

## Daftar Pustaka

- Abdullah, M. (2015). Metode Penelitian Kuantitatif. In *Aswaja Pressindo*.
- Abdullah, S., & Halim, A. (2006). Hubungan dan Masalah Keagenan di Pemerintahan Daerah. *Jurnal Akuntansi Pemerintahan*, 2(1), 53–64. <https://www.researchgate.net/publication/273257684>
- Afrimayosi. (2020). Kinerja Keuangan Daerah, Korupsi Dan Kesejahteraan Masyarakat Dalam Perspektif Teori Agensi. *STIE YKPN Yogyakarta*, 44(8), 1689–1699.
- Akib, M., Habbe, A. H., Rura, Y., & Hakim, A. (2016). Relationship Good Governance with Welfare Society Mediated by Local Government Financial Disclosure and Audit Report Opinion (Study on Local Government South Southeast Sulawesi). *International Journal of Science and Research (IJSR)*, 5(2), 789–800. <https://doi.org/10.21275/v5i2.nov161150>
- Amalia, F. R., & Purbadharmaja, I. B. P. (2014). Pengaruh Kemandirian Keuangan Daerah Dan Keserasian Alokasi Belanja Terhadap Indeks Pembangunan Manusia | E-Jurnal Ekonomi Pembangunan Universitas Udayana. *Jurnal Ekonomi Pembangunan*, 3(6), 257–264. <https://ojs.unud.ac.id/index.php/eep/article/view/8663>
- Badrudin, R., & Siregar, B. (2015). The evaluation of the implementation of regional autonomy in Indonesia. *Economic Journal of Emerging Markets*, 7(1), 1–11. <https://doi.org/10.20885/ejem.vol7.iss1.art1>
- Balago, G. S. (2014). A conceptual review of Agency Models of performance evaluation. *International Journal of Finance and Accounting*, 3(4), 244–252. <https://doi.org/10.5923/j.ijfa.20140304.04>
- BPK. (2020). *Ikhtisar hasil pemeriksaan semester II tahun 2020*.
- BPS. (2020). data dan informasi kemiskinan kabupaten/kota. In *BPS*.
- Chetwynd, E., Chetwynd, F., & Spector, B. (2003). Corruption and poverty: A review of recent literature. *Management System International*, 600, 5–16.
- Defianti, L., Aimon, H., & Alianis, A. (2020). Pengaruh Infrastruktur, Indeks Pembangunan Manusia Dan Korupsi Terhadap Pertumbuhan Ekonomi Dan Kesejahteraan Masyarakat Di Indonesia. *Jurnal Kajian Ekonomi Dan Pembangunan*, 2(4). <https://doi.org/10.24036/jkep.v2i4.10380>
- Dizrisa, D. A., Sudrajat, S., & Kusumawardani, N. (2020). Pengaruh Elemen Good Governance Terhadap Tingkat Korupsi Di Asia Tenggara. *Jurnal Akuntansi Dan Keuangan*, 25(1), 96–114. <https://doi.org/10.23960/jak.v25i1.242>
- Dwiputrianti, S. (2011). *Effectiveness of Public Sector Audit Reports in Indonesia*.

- Edo NK, J., Rikang RW, R., & Dimas SK, C. (2013). Literasi Kaum Muda tentang Good Governance Melalui Isu Korupsi di Televisi. *Jurnal ILMU KOMUNIKASI*, 9(1), 56–69. <https://doi.org/10.24002/jik.v9i1.186>
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *Academy of Management*, 14(1), 57–74.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program SPSS* (Cetakan IV). Badan Penerbit Universitas Diponegoro.
- Gilardi, F. (2001). Principal-Agent Models Go to Europe: Independent Regulatory Agencies as Ultimate Step of Delegation. *Paper Presented at the ECPR General Conference*.
- Gong, T. (2009). Audit for Accountability in China: An Incomplete Mission. *Australian Journal of Public Administration*, 68. <https://doi.org/10.1111/j.1467-8500.2009.00617.x>
- Greiling, D. (2005). Performance measurement in the public sector: the German experience. *International Journal of Productivity and Performance Management*, 54. <https://doi.org/10.1108/17410400510622223>
- Gupta, S., Davoodi, H., & Alonso-Terme, R. (2002). Does corruption affect income inequality and poverty? *Economics of Governance*, 3(1), 23–45. <https://doi.org/10.1007/s101010100039>
- Habbe, A. H. (2021). The exploration of effect of financial performance to the public welfare. *International Journal of Law and Management*, 63(5), 464–478. <https://doi.org/10.1108/IJLMA-09-2017-0222>
- Hagen, J. Von. (2003). Fiscal rules, fiscal institutions, and fiscal performance. *The Economic and Social Review*, 33(3), 263–284.
- Hair, J.F., Hult, G.T.M., Ringle, C.M. and Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Thousand: Oaks.
- Halim, A. (2007). *Akuntansi Sektor Publik*. Salemba Empat.
- Hamid, A. A. (2018). Analisis Pengaruh Kinerja Keuangan Daerah Terhadap Tingkat Kesejahteraan Masyarakat Kabupaten Majalengka – Jawa Barat. *Jurnal SEKURITAS (Saham, Ekonomi, Keuangan Dan Investasi)*, 1(4), 38–51. <https://doi.org/10.32493/skt.v1i4.1378>
- Hanafi, S. (2018). Pengaruh Korupsi Terhadap Pembangunan di Indonesia. *Studi Keislaman Vol. 4 No. 1*, 1–126.
- Husodo, A. T. (2020). *Laporan tahunan 2020*.
- Kate Gillespie, G. O. (1991). The Political Dimensions of Corruption Cleanups: A Framework for Analysis. *Comparative Politisc*, 24.
- Khairudin, K., Marlioni, S., Aminah, A., Amna, L. S., & Soedarsa, H. G. (2021).

