


## The Influence Of Training, Knowledge Code Ethics, And Experience Audit Opinion Results At BPKP North Sumatra

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Article Info	ABSTRACT
<b>Keywords:</b> Training, Knowledge of the Code of Ethics, Experience	This research aims to determine the effect of training on the results of audit opinions at the Representative BPKP of North Sumatra Province, the influence of knowledge of the code of ethics on the results of audit opinions at the Representative BPKP of North Sumatra Province, and the influence of experience on the results of audit opinions at the Representative BPKP of North Sumatra Province. The results of the research are that partial training ( $X_1$ ) is proven to have a significant influence on the results of the audit opinion ( $Y$ ), meaning that the hypothesis is accepted, this shows that the auditor will give a good opinion because of the training that was attended. Knowledge of the code of ethics ( $X_2$ ) is proven to have a positive influence on the results of the audit opinion ( $Y$ ), meaning that the hypothesis is accepted. This shows that if an auditor implements the code of ethics, the resulting opinion will be relevant. Experience ( $X_3$ ) is proven to have a positive influence on the results of the audit opinion ( $Y$ ), meaning that the hypothesis is accepted. Auditors need to improve training, code of ethics and experience so that the audit opinion results presented can be more trusted by the public.
This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license 	<b>Corresponding Author:</b> Renny Maisyarah Universitas Pembangunan Panca Budi, Medan, North Sumatera, Indonesia <a href="mailto:rennymaisyarah@gmail.com">rennymaisyarah@gmail.com</a>

### INTRODUCTION

One of the professions within the government whose existence over time is increasingly recognized by the public is the auditor profession. The auditor profession has been in the public spotlight in recent years. Overall, the audit process in the public sector can increase transparency and accountability (Dwiputrianti, 2008) and help prevent acts of corruption.

Considering that the role of auditors is very much needed by the business world and government, we encourage auditors to understand the implementation of ethics that apply in carrying out their profession. Third party services are required so that accountability reports presented to external parties can be trusted.

The public is now able to see and read any information provided by the government, especially reading recommendations from audit results carried out by auditors. When an auditor abandons one of his qualities and characteristics, for example independence, the public will justify that the auditor does not have good characteristics and the institution being audited will also get a bad image from the public.

With a code of ethics, public trust in a profession can be strengthened, because every client has the certainty that their interests are guaranteed. A code of ethics is like a compass that shows the ethical direction of a profession and at the same time also guarantees the quality of that profession in the eyes of society (Yatimin, 2006: 684).

This trust from the public is the reason for the need for a professional code of ethics for auditors. The world community began to pay attention to ethics in the accounting profession when the Anderson and Enron Public Accounting Firm cases were revealed in 2001 (Soewadji, 2006). KAP Anderson was proven to have manipulated financial reports and destroyed documents for Enron's bankruptcy.

This indicates that the longer the auditor's working period, the better the quality of the audit produced. Research conducted by Carolita, et al (2012), regarding the influence of experience and problem complexity as well as audit judgment, determined that experienced auditors will more clearly detail the problems faced than less experienced auditors, which will influence auditor judgment.

This was confirmed by Dwi Ananing Tyas (2006) who found that the auditor's audit experience plays a role in determining the judgments taken so as to improve audit quality (Mabruri and Winarna 2010). The BPK provides four assessment categories, reasonable without exception, reasonable with exception, unreasonable, and no opinion. In this research, researchers used a combination of independent research variables conducted by previous researchers to analyze their influence on the results of audit opinions carried out by government internal auditors.

## Literature Review

### Audit Opinion.

An audit opinion is an auditor's statement regarding the fairness of the financial statements of the audited entity. Meanwhile, according to the dictionary of accounting terms, an audit opinion is a report provided by a registered auditor which states that the audit has been carried out in accordance with the norms or rules for auditing accountants, followed by an opinion regarding the fairness of the financial statements being audited.

An audit opinion is given by an auditor through several audit stages so that the auditor can provide a conclusion on the opinion that must be given on the financial report being audited. This fairness concerns materiality, financial position and cash flow. This audit opinion is the "translation" of the financial reports used by financial report users in making decisions for the company's survival.

