

The Influences of Institution Governance, Risk Management and Accountability Performance System Implementatation to Fraud Prevention (Studies at Integrated Government Centralized of Banten Province)

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Abstract: *These study aim to analysis how influence institution governance, risk management, accountability performance system implementation to preventive of fraud financial management of local government. General purpose this research to explore how are institution governance, risk management and accountability performance system implementation. And special purposes research is hypothesis to testing. The object of research are Banten Province government, with respondent are structural of management on work unit of local government at government center of Banten Provinces. The structure of management which of can be respondent consists of levels II, III, and IV, are number 94 respondent. The results of hypothesis test shows; (1) the institution governance implementation have positive influences to fraud preventive. (b) institution governance implementations have positive influences to accountability performance systems, (c) risk management implementation have negative influences for fraud preventive, (d) risk management have positive influences for accountability performance systems, and (e) accountability performance system have positive influences for fraud prevention. Results of research give theory implication for development public sector accounting knowledge and special develop management accounting public sector, information accounting systems and strategic management accounting. By practice, the results of research have implication to improve finance management system of local government in Indonesia state. For decision maker, the results of research more important to approach judgement risk management in arrangement program and activity plans and public policy decicion making process. The risk approach maybe decision released of conflict of interested and focus to improving continuously, ensure to obey regulation in organizations.*

Keywords: Institution governance, Risk management, Accountability performance systems and Fraud prevention

1. Introduction

1.1 Research background

The public and private organization confront competition and capability require, to measurement develop of performance government indicator, (Dwiyanto, 2006). Otonoms local government of implements of Indonesia since 1998, have much problem appears in finance local government system. Transparance, accountability, participation and responsibility which of weakness to cause fraud arise growth. The corruption centrally government previous have migration to local government. These cases show have potencial risk on government next time. In order to institution governance avoid government from wrong governance specialization finance system of transpance of accountability, participation and responsibility. The institution governance ingovernance finance systemrelation wicks of planning system, budgeting system, finance accounting systems andresponsibility performance systems.

The advantage of a government influences wich of capabilities to manage risk government which of related managing local government finance. These of risk related with enforts to goals achieveorganization andorganization strategicto reach. Turlea and Stefanescu (2009), risk management to positive contribute offer to decicion making anduncertain. The rapidly changing face government to

planning system, budgeting system, finance accountingsystem and responsibility system.

The risk management on governance finance local government related with intern control approach system government institution. The hard-control approach Systems based on obey because with rule of law andregulationwhich to force must be remaining. The new paradigm internal control system that is implementsrisk managementon frame internal control system. The internal control systemwith soft-control approach the controlling to pressure aspec of trust, integrity, andleadership models. Nocoo dan schulz (2006)saidthatinternal control systemis part of unity risk management,both have a role organization to prevent decicion making which of have risk. Government officials be aware have risk will be offer to avoid planning system, budgeting system, accounting finance system andresponsibility performance system unfairness.

The weakness of risk managing practice to indication have weak of internal control system to fraud detect and prevent.The weaknes *institution governance*implements and risk management to cause of state lossing arise time to time.Government officials tend to make policy have been risk, such as corruption. The public Functionary have find out (know) and understandingofcorruptions are deviation and violation to role of law and regulations. However official (functionary) public still to corruption,Tompeter, et al. (2013) mention that controlling and fraud prevent will be

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effectively if can do principles implements and transparence and accountability culture. The accountability government performance systemshave purpose to arise accountable processing governance public find ana public, to government reputable push/increas andresponsivenesssto face changing surroundingsor people pursuit. The accountability system push government implementation which of responsibility and countable.

Berman (2006) explained that implement forcefull commitmenttransparence, participation and accountability publicly policy can fraud prevent. The risk managementwill push risk culture on government implementation so that decicion on compose and fulfillment budgeting will be avoidance from fraudulent. The KPK, 2010to reveals more than 70% *fraud*occur in auction and more90%happened on planning phase and budgeting alocation.Thus risk management implement, accountability performance system andprinciples institution governance implementation have positive impacts to fraud prevent.The long time third implements variable will be positive impacts to fraud discharges. Zeyn (2011) research, explained that *institution governance*implements have of positive influence to government finance accountability. That means more accountable government implements will be more than accountability finance governance system local government that seem fraud decrease.

