result, H0 has been recognized, namely, a hypothesized model fits the data.

3.2.2. Assessing the Feasibility of Regression Models (Goodness of Fit Test)

The Hosmer and Lane Show Goodness of Fit Test, as evaluated by chi-square values, was used to testing the feasibility of the logistic regression model. Suppose the Hosmer and Lane Show Goodness of Fit Test value is comparable to or less than 0.05 or 5%. In that case, the null hypothesis is invalidated, indicating a mismatch between the model and its observation value, and vice versa. The results that follow are those of the regression model's feasibility test:

Table 5. Hosmer and Lane Show Test Results

Step	Chi-square	df	Sig.
1	6,060	8	0,641

Source: SPSS 26 Output Results (2023)

The table's chi-square value is 6.060, with a significant value of 0.641. With a value of sig.0.641 greater than 0.05, it can be inferred that the empirical data in this study are appropriate or in line with the regression model in this study or that there is no discrepancy between the model and the data, implying that the research model is fit. This signifies that the regression model can be used in further investigation.

3.2.3. Coefficient Determinants (Nagelkerke R Square)

The coefficient of determination is the next analysis in this investigation (Nagelkerke R Square). The magnitude of the free variable contributing to the constrained variable is measured using the determinant coefficient test. The value of Nagelkerke R Square, depicted in table 6, indicates the value of the logistic regression model's coefficient of determination:

Table 6. Coefficient of Determination Results

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	30,165 ^a	0,045	0,226

SPSS outcome results on 26, 2023 is the reference

From the data presented above, it can be ascertained that the variation of free variables (Total Local Government Assets, Leverage, and Follow-up Recommendations for Examination Results) can justify 22.6% of the BPK audit opinion variable. In comparison, other variables outside the research model acknowledge the remaining 77.4%.

3.2.4. Classification Matrix

As shown in Table 7 of the classification matrix values, the classification matrix reveals the predictive potential of the regression model for foreseeing the possibility of receiving BPK audit views to state municipalities in Central Java Province.

Table 7. Classification Matrix Results

	Observed		Predicted		
			AUDIT OPINION		Percentage Correct
			Non-WTP Audit Opinion	WTP Audit Opinion	
Step 0	AUDIT OPINION	Non-WTP Audit Opinion	0	4	0
		WTP Audit Opinion	0	170	100
	Overall Percentage				97,7

SPSS output value 26, 2023, seems to be the source

The degree of accuracy of the model's predictions is shown in table 7. As stated in the data in table 7, 170 samples are expected to receive WTP audit opinions. Four samples are projected to receive acceptance other

than WTP opinions. The overall predicted accuracy rating is 97.7%.

3.3. Hypothesis Testing

3.3.1. Wald Test (Partial Test t)

This study aimed to determine whether there was a partial relationship between the independent variables of Total Local Government Assets, Leverage, and Follow-up Suggestions for Examination Findings on BPK Audit Opinion. Table 8 displays the results of the statistical t-test:

Table 8. Statistical Test Results T

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1a	TOTAL ASSETS	5,572	2,469	5,093	1	0,024	263,077
	LEVERAGE	-12,572	40,765	0,095	1	0,758	0,000
	FOLLOW-UP RECOMMENDATIONS FOR EXAMINATION RESULTS	0,209	0,881	0,057	1	0,812	1,233
	Constant	-156,539	70,878	4,878	1	0,027	0,000

SPSS output score no. 26, 2023

Based on the preceding regression results, the logistic model equation can be summed up as follows:

$$\ln \left(\frac{OA}{1 - OA} \right) = -156,539 + 5,572TA - 12,572LV + 0,209TLRHP + e$$

The findings of the statistical test output t (partial) reveal that the significant value of Total Assets is 0.024 with a positive Beta value of 5.572, indicating that the first hypothesis (H1) in this study is approved because the significance value of 0.024 is less than 0.05. As a result, the BPK's Audit Opinion is influenced by the Total Assets of Local Governments. The significant value of Leverage is 0.758 with a negative beta of -12.572, indicating that the study's second hypothesis (H2) was denied because the significance value of 0.758 is more than 0.05. As a result, Leverage does not affect BPK's Audit Opinion. The significant value of the Follow-up Suggestions for Examination Findings was 0.812, with a positive beta of 0.209. This signifies that this investigation's third hypothesis (H3) was discarded because the adjusted r-square of 0.812 was greater than 0.05. Consequently, the BPK's Audit Opinion is unaffected by the Adopt of Suggestions for Inspection Findings.

