



The Effect of Experiences, Training, Personal Type, and Workload of the Auditor on the Ability of Auditor to Detect Fraud

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh pengalaman, pelatihan, tipe kepribadian, dan beban kerja pemeriksa terhadap kemampuan pemeriksa mendeteksi kecurangan. Populasi dalam penelitian ini adalah seluruh pemeriksa yang bekerja pada Badan Pemeriksa Keuangan Perwakilan Provinsi Jawa Tengah dan Perwakilan Provinsi Daerah Istimewa Yogyakarta. Teknik pengambilan sampel dalam penelitian ini menggunakan convenience sampling dan diperoleh sampel sejumlah 68 pemeriksa. Metode analisis data yang digunakan adalah analisis regresi berganda dengan alat analisis IBM SPSS 21. Hasil penelitian ini menunjukkan bahwa secara simultan pengalaman, pelatihan, tipe kepribadian, dan beban kerja pemeriksa berpengaruh secara signifikan terhadap kemampuan pemeriksa mendeteksi kecurangan. Secara parsial pengalaman berpengaruh positif signifikan terhadap kemampuan pemeriksa mendeteksi kecurangan. Sementara pelatihan, tipe kepribadian, dan beban kerja tidak berpengaruh secara signifikan terhadap kemampuan pemeriksa dalam mendeteksi kecurangan.

Abstract

This study aims to analyze the influence of auditor's experience, training, types of personality, and auditor's workload on the ability to detect fraud. The research population was all of the auditors who worked at the Audit Board Central Java Representative and Special Region of Yogyakarta Representative. The sampling technique that used in this study was convenience sampling and obtained 68 auditors as sample. Data analysis method that used was multiple regression analysis with software IBM Statistical Package for the Social Sciences (SPSS) 21. The results of this study indicated that simultaneously auditor's experiences, training, types of personality, and auditor's workload affected the auditor's ability in detecting fraud. Partially, auditor's experience significantly gave positive influence on the auditor's ability to detect fraud. While training, types of personality, and auditor's workload were not significantly affect the ability of auditors in detecting fraud.

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INTRODUCTION

Fraud is a serious problem and is often given special attention in the field of accounting and auditing. To be fair, a financial statement overallly must be free from material misstatement, caused by fraud or error (Tuanakotta, 2013). Because of the basic nature of fraud which is complex and dynamic, so that as the times progressed, it encourages more diverse fraud. Fraud is very detrimental both to the organization and to the economy (Zimbelman et al., 2014). According to Zimbelman et al. (2014) fraud involves all the means that can be used to commit fraud in order to someone gains more benefit than others through false representation Fraud is always associated with trust and fraudulence. Based on the Association Certified Fraud Auditors (ACFE) study in 2012 seen from its frequency, asset misappropriations (asset looting) is the most common form of fraud and ranked first, followed by corruption in rank 2, and financial statement fraud in the last position.

The practices of financial statement fraud on the private sector which have ever occurred are Enron, WorldCom and Global Crossing accounting scandals in the United States have given evidence related to the failure of inspection that have a serious impact on the business world. In Indonesia, one of the cases related to the failure of auditor to detect fraud that has ever happened is the financial scandals of PT Kimia Farma Tbk where the auditor failed to detect fraud in the form of profit inflation through the mark up of inventory value and double record sales conducted by the management of PT Kimia Farma Tbk in 2001.