Ramaswany (2005) research that explain fraud prevent successing which influence of internal control system effectiveness. Also Siayor (2010), so that explaininternal control system and risk management both strengthen fraud prevent system with warning risk fraud signals detection system andpreventing risk fraud. To avoidance of fraud risk, push aware and good awareof role play and benefid risk management in organization. The research of Baroto (2011), that explaine risk management have important a role on organization to improve and to increase positif organization culture/behaviour. The positif culture, is behaviors which avoid behavior and policy have within risk. The positive behaviors, appropriate with norms and ethics values and so morality obtained in organization.

The risk of managingon Indonesia government that implementationregulations 60 numbered and 2008 years, that who are demand officials institution governmentmust doing to risk assess appropriate with prime of function and assignments. The risk of assessment directions to event can be obstructs achieve institutions of vision and missions that means is frauds. With risk management will be management enabling can ensurely goals strategic aecieve, can be confront of global changes and make sure action appropriate obtain role of law and regulation.

Nurkhamid (2008) explained that arrangement accountability performance government system (abbreviation SAKIP) andaccountability performance government reports (abbreviation LAKIP)make up government obligation form to responsibility of successly and failure vision, mission, and goals institution achievements.That means appropriate with regulation or codeof law 8 numbered and 2008years. That obligation every functionary government public to arrangement

responsibility reportings do its institute plans and activity programs.The government of institutemake up to inform according trusty to send or reports successly performance achievement, so that can be usingto evaluation plans indicator and failure achievement to base performance improvement next periode. The accountability performance systems have role to increase plan, evaluation and performance improvement of openes government institute system time to time. Accordint to accountability reposts, people community can know used public fund wether used effectively, efficiently, economics and confer to problem solving impact.

According to that above explain, these research have superiority compare with obivios research i.e (1) research focused to examine influence institution governance implements to fraud combating/prevention. (2) to expliration and to examine influence risk management impements on publicly sector (the specially to governments institute) to fraud prevention, and (3) to examine influence of accountability government performance systems to fraud prevention. These research specially relation with governance finance local government.

1.2 Formulation Probleme Research

Based on above problem identification, then research problem can formulation in research questions i.e:

- 1) How about institutiongovernanceinfluence implements to fraud prevention on finance management local government?
- 2) How about influencesinstitutiongovernanceto accountability performance system as well asfraud prevention implications?
- 3) How about influence risk management implement to fraud prevention on finance management local governments?
- 4) How about influence risk management implement to accountability performance system as well as praud prevention implications?
- 5) How about influence accountability performance system to fraud prevention on finance management local governments?

2. Literature Review

2.1 Definision*Fraud*, Theoryof *Fraud* and *Fraud* Prevention

The *Fraud*means crime actions with delude as modus and include deviate behaviorsdeterminate which of do it individual or organizations, action of partly crime not always but uncertain morality behavior (Welks, 1997). Furthermore, Konrath (2002) definision *fraudas* violation action from regulation, code fo conduct and other deviate with aims make up combating. The fraud theory of Cressey (1953) like cite byTuannakotta, (2007) said that fraud can happen because third factor, i.e: (1) *pressure*, (2) *opportunity*, and(3) *rationalization*. *Other theory explaine fraud of cause*advance byBologna (1993) as cite Simanjuntak (2007) with abbreviation of GONE, that is *Greed, Opportunity, Needs* and *Exposure*.

The fraud prevention according to examiner finance and developing board (said BPKP (2008) that is integrity of effort to prevention cause fraud factors i.e (1) deduct of fraud opportunity happen, (2) deduct pressure to officials so that can needs fulfill and (3) eliminations action of fraud rationalizations. Furthermore BPKP (2008) said that fraud effectively prevention i.e ; (1) *prevention*, (2) *deterrence*, (3) *disruption*, (4) *identification*, and (5) *civil action prosecution*.

2.2 Accountability Performance of Government Systems

According to Sudjiarto (2009), that is performance of accountability as assessment performance system to comparing achievement and standardized. Performance accountability consists performance accountability consists of indicator variously assessment mechanism and comprehensive of performance reporting. Nurkhamid (2008) explain accountability as obligation of government to responsibility success and failure to achievement goals and objective government institute. LAN (2003) explain performance accountability as responsibility government instrument success and failure to achievement organization missions. Stadbury (2003) mention that public sectors of developing Indonesia to pressure accountability performance system implements on centrally and local institute.

LAN (2003) that explain accountability performance system have two mind function i.e; (1) as responsibility medium and (2) as performance information which of benefit as tools assess performance as well as base assessment improvement sustainability. Loina (2003), explain that sustainability government organization determinate and influence of capability to create information opened, balancing and equitable for all stakeholders.