- Apakah Korupsi Berdampak Buruk Pada Kemiskinan. *Jurnal Akuntansi Dan Keuangan*, 12(1), 55–61.  
<http://jurnal.ubl.ac.id/index.php/jak/article/view/1914>
- Khan, M. A. (2019). *Role of audit in fighting corruption*. December.
- Kurniawan, Y. S. dan. (2011). *Generasi Baru Mengolah Data Penelitian dengan Partial Least Square Path Modeling: Aplikasi dengan Software XLSTAT, SmartPLS, dan Visual PLS*.
- Liu, J., & Lin, B. (2012). Government auditing and corruption control: Evidence from China's provincial panel data. *China Journal of Accounting Research*, 5(2), 163–186. <https://doi.org/10.1016/j.cjar.2012.01.002>
- Meckling, M. C. J. and W. H. (1976). Theory of The Firm: Managerial Behavior Agency Costs and Ownership Structure. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Moe, T. M. (1984). The New Economics of Organization. *American Journal of Political Science*, 28, 739. <https://doi.org/https://doi.org/10.2307/2110997>
- Monteduro, F., Hinna, A., & Moi, S. (2016). Governance and corruption in the public sector: An extended literature review. *Studies in Public and Non-Profit Governance*, 5, 31–51. <https://doi.org/10.1108/S2051-663020160000005002>
- Muhtar, Sutaryo, & Sriyanto. (2018). Corruption in Indonesian Local Government : *International Journal of BUiness and Society*, 19(2), 536–552.
- Nugroho, A., Amir, H., Maududy, I., & Marlina, I. (2021). Poverty eradication programs in Indonesia: Progress, challenges and reforms. *Journal of Policy Modeling*, 43(6), 1204–1224. <https://doi.org/10.1016/j.jpolmod.2021.05.002>
- Olken, B. A. (2007). Monitoring Corruption: Evidence from a field experiment in Indonesia. *Journal of Political Economy*, 53(9), 1689–1699. [www.journal.uta45jakarta.ac.id](http://www.journal.uta45jakarta.ac.id)
- Purbadharmaja, I. B. P., Maryunani, I. B. P., Ananda, C. F., & Santoso, D. B. (2019). The implications of fiscal decentralization and budget governance on economic capacity and community welfare. *Foresight*, 21(2), 227–249. <https://doi.org/10.1108/FS-05-2018-0052>
- Rini, R., & Damiati, L. (2017). Analisis Hasil Audit Pemerintahan dan Tingkat Korupsi Pemerintahan Provinsi di Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 4(1), 73–90. <https://doi.org/10.24815/jdab.v4i1.4933>
- Sekaran, U. (2006). *Metode Penelitian Untuk Bisnis I (4th ed)*. Jakarta: Salemba Empat Jakarta.
- Shah, A. (2007). Performance Accountability and Combating Corruption. In *Performance Accountability and Combating Corruption* (Issue January 2007). <https://doi.org/10.1596/978-0-8213-6941-8>

- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta, CV.
- Suhardjanto, D., Andini, R. P., & Rahmatika, M. W. (2018). Accountability and Corruption Level of Provincial Government in Indonesia. *Review of Integrative Business and Economics Research*, 7(3), 296. [www.news.okezone.com](http://www.news.okezone.com)
- Sukirno, S. (2006). *Ekonomi pembangunan: proses, masalah, dan dasar kebijakan*. Kencana (Prenada Media).
- Suryaningsih, N. N., & Utama, M. S. (2015). DAMPAK KINERJA KEUANGAN DAERAH TERHADAP KESEJAHTERAAN MASYARAKAT KABUPATEN / KOTA DI PROVINSI BALI Gerakan reformasi menurunkan Pemerintahan Orde Baru menuntut perbaikan. 08, 537–554.
- Tanzi, V. (1998). Corruption Around The World: Causes, Consequences, Scope, and Cures. *IMF Staff Papers*, 45.
- Tarigan, H., Sinaga, J. H., & Rachmawati, R. R. (2020). Dampak Pandemi Covid-19 Terhadap Kemiskinan di Indonesia. *Pusat Sosial Ekonomi Dan Kebijakan Pertanian*, 3, 457–479. <https://pse.litbang.pertanian.go.id/ind/pdf/files/23-BBRC-2020-IV-1-1-HLT.pdf>
- Tevfik F. Nas, Albert C. Price, C. T. W. (1986). A Policy-Oriented Theory of Corruption. *American Political Science Review*, 80.
- Trabelsi, M. A., & Trabelsi, H. (2020). At what level of corruption does economic growth decrease? *Journal of Financial Crime*, 28(4), 1317–1324. <https://doi.org/10.1108/JFC-12-2019-0171>
- Victoria, A. O. (2021). *Korupsi Menurunkan Kinerja Ekonomi dan Sistem Demokrasi Negara*. Kementerian Keuangan Republik Indonesia. <https://www.kemenkeu.go.id/publikasi/berita/menkeu-korupsi-menurunkan-kinerja-ekonomi-dan-sistem-demokrasi-negara/>
- Yanto, J. K. F., & Astuti, S. (2020). Pengaruh Kinerja Keuangan Terhadap Alokasi Belanja Modal dan Pertumbuhan Ekonomi Kabupaten/Kota di Provinsi Jawa Tengah. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 2(3), 346–357. <https://doi.org/10.32639/jimmba.v2i3.484>
- Zhou, L. A. (2009). A Literature Review on the Definition of Corruption and Factors Affecting the Risk of Corruption. *Economic Research Journal*, 57–69.