Corruption is a widely known form of fraud among Indonesians and often occurs in relation to state financial management. Implicitly, Indonesia Corruption Watch (ICW) states that until now fraud is still dominant in the management of state finance. In addition to corruption, in the management of state finances there are other deviations called waste and abuse. Based on the data from Indonesia Corruption Watch (ICW) in the report of Corruption Trend Year 2014 shows the trend line of increasing number of cases from 2013 semester 1 until 2014 semester 2. Based on the report of Corruption Perception Index (CPI) issued by Transparency International (TI) in 2015 Indonesia (36) has a score that increased 2 points from the previous year 2014 (34). This means that Indonesia is getting cleaner from corrupt practices than in previous years due to increased CPI score indicates the country is getting cleaner from corrupt practices. Although the score for Indonesia has increased from the previous year but Indonesia score is still below the average score of ASEAN (40) and world average score (43). Factor that hinders the increase of CPI score for Indonesia is corruption in the form of bribery in the process of law enforcement (Transparency International, 2015). This shows that Indonesia is still not free from fraudulent acts of corruption practices, especially in the management of state finances. So, it is still necessary to increase the eradication of corruption conducted jointly by both law enforcement officers, authorized agencies, and general public.

Supreme Audit Board (BPK) is a state institution which is in charge of examining the management and responsibility of state finances. The Supreme Audit Board (BPK) is an independent and professional government external auditing agency. Based on the Act No. 15 of 2004 on audits of state financial management and responsibility, BPK has the duty and authority to examine the management and responsibility of state finances to ensure the management of state finances which is efficient, economic, effective, and transparent. Audit of BPK includes financial audits, performance audits, and audits with specific objectives. In performing its duties, BPK is guided by State Financial Audit Standards (SPKN). The State Financial Audit Standards (SPKN) is a benchmark for carrying out audits on the management and responsibility of state financial. Many cases of corruption were revealed from the findings by the BPK and thereafter followed up by law enforcement officers (APH) such as the case of Century Bank Bailout (2008), mega corruption development of Training Education Centre and National Sports School (P3SON) Hambalang (2010), the construction of Palembang athlete's house (2012), and the latest is the case of Sumber Waras Hospital (2014) which actually reap controversy.

From the examples above, we know that BPK has a role in the detection and disclosure of fraud that occurs in the governmental sector. In terms of detecting various fraud in the financial statements they examine, BPK has a unique position. BPK has the excellence due to conducting performance audits and audits with specific objectives that can support the effort of fraud disclosure (including corruption) in its financial audit (Tuanakotta, 2013). BPK audit report has a role as an initial source of information on corruption investigation by APH. General public and other stakeholders have a high expectation to BPK audit results. Users of information (stakeholders) expect audit conducted by BPK must be able to uncover fraud committed.

BPK is the only governmental external audit agency. The duties that BPK carries out are duties that are not easy and requiring good competence. In addition to realizing the basic values of integrity, independence, and professionalism, auditors are supposed to improve their knowledge and skills. BPK is required not to make mistakes in its duties. The Corruption Eradication Commission is one of the institutions that rely on BPK's work in investigating various corruption cases. If the BPK reporting results are not in line with expectations then the corruption problem cannot be resolved optimally. To shorten the gap, and to play an active role in finding and preventing all the forms of abuse and fraud of state finances, BPK auditors are expected to constantly improve their ability to detect fraud action.

The ability to detect fraud is a necessary skill for an auditor to have. Detection of fraud in the public sector is important to ensure effective and efficient state financial management. The role of the governmental external auditor, the Supreme Audit Board, is crucial in realizing a state financial management which is transparent and free from all fraud elements. It is expected that by improved ability of BPK's auditor to detect fraud will result in reduced levels of fraud (including corruption) which occur in government institutions. The audit experience for an auditor will help the level of sensitivity on the suspected parts of the fraud indicated, along with the training related to fraud will support the ability to detect fraud. Non-technical factors are also a consideration in the detection of fraud is a personal factor in the form of the personality type of the auditors, especially the type of personality that combines a high level of intuition with logical and objective thinking. The consideration of high assignment burden is also one aspect to consider, regarding it can negatively affect the ability of the auditors to detect fraud.