According to Mardiasmo (2004), publicly accountability based on committed and integrity of government in do finance managing with corrected, obedient and objectively. Regulation 8 numbered and 2008 years, to obligated every head institute to obligation arrange responsibility reports plan and activity program with financing and budgeting state or local government (APBN/D).

2.4 Definition of Institution Governance

Institution governance have definition as *corner stone* of developing and improvement organizations. As a concept, *institution governance* implements have function as focusing of organization direction to efforts achievement vision, mission, goals and objectively. The Institution governance have managing government prevention from fraud actions and pushing organization to increasingly sustainability performance and competitive advantages. Supomo (2000) means *institution governance* as good of government, transparency and responsible. Haryanto (2007) give definition of *institution governance* as good governance government "goods" that means use following principle appropriate with based principle *governance*, i.e: (1) Transparency, (2) accountability, (3) fairness and equality, (4) continuously.

To transparency developing with enough of information prepared, can be access, completely, concised and for all stakeholders understandable. Mardiasmo (2006), name that *institution governance* is way of managing publicly matters as finance managing, controlling finance policy local government to increasingly accountability, *value for money*, trusty as well as transparency. Rahman (2000) explained transparency that public informations openness policy to controlling every doing activity programs. Purpose the finance of transparency principles on arrange government can be see from two side, i.e (1) has been formed local government responsibility to community people related using publicly fund and (2) efforts to increasing good finance managing local government and good arrange government as well as efforts to decrease fraud opportunity actions.

Anissaningrum (2010) explain that accountability is various form responsibility arrange resources as well as do it policy to trusty to achieve goals. Mardiasmo (2006) explain that accountability as opens form of government on arrange public resources. The openness to revenue aspect and public fund spending, the obligate with trusty, objectively, valid comprehensive and informative. The finance accountability criteria have needs require i.e: (1) public fund responsibility, (2) available on time and, (3) examine from external cover equality compatibility and use fairness.

Marshall (2004) mention that participation purposes, to communicate and process influenced decision making. The public (people) participation give input and get information about general policy and direction governments budgeting. Mardiasmo (2009) that mention existence public finance accountability will be have a role positively participation and trust public increase. Cooper on Laverty (2002), mention that participation, decision making process, and provide right nature citizen. Isbandi (2007) mention that participation is public joining in decision making process, case identifications and publicly have potential, alternative choice to problem solving and public participation in evaluation process existence change in citizens.

According to Weber as well as citation Ndharma (2003, 85) that mention three type authority i.e; (1) traditional authority, (2) charismatic authority, and (3) legal authority. These three authorities base to authority government performs and developing occur new concepts about authority name responsibility. Responsibility name concept that focuses of principle to usage authority must be can accountable. Widodo (2001, 148) to differentiate responsibility concepts to become three, i.e (1) accountabilities, (2) responsibilities, and (3) responsibility.

2.5 Definition of Risk Management

Risk management form one significant aspect in finance organization governance system can be to create of organization competing advantages. Geldenhuys (2006) mention that risk management, decrease of entity risk process as far as can be accepted use measuring, manage and monitoring which of compliance with organization of goals. ISO 31000:2009 mention that risk management as coordinate activity to control and direction organization to

manage of risks. The risk management developing of public on Indonesian net yet private sector developed. The risk manajement implementation still extend become as prime programs of policy and strategic finance department of republic Indonesia.

Kloman (2000) mentioned words of "risk" in English language come from Italian ancient of language that "riscare", means carefully. Risk that means carefully or carefulness. Risk have manners definition (1) damage of something, (2) uncertainty something, and (3) profit or benefit if not happen. *The Institute of Risk Management*, mean of ris as combination of event probability and consequences. Idroes (2008), name is risk form something damage, or appear probability actions antipodes impacts with aim to achieve. Government regulations 60 issue 2008 years that risk is something event which of possible occur and if possible will be have negative impacts to achievement gols government institute.

2.5.1 Effectiveness of Risk Management

The awakening and organization public attentions focus to purpose and benefit risk management begin occur. The function risk management related with decicion making base to assess information risk. The meaning is policy have risk must be avoidance. Elias (2004) that explaine good risk managing will be supporting presence of *institution governance* by means strategic plannings with risk considering will be happend. Risk management in public organization have to increasing effeiciently and effectively decision making process way of method; (1) help assess risk impact to something activity program or policy. (2) help to priority on which of part on institute government have potential risk in achievement goals and objectively. (3) help to minimize wasting, *fraud* and mistakes. (4) help option assess related services and opportunity to receive of results more good.

