



The Authority of the State Audit Board in Managing State Finances as an Effort to Prevent Corruption

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ABSTRACT

This study aims to explain the authority of BPK in examining the management and responsibilities of state finances. To explain the role of BPK in saving state finances and efforts to eradicate corruption. This research uses a normative research type, using a statutory, a conceptual and a historical approach. The types and sources of law used in this study are primary and secondary data. All of the data analyzed qualitatively and presented in descriptive form. The results of the study show, to increase the role of BPK as the front line in eradicating corruption, it is necessary to take several strategic steps. BPK must reposition and strengthen the role of the State Financial Loss Calculation Report (LHP) as the main frame of reference in maximizing state financial recovery (Asset Recovery) due to corruption. will produce maximum results if there is no cooperation with various related parties, in this case Law Enforcement Officials. The KPK in preventing and eradicating corruption as well as PPATK in detecting indications of suspicious financial transactions certainly plays an important role in the legal process for criminal acts of corruption, while the BPK plays a role in increasing transparency and accountability of the public and business sectors.

Keywords: Authority; Supreme Audit Agency; State Financial Management

1. Introduction

The question that often arises is how transparent financial management can be accounted for. According to the legal opinion, the established state financial law policy is reasonable to implement. Unfortunately, the state's financial law is currently changing. The lack of transparency in fiscal operations, duplication of authority among supervisory authorities, and the hesitation of the prosecution apparatus in taking action against acts of fiscal destruction weaken the concept of fiscal law that has been developed. Far from legal certainty and benefit (Fahrojih).

In Article 23 of the 1945 Constitution (pre-amendment), the concept of state finance provides a high philosophical understanding, especially on the position of state finances determined by the State Revenue and Expenditure Budget (APBN) as a form of incarnation of sovereignty. In other words, the nature of public revenue and state financial expenditure in the state budget is sovereignty (Sutedi). Problems concerning government institutions that do not comply with the provisions of state financial management starting at the legal level to regulations of a technical nature are very worrying. As a result, there are findings indicating state losses of billions and even trillions. It can be found that after October 4, 2020, BPK RI submitted the Summary of Semester Examination Results I Year 2020 in front of the President and DPR as well as all line ministries/institutions (Badan Pemeriksa Keuangan). The IHPS is a summary of the 696 LHP codified by the BPK consisting of the Financial Statements of the Central Government, Regional Governments, State-Owned Enterprises (BUMN), and other entities (Badan Pemeriksa Keuangan).

From the overview, BPK describes that there are several problems in managing state finances in Semester I of 2016 including, state losses of 3,163 problems amounting to Rp. 1,920,000,000,000 (One Trillion Nine Hundred Twenty Billion Rupiah). In addition, the potential loss to the state is as many as 421 problems worth Rp. 1,670,000,000 (One Trillion Six Hundred Seventy Billion Rupiah), plus a shortage of state revenues of 1,178 issues worth Rp. 27,030,000,000,000 (Twenty Seven Trillion Thirty Billion Rupiah). In addition, 3,145 non-compliance

issues did not have a financial impact, consisting of 2,985 administrative irregularities and 160 ineffectiveness, inefficiency, and Rp. 14,060,000,000,000 (Fourteen Trillion Sixty Billion Rupiah). If we calculate the total number of problems that at any time will have an impact on state losses, that is Rp. 44,680,000,000,000 (Forty-Four Trillion Six Hundred Eighty Billion Rupiah) (Summary of Semester Examination Results (Badan Pemeriksa Keuangan)).

As a constitutional institution, BPK has a major role to examine all of this, as stated in the provisions of Article 23 paragraph (5) of the 1945 Constitution. The position of BPK under the constitutional mandate as a state institution to examine state finances needs to be strengthened, accompanied by strengthening its role and performance. Independence and freedom from dependence on the government in terms of institutions, audits, and reporting are very much needed by the BPK to carry out the tasks mandated by the 1945 Constitution.

To improve the role and performance of BPK in Indonesia so that they can carry out their duties effectively and professionally, BPK will certainly cooperate with other relevant national agencies in terms of auditing the management and responsibility of national finances. must promote harmonious cooperation between As is well known, financial control audit accountability is a complex issue in this country. This is because inspection activities as a management function are intended to determine the level of success and failure that occurs after planning is made and implemented by government organs. In this case, it certainly has implications for the practices of Corruption, Collusion, and Nepotism (KKN) that have occurred so far, which have caused a lot of harm to state finances, because there are indications of deviations between management and accountability of state finances that have been found by BPK.