If the auditor states that he does not provide an opinion, in his audit report, the auditor must provide all substantive reasons supporting his statement, which are included before the opinion paragraph. If the statement does not provide an opinion because the scope of the audit carried out by the auditor is not sufficient to allow the auditor to provide an opinion, there are three things the auditor will do:

- a. In the introductory paragraph, the auditor changed the phrase "we have audited the balance sheet of the KXT company...." to "we have made an engagement to audit the balance sheet of the KXT company...." This was done to explain that the auditor did not carry out the audit as required in field work standards.

- b. The audit scope paragraph is not included in the audit report because restrictions on the scope of the audit have resulted in the auditor not being able to state that the audit carried out by the auditor is in accordance with the auditing standards set by the Indonesian Accountants Association.
- c. Explain in a paragraph the reasons why the auditor does not express an opinion on the client's financial statements.

### **Training**

Based on the Regulation of the Minister of State for Administrative Reform Number: PER/05/M.PAN/03/2008 dated 31 March 2008 concerning Audit Standards for Government Internal Audit Apparatus. Position certification, continuing education and training, including the following: Examiners must have Functional Auditor (JFA) certification, Examiners must take part in continuous education and training, and Examiners must have knowledge and access to up-to-date information on standards, methodologies, procedures and inspection technique.

Training is part of an educational process whose aim is to improve the special abilities and skills of a person or group of people (Center for education and training, Financial and Development Supervisory Agency, 2005, Fourth Edition). Training is a short-term educational process that uses systematic and organized procedures where staff learn technical knowledge and skills for limited purposes (Widyanto, 2005).

The definition of expertise in this auditing standard is expertise that includes formal education and technical training in the fields of accounting and auditing. Competence is one of the principles that must be implemented by auditors to guarantee the value of the resulting audit. Based on these two definitions, it can be concluded that training is a short-term educational process to obtain and develop special knowledge and skills to be able to do something.

The knowledge that information system auditors must possess and obtain is knowledge of matters relating to information technology governance in an organization/company, so that information technology can be managed effectively, efficiently and economically. It is recommended that auditor training and development be carried out continuously and dynamically.

### **Audit Code of Ethics**

Ethics in Latin "Ethica" means moral philosophy. Which is a guideline for how to behave properly and correctly from a cultural, social and religious perspective. Ethics literally comes from the Greek word "Ethos" (plural: ta etha) which means exactly the same as morality, namely good habits, these good habits become a value system that functions as a guide and benchmark for good and bad behavior. .

Ethics (general) is defined as a set of moral principles or values. In other words, ethics is a science that discusses and examines moral values and norms. Ethics in a broad sense means the totality of norms and judgments used by society to determine how humans should live their lives.

Factors that influence ethics include human nature, ethical norms, religious rules, and the phenomenon of ethical awareness (Yatimin, 2006:40). More broadly, the professional

code of ethics are the rules that form the basis for the existence of the profession and serve as the basis for the formation of public trust because by complying with the code of ethics, accountants are expected to produce the best quality performance for society (Novanda Friska, 2012).

At its congress in 1973, the Indonesian Accountants Association (IAI) for the first time compiled a code of ethics for the accounting profession in Indonesia. The Code of Ethics for Accountants continues to be refined during the IAI Congress in 1986, 1990 and 1994. The last refinement was made during the IAI Congress on 23-25 September 1998 in Jakarta.

Based on the results of the IAI Congress in 1998, the Code of Ethics of the Indonesian Association of Accountants consists of three parts: ethical principles, ethical rules, and interpretation of ethical rules. The Ethical Principles are binding on all IAI members, and are a product of congress. The Ethics Rules are binding on compartment members and are the product of the Compartment Member Meeting.

Ethics Rules must not conflict with Ethical Principles. Interpretation of the Ethics Rules is an interpretation issued by the Body formed by the Competency after taking into account responses from members and other interested parties, as a guide in implementing the Ethics Rules, without being intended to limit its scope and application.