This study uses research conducted by Hafifah Nasution and Fitriany (2012) as the main reference with the title "The Effect of Workload, Audit Experience, and Personality Types on Professional Scepticism and Auditor's Ability in Detecting Fraud". The difference between this study and previous studies is a combination of variables that affect the ability of the auditor in detecting fraud which in this study Training variable added. The next difference is concerning the setting of the research, if the previous research was conducted in the Public Accounting Firm (KAP) then the setting of this research is conducted on the government's external auditor, the Supreme Audit Agency (BPK). Next research that is used as a reference in this study is a study by Abdul Karim (2012) who examines the influence of professional scepticism, investigative audit training / forensic audit and audit experience on the auditor's ability to detect fraud. The difference between this study and Karim's research is in this study does not include professional scepticism variable to be studied and research settings in which Karim research is conducted at the Government Financial Supervisory Agency (BPKP).

H1: The Effect of Experience, Training, Personality Type, and Workload of Auditors on the Ability of Auditor in Detecting Fraud.

The experience for an auditor will help the level of sensitivity in the suspected parts of fraud indicated, along with the training related to fraud will further support the ability to detect fraud. Non-technical factors also becomes a consideration in the detection of fraud that is a personal factor in the form of auditor's personality type, especially the type of personality that combines a high level of intuition with logical and objective thinking. The consideration of high assignment burden is also one aspect to consider, regarding it can negatively affect the ability of the auditor to detect fraud.

H2: Experience Has a Positive Effect on the Ability of the Auditor to Detect Fraud.

Experience is a process of learning and the addition of knowledge, either it is from formal or non-formal education (Badriyah, 2015). Herliansyah, et al. (2006) states that someone with more experience in a field will have more things stored in his memory and can develop a good understanding of events. Karim (2012) states that with the length of experience working as an auditor in the same environment that is in government agencies, making the auditor to be very understanding about the mechanism of activity and model financial accountability existing within the scope of government agencies so as to reveal the deviations that occur.

H3: Training Has a Positive Effect on the Ability of the Auditor to Detect Fraud

Poerwono (2002) in Karim (2012) defines education and training as an assistance in the process of human development, in which human studies to think by self and motivate for a basic development which exists on them. Meantime, training is a training skills, proficiency, agility in carrying out their duties. The result of the research conducted by Noviyani and Bandi (2002) supported the opinion of Eynon et al. (1994) about the importance of training to build accountant success and the opinion of Boner and Walker (1994) which states experience which gained from special program, in this case through training program has a greater effect in the improvement of skills than gained from traditional program, in this case just with the existing curriculum without training.

H4: Personality Type Has a Positive Effect on the Ability of the Auditor to Detect Fraud.

Personality includes all the typical behaviour and traits that can be predicted to exist in a person, used to react and adapt, so that his behavioural style is a unique functional unity for the individual (Badriyah, 2015). Personality type will affect attitudes and perceptions of a person including a person's attitude towards his job. According to Noviyanti (2008) auditor with the combination of ST (Sensing-Thinking) & NT (Intuition-Thinking) personality types tend to think logically in making decisions and will consider all the facts available to support the decision so tend to have higher professional scepticism.

H5: Workload Has a Negative Effect on the Auditor's Ability to Detect Fraud.

Workload can be seen from the number of clients to be handled by an auditor or the limited time available to carry out the process of audit (Setiawan and Firiany, 2011). According to Badriyah (2015) fatigue factors can also cause auditor ignores the red flags that will negatively affect the quality of the audit. The low quality of audit results can be the inability of the auditor to detect the presence of fraud. Novita finds that an auditor who has a high workload tends to reduce the attitude of professional scepticism so that the ability to detect fraud will also decrease.

METHODS

Population in this research was all auditors who worked in BPK Representative of Central Java Province and BPK Representative of Special Region of Yogyakarta Province with total auditors amounted to 172. The selection of sample done by method of convenience sampling. The author distributed 104 copies of the questionnaire, and successfully returned 87 copies. The questionnaires that met the criteria was only 68 copies, meaning that there were 19 copies of the questionnaires that did not meet the criteria, so it could be concluded that the sample in this study amounted to 68.