In essence, the various roles performed by the BPK to participate in eradicating corruption in carrying out its functions as the only state financial audit institution regulated by the constitution. Because the role of BPK in protecting state finances for the benefit of the nation and state is urgently needed, efforts to eradicate corruption reported through the KPK have a positive impact on financial circulation flowing in Indonesia (Suhendar). The existence of the BPK has been seen with the disclosure of cases that have caused state losses (Sutedi). After then BPK finds suspicious audit results and has an impact on state losses, BPK will look for the root of the problem with the help of the KPK.

In the context of eradicating corruption, BPK's responsibilities are realized from the perspective of taking action and preventing corruption, which is linked to the process and results of BPK's examination. Article 14 (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara*) concerning Examination of the Management and Responsibility of State Finances explains that "If during the examination a criminal element is found, the BPK shall immediately report the matter to the competent agency following the laws and regulations." The obligation to immediately report the discovery of criminal elements during the examination to the competent authority is a form of the role of the BPK to accelerate the process of prosecuting criminal acts of corruption.

As a result of the clarification of these rules, the BPK has a powerful and strategic role in combating corruption-related crimes. In carrying out their roles to serve the interests of the state's people, it is evident that state instruments are vested with responsibilities and powers (Fajlurrahman Juardi, 2019). This cooperative interaction between BPK, KPK, and PPATK must thus be proposed.

As is known, state financial management entities and the value of state finances are increasing. State financial transactions are increasingly complex and their management involves many banking institutions (Amrullah). The regulation limits the authority of BPK to reach banking transactions. The banking transactions referred to are transactions from persons or institutions being audited which may have suspicious financial indications and are in the management of state finances (Hermansyah). Of course, the authority referred to is the PPATK's domain in terms of knowing the flow of funds related to suspicious financial transactions from the results of the examination. This greatly helps the function of BPK in auditing these suspicious banking transactions. Therefore, an in-depth and comprehensive study of the BPK's mandate in managing state finances is required. In addition, it is necessary to develop an alternative mechanism that is easier and more accurate to implement these provisions to fully realize the control and responsibility of state finances by government agencies.

2. Method

This research uses normative research, Research which is intended to examine norms, laws and regulations relating the role of the BPK and to find out the application of these rules in the community by seeking information

directly, namely by conduct interviews with related parties then the results are described in the form of a narrative (Science). In conducting studies using a statutory approach, a conceptual approach, and a theoretical approach (Irwansyah, 2021). The types and sources of law used in this study are primary data and secondary data. all of the data were analyzed qualitatively and presented in descriptive form.

3. Result and Discussion

3.1 Functions, Duties and Authorities of the State Audit Board in the Management of State Finances

The Supreme Audit Agency of the Republic of Indonesia (BPK-RI) is a state institution that has the task of examining the management and responsibilities of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Government Agencies Regional Owned Enterprises and other institutions or bodies that manage state finances. By Article 23 (5) (Undang-Undang Dasar) and Law Number 15 of 2006 (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan*), to become a free, independent, and professional government financial institution and play an active role in realizing accountable and transparent government financial management. To realize this vision, BPK RI is domiciled in the national capital and has representative offices in each province. This is in line with the application of the principle of regional autonomy wherever possible.

The role of BPK RI as the government's internal supervisory apparatus within the scope of overseeing state financial management is urgently required to assure the quality of financial management and to discover early deviations in the use of the state's income and spending budget (Saidi, 2021). In essence, the functions, duties, and permits of the BPK RI are the same as the functions, duties, and permits of the regional BPK RI. The only difference is what is audited. The test object of the central BPK RI examines the APBN and BUMN examines the condition of the BPK RI which represents the APBD and BUMD. The Supreme Audit Agency is the agency responsible for auditing state finances, regardless of the influence of state authorities in carrying out their duties, but not above the government. With a stronger position and increasing power, the function of the BPK consists of three areas: operational, judicial, and advisory (Asshiddiqie, 2006). Although the provisions of the regulation do not explicitly state that BPK has the above duties, BPK carries out these three activities:

- a. Operational functions, namely in the form of inspection, supervision, and investigation of the control, management, and management of wealth over the state. This is clear because the BPK's job is basically to carry out inspections. Every year the DIY Representative BPK conducts financial audits on LKPD, performance checks, and audits with a specific purpose.
- b. The judicial function is in the form of the authority to sue the treasury and claims compensation for treasury and non-treasury civil servants who because of their actions violate the law or neglect their obligations that cause financial losses and state assets. So far, the BPK Representative has not implemented it because the authority to sue the treasury and claim compensation for the treasury and non-treasury civil servants are under the authority of the Central BPK.
- c. Advisory function, which is to consider the government regarding the management and management of state finances. In its implementation, BPK sometimes receives guests from the Regional Government who convey the problems faced in financial management in their area. In this case, BPK will provide opinions or input on problems faced by the Regional Government based on the applicable laws and regulations (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan*).