Brookson (2004) explaine that ignore ethics of risk is do activity have risk but however judgement correct. Miller-Smith (2011) name that risk managing must be do it effectively to organization avoid from possible failure achievement goals. Demidenko and Mc.Nutt (2010) name that risk management *framework* focus to increase decicion making quality with alternative choice can be decrease have informations about organization of risk so that agent can be decicion making more than goods.

Berg (2010) name that risk management that component of form intergrity of management process in objectively of decicion making on every level one organization. Vision and mission realization will be strengthen supporting the same of culture risk in organization. According to Mardiasmo (2006) name that risk management significant aspect of form on managing finance of public to to support *institution governance*. Moeller (2007) name that fo achievement good finance managing system head of institution government must be creat and to protect of controlling condusively surroundings.

The audit Intern have function to evaluation and develop organization risk management effectivity, controlling system and governance process. Audit internal namely have internal

of controlling system. The weakness audit internal cause legitimate deduct, trustee and *stakeholder* supporting. Arens (2008) name that internal controlling system is processing designs prepare garante assurance certainty achieve goals; (1) effectivity and efficiency of operation, (2) reliability of finance reports (3) loyalty to regulation and code of law. The risk of assess is one functios risk management, so that between risk management with internal control system be exist powerful relation and strongly of mutually. According to regulation 60 number and 2008 years that component internal controlling government system consiste i.e: (1) surroundings controlling, (2) risk of assessment, (3) controlling activity, (4) communication and information, (5) internal controlling of monitoring.

3.2 Research and Sampling Method

The research of method use is quantitative method and research kind are explanation research. Acquisition data from arrange research questionare and direct distribution to response. Processing data use partial least square method (PLS). The technical sampling is *Purposive Sampling* with reason resource of data have understand with certain. Every officials echelon II, III and IV on sets work local units get as analysis unit and direct distribution of qesioner. The sum of quantity qesioner to spread 128 copy. From quantity 96 questioner return and 2 questioner is no fill complete so that totalysuitable qesioer to process as many as 94 or 73%.

The Results Processing of Data and Hypotheses Examine.

Table 4.6: Relation of Direction, Variable, values of Beta, Coefisien, T_count, T_table

Direction & realation Variables	Value of Beta (β)	Coefisien	T_count	T_Table
IG ---→PF (+)	0.334	0.332	6.659	1.96
IG ---→SAK (+)	0.240	0.228	5.118	1.96
MR ---→PF (-)	-0.090	-0.120	-1.693	1.96
MR --→SAK (+)	0.483	0.500	10.834	1.96
SAK --→PF (+)	0.364	0.368	6.487	1.96

Resource: Processing results data

3. Discussions

3.1.1 The Institution Governance and Fraud Prevention

Table 4.6, show value t_count variable *Institution governance* in the amount 6,659, > value t_table (1.69), with error level 5% (0.05), proved successful to repuse ho hypotheses and accept H_a hypohtheses. That means *institution governance* application have positive influence to fraud prevent is proved. The results research compliance with research of Mahenthiran (2008), Ramasamy dan Abdolmohammad (2004), Suprayogi (2010), Sulistoni (2003), (Teamy and Dodd, 2004), Zainudin (2002), Subaweh (2008), Elsner (2004), Coryanata (2007). The results name that more and more finance good governance local government will more and more effectively fraud prevention. The fraud prevention signs more decrease intention official local government do fraud. The indicators ia openness, participation, accountability and responsibility principle application in perform plan system, budgeting system, finance accounting system and responsibility performance system local government.

3.1.2 Institution Governance and Accountability Performance System.

Table 4.6 shows that the value of *institution governance* to accountability performance system has a value $t_{count} = 5.118 > \text{value } t_{table} (1.69)$. At an error level of 0.05, the conclusion is to reject the null hypothesis H_0 , accept the alternative hypothesis H_a . This research can be proved that research hypotheses. The research implication is more and more *institution governance* application principles on finance governance system can increase accountability performance quality more than accountable. This results compliance results Badruzaman (2009), Zeyn (2011), Nugraha (2010), Nasution dan Rahmanurrisid (2008), Tuasikal (2007), Garini (2007) Pasaribu (2011,6), Ulum (2004) dan Lubis (2012). The *institution governance* application has positive influence to accountability performance system. The accountability performance system with trust, honesty, comprehensive and simplicity to access by user can extend positive impact from community people values to local government performance.