Previous research can be seen in the following table:

**Table1.** Previous research

No	Name/Year	Title	Variable	Research result
1	Harvita Yulian Auningtyas (2012)	The Influence of Work Experience, Independence, Objectivity, Integrity and Competence on the Quality of Audit Results.	Work Experience (X1)Independence (X2)Objectivity (X3)Integrity (X4)Competence (X5)Quality of Audit Results (Y)	The results of this research show that work experience, independence, objectivity, integrity and competence have both simultaneous and partial effects on the quality of audit results.
2	Yulfa Zaila (2013)	The Influence of Ethics, Professionalism, and Audit Experience on the Accuracy of Giving Public Accountants' Opinions	Ethics (X1)Professionalism (X2) Experience (X3) Accuracy of Giving Public Accountant Opinions (Y)	From the results of this research, it can be seen that ethics, professionalism and audit experience simultaneously and positively influence the accuracy of providing an audit opinion.
3	Wahid Hasyim (2013)	Factors that influence Auditors in Providing Audit Opinions on	Factors that influence the Auditor (X)Audit Opinion (Y)	The results of this research indicate that there is a significant influence on the

No	Name/Year	Title	Variable	Research result
4	Nurul Dwi Ayuni (2008).	Financial Statements The Influence of Auditor Education, Training and Experience on Audit Quality of Computer-Based Information Systems	Education (X1) Training (X2) Auditor Experience (X3) Audit Quality (Y)	provision of audit opinions The results of this research show that the independent variables do not jointly influence the dependent variable

## METHOD

Based on the type of research carried out by researchers, the type of research used is associative data. Associative research is research that aims to determine the degree of relationship and pattern/form of influence between two or more variables, where with this research a theory will be built that functions to explain, predict and control a phenomenon. This research uses a population obtained from the North Sumatra Province Representative BPKP, namely the North Sumatra Province Representative BPKP auditors as research objects with the aim of obtaining the necessary information related to the research being carried out.

The research was conducted at BPKP North Sumatra Province to Sogiyono (2009), "Population is a generalized area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn." In this research, the population is all auditors in BPKP North Sumatra Province.

Meanwhile, according to Martono (2010:132). "A sample is only a portion of the entire population, taken from the population in such a way that it can be considered representative of all members of the population. The sample in this research is BPKP auditors, totaling 40 auditors with the criteria of a work period of 3 (three) years as auditors and the training/training that has been attended and the number of assignments that have been carried out.

**Table 2.** Variable Indicator Table

Variable	Indicator	Scale
A. Dependent Variable		
Audit Opinion Results	a. Unqualified Opinion b. Unqualified Opinion with Explanatory Paragraph c. Reasonable Opinion With Exceptions d. Unfair Opinion e. Statement of No Opinion	Likert
B. Independent Variable		
1. Training (X1)	Training and workshops attended	Likert

Variable	Indicator	Scale
2. Compliance with the Code of Ethics (X2)	a. Integrity b. Objectivity c. Competence and careful attitude d. Confidentiality e. Responsibility f. Public Interest g. Professional Conduct h. Technical Standards	Likert
3. Experience (X3)	a. Years of service b. Number of Assignments c. The number of types of entities that have been audited	Likert

The type of research data used in this research is primary data, namely in the form of answers to questions asked to respondents on a Likert scale. Primary data is data obtained from the first source, either from individuals or individuals, such as the results of filling out questionnaires carried out by researchers (Umar, 2011: 42). The data source for this research comes from the senior auditor of the BPKP Representative of North Sumatra Province.

## RESULTS

### Research Results Brief History of BPKP Representative of North Sumatra Province

The history of the Financial and Development Supervisory Agency (BPKP) cannot be separated from the long history of the development of supervisory institutions since before the independence era. With decree number 44 dated 31 October 1936, it was explicitly stipulated that the State Accountant Department (Regering Accountantsdienst) was tasked with conducting research on the bookkeeping of various state companies and certain departments.

Thus, it can be said that the first supervisory apparatus in Indonesia was the State Accountant Department (DAN). Structurally, DAN, which is tasked with supervising the management of state companies, is under the Thesauri General at the Ministry of Finance. With Presidential Regulation Number 9 of 1961 concerning Instructions for the Chief State Accountant (DAN), DAN's position was removed from the Thesauri General and his position was increased directly under the Minister of Finance. AND is a government tool tasked with carrying out all accounting work for the government for all departments, offices and agencies under its control. Meanwhile, the budget oversight function is carried out by the Thesauri General. Furthermore, with Presidential Decree Number 239 of 1966, the Directorate General of State Financial Supervision (DDPKN) was formed in the Ministry of Finance.