Since the Fourth Amendment to the 1945 Constitution, Package 3 of the Regional Finance Law (2003-2004), BPK has also introduced the practice of transparency and accountability, and these efforts aim to build good and profit. Realizing a clean government system and good governance. Transparency and accountability of state finances must be realized in five stages of state financial management and accountability, namely:

- 1) Planning and budgeting, including the consultative process and publication of budget plans with representative institutions.
- 2) Budget execution.

- 3) Accounting, reporting, and budget accountability.
- 4) Internal monitoring.
- 5) Examination by an independent external auditor.

One of BPK concrete steps to improve transparency and accountability is to facilitate access and assessment of information to the public through the website (www.bpk.go.id). is to provide an interactive public space that displays activities and efforts to fulfill the constitutional mandate. CPC work. Report and directly monitor the follow-up to the results of the BPK survey.

In addition, BPK began to recognize journalistic works from the mass media which were considered to show professionalism in BPK's reporting, and the works produced in an objective, accurate and professional manner. BPK also partners with the mass media to maintain transparency and accountability in governance by building open relationships with the mass media.

3.2 BPK authority in examining the management and responsibility of state finances

Supporting the achievement of good governance in the administration of the state, the management of state finances must be carried out professionally, openly, and responsibly following the basic principles of the constitution. By the mandate of Article 23C (Undang-Undang Dasar), the state finance law must outline and implement the basic rules stipulated in the Constitution as general principles. It also includes two treasury management principles that he has long adhered to as established principles. The ability to manage finances has long been recognized. New principles as an expression of good practice (application of good principles) in public financial management:

- a. Results-oriented accountability;
- b. Professionalism;
- c. Proportionality;
- d. Openness in the management of state finances;
- e. Financial audit by an independent and independent audit body.

As an implementation of the above principles, financial audits by an independent and independent auditing agency are one of them and the Supreme Audit Agency (BPK RI) was established based on Article 23(5) (Undang-Undang Dasar) and is a legal entity. it's done. Law Number 15 of 2004 concerning Audit of State Finance Management and Accountability and Law Number 15 of 2006 concerning the State Audit Board.

Based on Article 6 paragraph (1) of the BPK Law explains that BPK is tasked with examining the management and responsibilities of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies that manage state finances. In addition, in conducting audits on state financial control and responsibility, BPK is tasked with negotiating audit targets and audit results following state financial control standards.

The duties and authorities of the BPK are the embodiment of Chapter VIII A of the 1945 Constitution. As a constitutional organ, if examined holistically, the 1945 Constitution legitimizes changes to the audit function of the BPK which are not only aimed at the responsibility of state finances, but also the management of state finances (Secretariat General of the State Audit Board). Such changes have created a disorientation in the function of the BPK which has widened in all directions in conducting state financial audits (M. Immanuel Patiro). From the perspective of public finance law, the disorientation of the state financial audit function that is too broad will weaken the span of control (spent of control), in modernization, abuse of authority, and become unresponsive to the emergence of irregularities in state finances effectively. In other words, the disorientation of state financial audits legitimized by the 1945 Constitution will only encourage BPK's ineffectiveness in reaching strategic aspects of state financial responsibility rather than dwelling on the technical aspects of state financial management.

From the perspective of public finance law, too broad a direction of government audit leads to a weakened span of control (waste of control), obsolescence, abuse of power, and effective response to emerging government financial fraud. In other words, the disruption to government financial audits justified by the 1945 Constitution is

more of an obstacle for the BPK in achieving the strategic aspects of government financial responsibility than in dealing with the technical aspects of government financial management. It only encourages helplessness.

Thus, it is appropriate to compile the original text of Article 23 paragraph (5) (Undang-Undang Dasar) which places BPK as an institution that examines state financial responsibilities so that BPK's orientation cannot be separated from examinations that are macro-strategic. The preparation of the original text of the 1945 Constitution has a more strategic understanding and understanding of the basic principles of organizational performance effectiveness.

The BPK with its function as an auditor of state financial accountability is equated with state institutions. BPK is a national institution that reviews national financial responsibilities, and directly monitors and reviews national financial policies (fiscal policy audits) implemented by the government. Due to its very strategic and prestigious function, BPK has become a national institution that is equal to other national institutions, including the government, to maintain its objectivity.

