

**ANALYSIS OF INFLUENCE OF PERFORMANCE AUDIT TO
PUBLIC SERVICE QUALITY AT SOCIAL HEALTH INSURANCE
(Case Study at Dr. Hasan Sadikin Hospital Bandung)**

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Abstract

This research as a purpose to know relation of performance audit at public sector with public service quality at social health insurance program. This research implementable at Integrated Service Installation of Kemuning Building of Dr. Hasan Sadikin Hospital Bandung.

The research method is descriptive case analysis. A hypothesis test with correlation of Rank Spearman yield shows indicate close positive relation and powerful between performance audit (X Variable) and public service quality (Y Variable) as 0,923. Hypothesis test with t test procurable value arithmetic-t = 7,19 it means larger than table-t = 1,795. By virtue of that result, so zero hypothesis (Ho) get the mitten with signification standard $\alpha = 5\%$.

Conclusion of this research is contained signification positive relation between performance audit and public service quality at social health insurance program at Integrated Service Installation of Kemuning Building of Dr. Hasan Sadikin Hospital Bandung.

Key word : Performance Audit, Public Service, Social Health Insurance.

I. INTRODUCTION

In to meet the need to health, that from in the past to nowadays health expense in so many health service either Hospital or government clinic (Puskesmas) is more difficult be reached by pauper.

Ministry of public health posses health insurance program for poor is known as Poor Public Health Insurance (Askeskin) and begin at year 2008 to the present time come to be called Public Health Insurance (Jamkesmas). Askeskin or Jamkesmas all of it posses to the same effect, that is getting tasks done public health insurance to poor society and unable society using an principle of social health insurance.

Implementation for that program it is action plan which to do by Ministry of Public Health on declared the laws of Number 40/2004 about National Social Insurance System which mandate to give protection for needy, child and waif. In the year 2011 government supplied fund for implantation this Jamkesmas program achieve six trillion rupiahs wich have a source from National Budget (APBN).

Ministry of Public Health of Republic of Indonesia (2011:3) suggest that in realization Jamkesmas for in the year 2010 contained some constraint include the following : action partner, health care, fund program, organizing, role and fungtion of Local Government.

Problem Identification

- How to implementation performance audit at Dr.HasanSadikin Hospital in particular which deal with Jamkesmas program.
- Does implementation public service at Jamkesmas have been grade.
- What level of influence of performance audit to public service quality in Jamkesmas program at Dr. HasanSadikinHospital.

Purpose and Mean of Research

Research mean it is for empiris evidence at the site about influence of public sector performance audit to public service quality. Whereas research purpose is :

- To know implementation of public sector performance audit at Jamkesmas program at Dr.HasanSadikin Hospital.
- To know public service quality at atJamkesmas program at Dr.HasanSadikin Hospital.
- To analysis performance audit having an affect on public service at Jamkesmas program at Dr. HasanSadikin Hospital.

II. BOOK REVIEWE

Analysis Concept

In “KamusBahasa Indonesia Kontemporer”by Peter Salim and Yenni Salim (2002), “Kamus Besar Bahasa Indonesia”by Suharso dan Ana Retnoningsih (2005), and“Kamus Besar Bahasa Indonesia Departemen Pendidikan Nasional” (2012), inferential that signification of analysis in this research is survey to an event or problems by some experimental or test, ascertainable right to condition or event which is accurated.

Public Sector Audit Concept

In signification according to Abdul Halim (2005:7), SitiKurniaRahayu and Ely Suhayati (2010:14), inferential that public sector audit is audit which aimed at government examination include financial statement audit, audit to things of financial related, economic audit, organization operating efficiency and effectiveness, BUMN and Government audit where audit yield that alone impressionable by service are felt by society.

Public Sector Performance Audit Concept

In signification according to IhyaulUlum (2009:55), and Indra Bastian (2007:47), the researcher read into that public sector performance audit is examination which is made to pubic sector instance or government whith a purpose to valuated to performance in case ekonomical, effisiencydan effectiveness for mend ways and give public service which optimal as coming up expectation stakeholder and give to recommendation for improving entity performance which is audited.