The dependent variable in this research was the Ability to Detect Fraud. The measurement of this variable was adopted from the research of Abdul Karim (2012), Hafifah and Nasution (2012) using statements about the fraud symptoms developed by Fullerton and Durtschi (2004) consisting of fraudulent symptoms associated with corporate environment and associated fraud symptom related to financial records of accounting practices.

The experience in this research was measured using indicator taken from Sukriah (2009) and Yusuf Aulia (2013) that is length of work as auditor, variation of assignment, work ability and competence measured using Likert scale 5 points. The training in this research was measured using the

indicators taken from Abdul Karim (2012) was the number of training on fraud that has been followed by the auditor during work as an auditor.

Personality type in this study was measured using indicators taken from Hafifah and Fitriany (2012) which were the personality types of Sensing Thinking - Intuition Thinking combination consisting of ESTJ, ESTP, ENTJ, ENTP, ISTJ, ISTP, INTJ, INTP personality types and personality type combination of Sensing Feeling - Intuition Feeling consisting of ESFJ, ESFP, ENFJ, ENFP, ISFJ, ISFP, INFJ, and INFP personality types. This variable was measured by 40 statement items developed by Mudrika (2011). The workload in this study was measured using indicators taken from Hafifah Fitriany (2012) and Sri Badriyah (2015), namely the number of assignments carried by the auditor in the past year.

RESULTS AND DISCUSSIONS

The result of validity test in this research showed that $r_{count} > r_{table}$, it meant the correlation for each item of question to total score was valid, where all items of question fulfilled 5% significance. The result of reliability test in this study showed that the value of alpha coefficient > 0.7 , it could be concluded that the research instrument was reliable. The result of normality test known that the value of unstandardized residual had a probability of 0.061 obtained from Kolmogorov-Smirnov test. The number was greater than the significance value of 5% or 0.05, so the data included to normal distribution.

The result of multicollinearity test showed that each independent variable had tolerance $> 0,1$ and VIF value < 10 . As well as there was no result of correlation between independent variable above 95% or 0.95. Therefore, it could be concluded that there was no multicollinearity between independent variables in this regression model. The result of heteroscedasticity test using Park Test method showed that each independent variable had a significance value greater than 5% or 0.05 to variable of $\ln U_i^2$ (residual squared log). This number meant that there was no significant independent variable, so it could be concluded in this model was free from heteroscedasticity. The results of scatterplots test also showed that the points were spread either above or below the number 0 on the Y axis.

The result of autocorrelation test using Run Test showed that the test value was 0.11425 with probability of 0.222 and not significant at 5% or 0.05 which meant residual or random, so there was no autocorrelation between residual values. The Coefficient of Determination (R^2) was used to measure how far the ability of the model to explain variations of dependent variables. The coefficient of determination values were 0 (zero) and 1 (one). The small value of R^2 meant that the ability of the independent variables to explain the variation of the dependent variable was still limited, and conversely (Ghozali, 2013).

Table 1. The Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted Square	RStd. Error of the Estimate
1	.867 ^a	.751	.736	2.962

a. Predictors: (Constant), Workload, Personality, Training, Experience

b. Dependent Variable: Ability

From the output of SPSS 21 was known the value of R^2 equal to 0.736 which meant 73.6% the ability of the auditor to detect fraud could be explained by independent variable. The remaining 26.4% was explained by other variables outside the study. F test was used to show the independent variables included in the model having an effect simultaneously on the dependent variable (Ghozali, 2013). The

fundamental of decision-making criteria was if the value of F count > F table value, then independent variables simultaneously and significantly affected the dependent variable.

Table 2. F Test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1669.873	4	417.468	47.580	.000 ^b
	Residual	552.759	63	8.774		
	Total	2222.632	67			

a. Dependent Variable: Ability

b. Predictors: (Constant), Workload, Personality, Training, Experience

From the result of output above, it was known the value of F count of 47.58 was greater than the value of F table of 2.52 so that simultaneously all independent variables affected on the dependent variable. T test in Ghozali (2013) was conducted to determine how big the effect of each independent variable individually on the dependent variable. The criteria used when conducting a t test that is if the statistical value of t count > t table then we accepted the alternative hypothesis which stated that an independent variable individually affected dependent variable.