The duties of DDPKN (known later as DJPKN) include budget supervision and supervision of business entities/offices, which were originally the duties and thesauri of the

General. DJPKN has the task of carrying out supervision of all implementation of the state budget, regional budgets and state/regional owned enterprises. Based on Presidential Decree Number 70 of 1971, specifically for the Ministry of Finance, the Inspectorate General's duties in the field of state financial supervision are carried out by the DJPKN.

With the issuance of Presidential Decree Number 31 of 1983 dated May 30 1983. DJPKN was transformed into BPKP, a non-departmental government agency (LPND) which is under and directly responsible to the President. One of the considerations for the issuance of Presidential Decree Number 31 of 1983 concerning BPKP is the need for a supervisory body or institution that can carry out its functions freely without experiencing possible obstacles from the government organizational unit that is the object of its inspection.

Presidential Decree Number 31 of 1983 shows that the Government has placed the BPKP organizational structure in accordance with its proportions in the constellation of existing Government institutions. BPKP, with its position independent of all departments or institutions, can certainly carry out its functions better and more objectively. In 2001, Presidential Decree Number 103 was issued concerning Position, Duties, Functions, Authority, Organizational Structure and Work Procedures of Non-Departmental Government Institutions as amended several times, most recently by Presidential Regulation No. 64 of 2005.

Article 52 states that BPKP has the task of carrying out government duties in the field of financial supervision and development in accordance with the provisions of applicable laws and regulations. The approach taken by BPKP is directed towards being more preventive or coaching in nature and not completely audit or repressive. Socialization activities, assistance or mentoring, and evaluation are activities that BPKP is starting to engage in.

Meanwhile, investigative audits are carried out to help law enforcement officials to calculate state financial losses. During this reform period, BPKP held many Memorandums of Understanding (MoU) or Memoranda of Understanding with regional governments and departments/institutions as BPKP's working partners. This MoU generally helps work partners to improve their performance in order to achieve good governance.

In accordance with the direction of the President of the Republic of Indonesia on 11 December 2006, BPKP repositioned and revitalized its functions for the second time. The repositioning and revitalization of BPKP was followed by sharpening its vision, mission and strategy. The new BPKP vision is "Proactive and Trusted Government Internal Auditors in Transforming Government Management Towards Good and Clean Government".

At the end of 2014, and at the beginning of Jokowi's administration, the role of BPKP was reaffirmed through Presidential Regulation Number 192 of 2014 concerning the Financial and Development Supervisory Agency. BPKP is under and directly responsible to the President with the task of carrying out government affairs in the field of supervision of state/regional finances and national development.

Apart from that, the President also issued Presidential Instruction of the Republic of Indonesia Number 9 of 2014 concerning Improving the Quality of the Internal Control System and the Reliability of the Implementation of Internal Control Functions in the

Context of Realizing People's Welfare by assigning the Head of the Financial and Development Supervisory Agency (BPKP) to carry out supervision in order to increase state revenues/ regions as well as the efficiency and effectiveness of state/regional budget expenditures, including:

- a. Audit and evaluation of the management of tax, customs and excise revenues;
- b. Audit and evaluation of the management of Non-Tax State Revenue in Government Agencies, other Legal Entities, and Payers;
- c. Audit and evaluation of the management of Regional Original Income;
- d. Audit and evaluation of the use of state/regional assets;
- e. Audit and evaluation of strategic programs/activities in the fields of maritime, energy security, food security, infrastructure, education and health;
- f. Audit and evaluation of national/regional development financing;
- g. Evaluation of the implementation of internal control systems and fraud control systems that can prevent, detect and counter corruption;
- h. Investigative audits of irregularities that are indicated to be detrimental to state/regional finances to provide an effective preventive impact;
- i. Audits in the context of calculating state/regional financial losses and providing expert information in accordance with statutory regulations.

The characteristics of the respondents which will be described below reflect the condition of the respondents studied, including gender, position, highest level of education and length of service.