3.3.2. Uji Omnibus Test of Model Coefficients (Simultaneous Test F)

This test examines whether the independent factors, including Total Local Government Assets, Leverage, and Follow-up Suggestions for Examination Findings, affect the dependent variable, namely the BPK Audit Opinion when combined (simultaneously). Table 9 presents the results of the statistical test f:

Table 9. Omnibus Test of Model coefficients results

		Chi-square	df	Sig.
Step 1	Step	7,925	3	0,048
	Block	7,925	3	0,048
	Model	7,925	3	0,048

Source: SPSS output consequence 26, 2023

Depending on the f-test results, it is apparent that the level of significance of 0.048 is much less than 0.05 (0.0480<0.05). Based on this large value, it is possible to conclude that the Total Assets of Local Governments, Leverage, and Follow-up Suggestions for Examination Findings all have a favourable and significant effect on the BPK Audit Opinion of Local Governments in Central Java Province.

IV. DISCUSSION

Based on the Wald Test (t-test), a significant value of 0.024 < 0.05 was obtained, revealing that H1 was received, indicating that the Total Assets of the Local Government affect the Audit Opinion of the BPK. The relationship between the Total Assets of Local Governments and the BPK Audit Opinion is positive. The bigger the liquid wealth in the city councils, the better the local government's possibility of achieving the Underqualified BPK Audit Opinion (WTP). This implies that elevated total assets can indicate more complex financial management. This is since it may involve information sharing between local governments and the community. Furthermore, the BPK's advice to the LKPD may lessen the existence of this disparity. Regional assets are a significant component of financial policy documents, which also include fixed assets, current assets, and inventory. As a result, good regional asset governance will represent the generation of good financial statements (Simamora Abdul, 2012). The findings of this study back up previous studies by Maharani & Arofah (2021), Salsabila & Wahyudi (2022), dan Amami et al., (2021) that Total Local Government Assets involvement Audit Views.

The test results indicate that Leverage has a significant value of 0.758 > 0.05. Hence H2 is dismissed, demonstrating that Leverage does not affect BPK's Audit Opinion. This signifies that creditors pay close attention to Leverage when making investment decisions, whereas BPK does not falsify Leverage when issuing audit views. In this instance, the Government must provide all relevant and open financial information to the public to get an Unqualified Fair Audit Opinion (Guasmin & Febrianti, 2019), regardless of whether the leverage ratio is excessive or insufficient. As an illustration, the institutional theory says that the Government must be able to persuade the public that the Government's administration of funds is being carried out in line with applicable legislation as a kind of accountability to the community. This study's findings align with the results of Hanafi & Wadi, (2021), who discovered that Leverage has no significant effect on the BPK External Audit.

The hypothesis test findings showed that the Non-Continued Recommendation of the Examination Results Recommendation had a significant value of 0.812 > 0.05. Therefore H3 was rejected, indicating that the Examination Results Recommendation Follow-up did not affect the BPK Audit Opinion. In this circumstance, the BPK oversees and reveals the outcomes of follow-up monitoring suggestions for assessment results to representative institutions in addition to conducting examinations. This study's findings align with the research of Mutiara et al. (2022), who discovered that following up on recommendations for examination results has no effect on the BPK's audit opinion. This complies with Section 20 of Law Number 15 of 2004, which specifies that local governments must follow through on suggestions; if they do not, they will face administrative sanctions following the terms of the relevant regulations and laws. Additionally, the BPK evaluates the responses to see whether the follow-up recommendations have been implemented following the BPK's requirements. The BPK's proposal is not only to conclude the findings revealed in the Examination Findings Report (LHP), but also to strengthen the accountable and transparent management system so that there is no disobedience of legislation and deficiencies in the internal control system. The greater the percentage of recommendations that have been followed up on, the more accountable the financial management will be. This will not affect the BPK's Audit Opinion. In keeping with the institutional theory, local governments must be able to persuade the public that the Government's administration of funds is being carried out in line with applicable legislation as a kind of accountability to the community.

V. CONCLUSION

This study intends to examine the impact of Total Local Government Assets, Leverage, and Follow-up of Suggestions for Examination Findings on BPK Audit Opinions on Local Governments in Central Java from 2017 to 2021. The hypothesis testing results reveal that Total Local Government Assets, Leverage, and Follow-up on Suggestions for Examination Results all substantially impact the BPK's Audit Opinion. In the partial test, the Total Assets of Local Governments substantially affected the BPK's Audit Opinion. In contrast, Leverage and Follow-up Suggestions of the Examination Findings did not impact the BPK's Audit Opinion.

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