3.3 The role of BPK in saving state finances and efforts to eradicate corruption

Corruption crime of corruption in Indonesia is increasingly widespread in society with increasingly diverse modus operandi and increasingly sophisticated techniques (Wiyono). In these circumstances, there are obstacles in dealing with corruption cases, including the view that Indonesia's current corruption laws are "out of date" and that even changing modes cannot deal with crime. corruption in the implementation of the United Nations Convention Against Corruption (UNCAC) 2003 (Latif).

In fact, the movement to prevent and eradicate corruption in Indonesia has been carried out with various efforts, including the ratification of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, then revised for certain articles with Law Number 20 of 2001 concerning Amendments to the Law on the Eradication of Corruption Crimes, After that, within the framework of strengthening the "prevention, investigation, and prosecution" process, the RI KPK was formed, the enactment of Law Number 48 of 2009 concerning the Corruption Court, including the ratification of UNCAC with Law Number 7 of 2006 concerning Ratification of the United Nations Convention Against Corruption of 2003 (Ferry Makawimbang).

If examined on juridical facts in the context of efforts to prosecute corruption cases, court decisions for corruption have so far been oriented to a "symptomatic" approach with law enforcement or "penal sanctions" (the principle of legality) not to a "causative" approach, the principle of justice and the principles of humanity. However, if enforcement efforts still seem minimal, prevention must be increased (Mulyadi).

In this case, it is necessary to strengthen cooperation between anti-corruption agencies and audit institutions. Based on this, the system for regulating corruption in Indonesia needs to be re-evaluated so that it is more contextual and in line with the demands of development, but with the philosophy of wisdom of moral, ethical and cultural values and based on the reality that exists in Indonesia.

As a national institution, BPK has a role in accelerating the eradication of corruption. If there is an indication of state losses, BPK must immediately report it to the High Prosecutor's Office (APH), especially the KPK in the Corruption Crime Division (Atmaja W and Nur Probahudono). In terms of public sector accountability and transparency, BPK as a financial regulator has a very important role in preventing and eradicating corruption. The first role is to improve the quality of the exam. The CPC exam consists of two large groups. The first group is the general exam (finance and performance). The second is an audit that is made with the aim of uncovering the occurrence of fraud through fraud investigation and examination. The second task of the BPK is to participate in the eradication of corruption.

In accordance with Articles 13 and 14 (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara*) concerning Audit of Government Financial Supervision and Accountability, the Examiner conducts an investigative examination to uncover evidence of state/regional losses and/or criminal elements. described as capable of implementing. If these elements are found, BPK immediately reports the problem to the Authorized Official. In a detailed description, the three elements are:

- a) Investigators may carry out investigative examinations to reveal indications of state/regional losses and/or criminal elements.

- b) If during the examination a criminal element is found, the BPK shall immediately report the matter to the competent authority in accordance with the provisions of the applicable legislation.
- c) The procedure for submitting the report as referred to in paragraph (1) shall be jointly regulated by BPK and the Government.

This role is carried out by BPK through active participation in reforming the state financial administration system which is very non-transparent and unaccountable. This process can be carried out by BPK by collaborating its authority with the KPK. Concerning the Supreme Audit Agency, Article 8 paragraphs (3) and (4) as well as Articles (10) and (11) relating to criminal elements and "state losses" are explained that (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan*):

- 1) Article 8 paragraph (3) explains that if during the examination a criminal element is found, the BPK shall report the matter to the competent authority following the provisions of the legislation no later than 1 (one) month from the existence of the criminal element is known. Paragraph (4) explains that the BPK report as referred to in paragraph (3) is used as the basis for an investigation by the authorized investigating officer following the laws and regulations.
- 2) Article 10 paragraph (1) explains that if BPK assesses and/or determines the number of state losses caused by unlawful acts, whether intentionally or negligently committed by the Treasurer, BUMN/BUMD managers, and other institutions or bodies that manage state finances. Paragraph (2) explains that the assessment of state financial losses and/or the determination of the party who is obliged to pay compensation as referred to in paragraph (1) is determined by a BPK decision.
- 3) Article 11 (c) explains that BPK can provide: expert testimony in the judicial process regarding state/regional losses.

The important role of BPK in preventing and eradicating corruption cannot be maximized without the cooperation of various stakeholders such as the KPK. While law enforcement officers play a role in the judicial process for criminal acts of corruption, BPK plays a role in increasing transparency and accountability in the public and corporate sectors.