**Table 3.** Characteristics of Respondents Based on Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	32	80.0	80.0	80.0
	Wani	8	20.0	20.0	100.0
	Total	40	100.0	100.0	

Table 3 shows that 32 (80%) auditors are men and 8 (20%) auditors are women. It can be seen that there are more male auditors as respondents than female auditors inBPKP Representative of North Sumatra Province. Respondents usually consist of various different positions. For this reason, respondents were differentiated according to position groups, namely:

**Table 4.** Characteristics of Respondents Based on Position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior Auditor	8	20.0	20.0	20.0
	Senior Auditor	32	80.0	80.0	100.0
	Total	40	100.0	100.0	

Table 4 shows that 8 (20.0%) auditors have positions as junior auditors, while 32 people (80.0%) auditors have positions as senior. This shows that there are more senior auditors in the BPKP Representative of North Sumatra Province.The test results show that

all significance values of the normality test using the Komogorov-Smirnov and Shapiro-Wilk methods were greater than 0.05. This means that all data is normally distributed.

From the graph of the results of the normality test via histogram, it can be seen that the residuals are normally distributed and symmetrical in shape, not skewed to the right or left and in the graph of the results of the normality test via Normal QQ Plots, the dots are spread close together around the diagonal, this shows that the residuals are normally distributed. So it can be concluded overall that the regression model meets the normality test requirements, so that the regression model is suitable for use to predict the dependent variable based on the input of the independent variable.

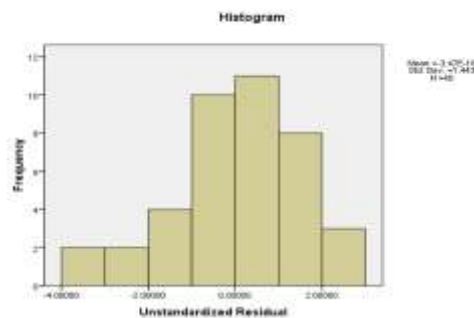


Figure 1. Histogram

In the histogram graph, it can be seen that the variables are normally distributed, this is indicated by the data distribution not skewing to the left or right.

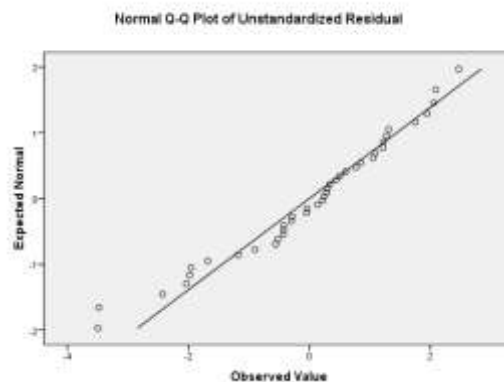


Figure 2. Normal QQ Plot

Based on the image above, it can be concluded that the data in this study meets normal requirements so that the regression model in the study meets the assumption of normality (normal distribution).

### Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. Because a good regression model should not have correlation between independent variables. The multicollinearity test was carried out by

looking at the tolerance value or by using Variance Inflation Factors (VIF) from the results of the analysis using SPSS.

If there is multicollinearity, the regression coefficient becomes uncertain, the error rate becomes very large. In this research, tolerance values and VIF (Variance Inflation Factor) were used. If the tolerance value is  $> 0.10$  and  $VIF < 10$ , it can be interpreted that there is no multicollinearity in the study and vice versa. The results of the multicollinearity test can be seen in Table 5 below.

**Table 5.** Result Of the Multicollinearity

Model	Unstandardized		Standardized	Q	Sig.	Collinearity	
	Coefficients		Coefficients			Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-10,884	4,488		-2,425	,020		
Training	,298	,105	,249	2,834	,007	,963	1,038
Knowledge of the Code of Ethics	,301	,064	,413	4,690	,000	,958	1,043
Experience	,760	,095	,700	7,972	,000	,963	1,038

a. Dependent Variable: Audit Opinion Results

From the table above, it can be seen that the tolerance value of the independent variable training ( $X_1$ ) = 0.963  $>$  0.10, knowledge of the code of ethics ( $X_2$ ) = 0.958  $>$  0.10 and experience ( $X_3$ ) = 0.963  $>$  0.10 as well as the VIF values of  $X_1$ ,  $X_2$ , and  $X_3 <$  10. So it can be concluded that in the regression between the independent variables  $X_1$ ,  $X_2$ , and  $X_3$  There is no multicollinearity between independent variables.