Table 3. T Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized	t	Sig.	
	B	Std. Error	Coefficients Beta			
1	(Constant)	-4.363	4.444		-.982	.330
	Experience	1.687	.129	.841	13.027	.000
	Training	.134	.340	.025	.394	.695
	Personality	1.418	.988	.091	1.436	.156
	Workload	-.286	.585	-.031	-.489	.626

a. Dependent Variable: Ability

The result of the calculation showed that the t value of the auditor's experience to the auditor's ability to detect fraud was 13.027 with the significance of 0.000. While the value of t table with sig = 0.05 and df = n-k, ie 68 - 5 = 63, obtained t table value of 1.998. From the result, it could be known that the value of t count > t table so that H2 was accepted. Thus, it could be concluded that the experience of the auditor positively affected the ability of the auditor to detect fraud. The more experience the auditor had would increasingly improve his ability to detect fraud.

The result of the calculation showed the t value of training on the ability to detect fraud was 0.394 with significance of 0.695. While the value of t table with sig = 0.05 and df = n-k, ie 68 - 5 = 63, obtained t table value of 1.998. From the result, it could be seen that the value of t count < t table so that H3 was rejected. Therefore, it could be concluded that partially training did not positively affect the ability of the auditor to detect fraud. The size of the training about fraud that followed by the auditor will not affect his ability to detect fraud. It was due to essentially the auditor has had the ability to detect fraud obtained from the training related to technical audit so that the auditor understood about the technical management of the financial accountability of the existing model in the agency as well as possible mistakes happened.

The result of the calculation showed the t value of personality type to the ability to detect fraud was 1.436 with significance of 0.156. While the value of t table with sig = 0.05 and df = n-k, ie 68 - 5 = 63, obtained t table value of 1.998. From the result, it could be known that the value of t count < t table so that H4 was rejected. So, it could be concluded that partially personality type did not positively affected the ability of the auditor to detect fraud. Differences in the type of personality owned by the auditor would not affect his ability to detect fraud, because basically the auditor put forward the attitude of professionalism in doing his job.

The result of the calculation showed the t value of workload on the ability to detect fraud was - 0.489 with significance of 0.626. While the value of t table with sig = 0.05 and df = n-k, ie 68 - 5 = 63, obtained t table value of 1.998. From the result, it could be seen that the value of t count < t table so that H5 was rejected. So, it could be concluded that partially workload did not negatively affected the ability of the auditor to detect fraud. The high and low workload carried by the auditor would not affect his ability to detect fraud. Since essentially the auditor has realized that the work he or she had at the Supreme Audit Board often had a high degree of capability so that the auditor already had an anticipation for himself with the provision of competence and expertise in his field.

CONCLUSIONS

The ability of the auditor to detect fraud in BPK Representative of Central Java Province and the Representative of DIY Province is included in the high category. The results of the test simultaneously show that the experience, training, personality type and workload of the auditor affect the ability of the auditor to detect fraud. From the test results of experience to the ability of the auditor to detect fraud is known that experience affects the ability of the auditor to detect fraud. The test results show that training on fraud does not affect the ability of the auditor to detect fraud. The test results show that the personality type does not affect the ability of the auditor to detect fraud. The test results show that the workload does not affect the ability of the auditor to detect fraud.

Suggestions for further research is better done by extending research objects not only on BPK Representatives of Central Java Province and Yogyakarta Province but can add all the provinces in Java. For further research, we can see the indirect effect of experiential, training, personality type, and workload on the ability to detect fraud by adding intervening variable and moderating variable. For further research can use a scale measurement of different variables with the scale used in this study. Then, it is known that experience has a significant influence in improving the ability of the auditor to detect fraud, so it needs to be paid attention to constantly improve the experience of the auditor. Increased experience can be through the length work as auditor, variation types of assignment, and other activities that can improve competence.

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