Concerning the calculation and determination of the value of state financial losses in the process of corruption cases, which forms the basis of the framework of thinking, it can be seen from the determination of state financial losses in the court process of corruption based on several understandings. Article 6 paragraph (2) of Law Number 48 of 2009 concerning Judicial Power explains that "No one can be sentenced to a crime, unless the court, because of the legal evidence according to the law, is convinced that a person who is considered to be responsible has been guilty. for the acts, he was accused of. With the calculation and determination of the value of state financial losses in the process of corruption cases, the framework for thinking can be seen from 3 (three) approaches, namely:

First, the calculation of state financial losses in criminal acts of corruption by the competent agency with an investigative examination approach, Second, determining the amount of loss of state property in a preliminary examination with an investigation by an authorized official, following the formal powers granted by laws and regulations, is an independent, objective, and professional method of calculating and presenting the contents of the appropriate matter. Third, based on trial evidence, the judge determines the amount of state financial losses (amount of state financial losses) in the process of adjudicating a corruption trial authorized officials. or expert. The calculated state financial losses may change, increase, decrease or decrease). If the court evidence supports the conclusion.

The approach to calculating state financial losses is very urgent to be carried out through the mechanism of "auditing state financial management" because "inspection" according to the terminology is "The process of problem identification, analysis, and evaluation carried out independently, objectively, and professionally based on audit standards, to assess the truth, accuracy, credibility, and reliability of information regarding the management and responsibility of state finances" (Undang-Undang Negara Republik Indonesia, *Undang-Undang Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara*).

This expression implies that the most important thing in the examination process is that the work is carried out "independently, objectively, and professionally". Because, if they are not independent, the government or

government institutions can interfere, direct, and even be regulated by other higher powers. Or if it can be obtained with different interests, the results are not objective and the inspection report (LHP) does not contain the essential truth.

The calculation of state financial losses needs to be carried out with an investigative examination approach because in an investigative examination one must always adhere to the principles or principles of "presumption of innocence", "presumption of corruption" or "presumption of guilt", and must maintain the nature of "independence" and a "professional" approach in conducting examinations, so that it is hoped that the results of investigative examinations are truly based on valid evidence obtained from the results of the examination, presented "objectively" and can be accounted for.

In the context of law enforcement that affects the system approach, there is a significant reciprocal relationship between the development of multidimensional crime and criminal policies that have been implemented by law enforcement officials (Atmazasmita, 1996). Indonesia is an adherent of modern state ideology is required to have a stable and dynamic legal role and function capable of regulating various interests without leaving the basic idea, namely justice (M. Immanuel Patiro). The law contains demands to be enforced or in other words, the legal protection provided is a must in law enforcement. Law enforcement (Law Enforcement) or also called defending the law (*handhaving van het Recht*) contains two meanings, namely maintaining or maintaining that the law is obeyed or implemented and preventing and taking action against deviations or violations of the law.

It is hoped that by strengthening cooperation between these institutions, the process of preventing and eradicating corruption in Indonesia can achieve maximum results. This is also related to the achievement of good governance and the implementation of bureaucratic reform following the reform orders of the President and Vice President of the Republic of Indonesia *Nawa Cita* at that time.

4. Conclusion

BPK critical role in preventing and eradicating corruption will not be fully effective without cooperation with various actors, in this case, law enforcement officers. The KPK as the front line in preventing and eradicating corruption, as well as PPATK which detects indications of suspicious financial transactions play an important role in the legal process of corruption, while the BPK plays a role in increasing transparency and accountability in the public and commercial areas.

This requires concerted efforts to improve accounting and legal systems to improve the quality of operations and integrate the work of financial audits and regulatory agencies with law enforcement. This collaboration can be in the form of sharing information for research and testing purposes, cooperation in the field of education and training, as well as following up on the results of the BPK examination. It is hoped that the process of preventing and eradicating corruption in Indonesia can achieve maximum results by strengthening cooperation between agencies. This is also in the context of realizing good governance following the mandate of reform.

To increase the role of BPK as the front line in eradicating corruption, it is necessary to take several strategic steps. First, BPK must reposition and strengthen the role of the State Financial Loss Calculation Report (LHP) as the main frame of reference in maximizing state financial recovery (asset recovery) due to corruption. This is because LHP has a strategic role in integrating potential state losses that arise with the amount of compensation that must be met by perpetrators of corruption. Synchronization between the KPK, BPK, and PPATK can be done by positioning the findings of the PPATK and LHP issued by BPK as the foundation for the KPK in the process of investigation, investigation, and prosecution.

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