**Heteroskedasticity Test**

Detect whether there is a certain pattern in the scatterplot graph between SRESID and ZPREAD where the axes are  $X_1$  (training),  $X_2$  (knowledge of the code of ethics),  $X_3$  (experience) and (audit opinion results) Y which has been predicted and the Y axis is the residual (predicted Y-actual Y) which has been studentized. The basis of the analysis is that if there is a certain regular pattern, such as the points forming a certain regular pattern (wavy then widening), then heteroscedasticity has occurred. If there is no clear pattern and the points spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

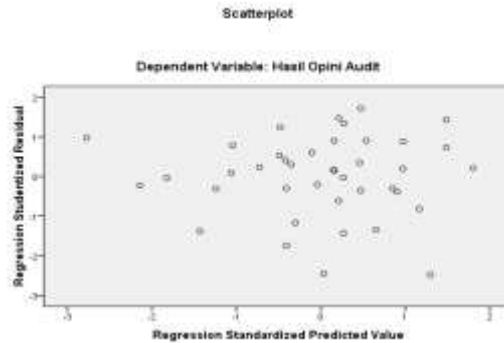


Figure 3. Normal Scatterplot

From the Scatterplot graph of this research, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis, this shows that there is no heteroscedasticity in the regression model, so the regression model is suitable to be used to predict X1 (training), X2 ( knowledge of the code of ethics),3(experience) (based on input of independent variables resulting from audit opinion) Y.

**Multiple Linear Regression**

Multiple linear regression aims to calculate the magnitude of the influence of two or more independent variables on one dependent variable and predict the dependent variable using two or more independent variables. The multiple regression analysis formula is as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3$$

Table 6. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-10,884	4,488		-2,425	,020		
Training	,298	,105	,249	2,834	,007	,963	1,038
Knowledge of the Code of Ethics	,301	,064	,413	4,690	,000	,958	1,043
Experience	,760	,095	,700	7,972	,000	,963	1,038

a. Dependent Variable: Audit Opinion Results

**The Effect of Training on Audit Opinion Results**

Based on the SPSS output, the research results in equation 1 show that the training variable has a significant effect on the results of the audit opinion. The test results for the auditor training variable have a significance figure of 0.007 so it is smaller than 0.05. Thus accepting Ha and rejecting H0. This means that auditor training has a significant effect on the results of the audit opinion.

In Christiawan's research, training should be made systematic and tiered according to the auditor's level. So training for junior auditors will be different from training for senior auditors. Therefore, auditor training should be carried out periodically to fill gaps and emphasize practice. The results of this research are different from the results of Ayuni's (2008) research which shows that training does not have a positive effect on audit quality. Based on these results, the hypothesis which states "training has a significant positive effect on audit opinion results" is declared accepted.

### **The Influence of Knowledge of the Code of Ethics on Audit Opinion Results**

The results of hypothesis 2 testing can be seen in table 4.9, the code of ethics variable has a significance level of 0.000. This means that accepting H2, it can be concluded that the ethics variable has a significant effect on the accuracy of giving an audit opinion because the level of significance of the knowledge variable about the code of ethics is less than 0.05.

Every auditor is also expected to uphold the Professional Ethics that have been established by the Indonesian Accountants Association, so that unhealthy competition situations can be avoided. By upholding professional ethics, it is hoped that there will be no fraud among auditors, so that they can provide audit opinions that are truly in accordance with the financial reports presented by the agency/company (Mayasari, 2011).

The results of this research are different from research conducted by Zailia (2013) which stated that ethics has an insignificant relationship with the accuracy of giving an auditor's opinion. An auditor is expected to have more professional ethics in carrying out the audit process. This indicates that ethical auditors will tend to be more skeptical compared to unethical auditors, of course this will determine the decision to provide an auditor's opinion will be better. Based on these results, the hypothesis stating "knowledge of the code of ethics on audit opinion results" is declared accepted.

## **CONCLUSIONS**

Based on data analysis and discussion of research results, the following conclusions can be drawn: There is a partial positive and significant influence of training on audit opinion results at the BPKP Representative of North Sumatra Province. There is a partial positive and significant influence of knowledge about the code of ethics on the results of audit opinions at the North Sumatra Province Representative BPKP. There is a partial positive and significant influence of experience on the results of the audit opinion at the BPKP Representative of North Sumatra Province. There is a positive and significant influence together (simultaneously) training, knowledge of the code of ethics, and experience with the results of audit opinions at the BPKP Representative of North Sumatra Province.

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