3.1.3 Risk Management and Fraud Prevention.

Based on table 4.6, show that the value t_{count} risk management to fraud prevention is $1.36 < \text{value } t_{table} (1.69)$. At an error level of 0.05, the conclusion is to fail to reject the null hypothesis H_0 . Risk management application has positive influence to fraud prevention can not be proved. Contradiction of result research, that estimate cause not yet good application risk of management principles in finance governance system local government and as consequently not comprehension to function and benefit risk management on public sector.

The results research compliance with Baihaqi (2004), Moeller (2007), Valentine et al. (2002), Rae dan Subramaniam (2008), Coran et al (2010) and Sulistyowati (2007). The handling of fraud risk with behavior approach hand over negative influences to fraud actions. Purpose risk management application is controlling and monitoring strengthen, to arise carefully with risk appears and push decision making avoidance of conflict of interest. Risk management have function, will be to push risk of culture right run, so that organization more and more governments culture, will decrease perception to fraud action.

3.1.4 Risk Management and Accountability Performance System

Based on table 4.6, show value t_{count} risk management to accountability performance system is $10.483 > \text{value } t_{table} (1.69)$. At an error level of 0.05, the conclusion is to reject the null hypothesis H_0 . The means risk management applications prove have positive influence to accountability performance system. Careful principles on risk management to push committed officials government to arrange accountability performance system and accountability performance report system more than accountables.

The results of research compliance with Megafany (2009), Kendrick (2005), Hindriani, dkk (2012), Elias (2004), Efendy (2007), Paape dan Spekle (2011), Boorsma and Haishma (2005). characteristic strengthen government is government have strong risk management practice. The implication risk management can avoidance organization of behavior wasting, to push decision making avoid conflict of

interest and to push government focusing direction to achievement goals and objectively and focusing as mind function and duty and obedient to rule of law or regulation runs.

3.1.5 The Accountability Performance system and Fraud Prevention

Based on Table 4.6, shows the value of $t_{count} = 6.487 > \text{value } t_{table} 1.69$, at an error level of 5% the conclusion is to reject the null hypothesis H_0 . Accountability performance system proved have positive influence to fraud prevention. The accountability performance systems more than more extend can be deduct fraud action. The results of research same of Badruzaman (2009), Mardiasmo (2006), Mulgani (2000), Fadzil and Nyoto (2011), Akbar and Pilcher (2012), Supeno (2011), Darwanis and Chairunnisa (2013) and Dwiyanto (2002) that mention of implement and performance accountability improve can be sustainable will be impacts to fraud prevention. Plans do more accountable implementation, controlling and performance responsibility can be more effectively of fraud prevention. Accountability of performance system will be deduction of deviation action as corruption and violation rule of law others. Accountability performance system become as medium to improving of evaluation, measure, controlling and development system of sustainable local government. So that more than more (quality) of accountability performance system will be more quality accountability performance report system of government until deduct of violate action (as fraud).

4. Conclusion

According to processing of research data and analysis of research data can be conclusion: (1) The variable of Institution governance, as partial analysis research hypotheses can be to prove that positive influence with fraud prevention. (2) the variable of institution governance, as partial analysis research hypotheses can be to prove that positive influence with accountability performance system, (3) the variable risk management as partial analysis research hypotheses can not be to prove that risk management have negative influence with fraud prevention, (4) the variable risk management as partial research hypotheses can be to prove that risk management have influence with accountability performance system. (5) the variable accountability performance system as partial analysis research hypotheses can be to prove that accountability performance system have positive influence with fraud prevention.

5.2 Implication, Limit and Research Advice

According to theory, that result research, have benefit as theory base to researcher to do related research. Risk management (soft control approach) implements can be improvable ethics culture, morality and leaderships integrity. Beside that, increasingly citizen right to get, to declare, and reporting provide informations about use fund of public. Participation increase of citizen to taxes right fulfill and obligation others. Institution governance, risk managements and accountability performance system of implementation can be strengthen sense of belonging, creativity, innovation and integrity on citizen services.

The practices of implication of research, can be exist finance managing system of local government which of transpance, accountable, participation and responsiveness. The exist of risk culture as well as economical and inovative. To increasing rational of decicion making, quicly andcorrect base of risk information. The exist of cost and benefit analysis on budgeting and plans to goals value for money. Accountability performance systems and accountability of accountable reports. Achieved sinergicity and competed advantage of institution governance pilars.

The limitedness of research, as results of research not yet corrected to same situation generalization of local government on Indonesia. The research not yet to measurerisk management of maturity in public sectors. So that need research risk management of maturity on public sector (government), relation informasion accountability system with accountability in plans, improvement and performance local government evaluation.

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