Public Service Concept

Follow Decree of the Minister of Efficiency of State Aparatus Number 63/2003 about Service Implementation Manual definition public service as follow : ”All kind of service which implementable government instance in cenral, in local, in BUMN or BUMD field in kind and or service, either in order to means met the social need or in order to law enforcement”.

Social Health Insurance (Jamkesmas)

By Ministry of Public Health (2011:1), Social Helath Insurance (Jamkesmas) is : “Social relief to health service for needy and unable which their premium paid by Government, held by Ministry of Public Health and which are the change from Health Care Insurance Program for Needy (JKMM) or familiar to be called Askeskin Program”.

Relevance of Performance Audit Variable with Public Service Quality Variable

By Nina Maria (2011:2), outlined that contained relationship between performance audit at public sector with public service that is:

“Demand to implementable performance audit at this public sector, that in order to gift public service in economical, efficient dan effective. And in logical consistency indicate delegated authority and responsibility in use fund, either coming from Central Government or Local Government that alone”.

Cogitation Framework

From opinions I Gusti Agung Rai (2008:46), concerning benefit of performance audit, and Robin Wagner (2000) which explain that contained relevance between measuring performance with public service quality, revocable a conclusion, that by means of performance audit where one of the ways identification by undertaking performance measuring optimize and public service quality upgrade, notably under consideration this research in Jamkesmas program. By that cogitation framework, then researcher draw hypothesis as follow: “Performance audit had an effect on public service quality at Public Health Insurance (Jamkesmas).”

III. OBJECT AND METHOD OF RESEARCH

3.1 Object of Research

Object of this research is influence performance in push public service quality at Social Health Insurance Program (Jamkesmas). This research made at the Dr. Hasan Sadikin Hospital which is A class reference hospital in West Java, and located at Pasteur Street Number 38 Bandung.

Integrated Service Instalation Kemuning Building form a part of Dr. Hasan Sadikin Hospital Bandung in function to give for needy in need to take care of stay over night, where management system refer to a rule set for Government by Ministry of Public Health in manual form service application Jamkesmas.

3.2. Method of Research

Resercher make method approach at this research is analytical descriptive method. This research made at a hospital by use of case study method.

Variable Operasional

- Independent Variable: Public sector performance audit. Indicator : Economical, Effisiensi, Effectiveness. Instrument: Questionnaire, Observation, Interview.
- Dependent Variable : Public service quality. Indicator : Intangibles, Reability, Reponsiveness, Competence, Emphaty. Instrument: Questionnaire, Observation, Interview.

Validity and Reliability Test

Validity Test

Validitas test every item used with item analysis, that is correlation every item score with total score which are the total of every item score.

Statisticaly computation bear comparison r Product Moment table, measuring is :

If $r_{\text{arithmetic}} \geq r_{\text{table}}$, then questionnaire items are valid.

If $r_{\text{arithmetic}} < r_{\text{table}}$, then questionnaire items are not valid.

Reliability Test

Reliability test analysis by use of formula of **Product Moment Pearson and Spearman Brown**.

Statisticaly computation bear comparison r Product Moment table, measuring is :

If $r_{\text{arithmetic}} \geq r_{\text{table}}$, then questionnaire items are reliable.

If $r_{\text{arithmetic}} < r_{\text{table}}$, then questionnaire items are not reliable.

Design of Analysis

By virtue of considerably research purpose, then method as used in this research are descriptive and verificative methods. In implementation, this research use type or tool form of descriptive and verificative research which implementable by data collection at the site.

Descriptive research used to describe how do influence of performance audit to public service quality. Verificative research used to test for hypothesis using statistical computation.

This research used to test of influence of independent variable (X) to dependent variable (Y) which to researched..

IV RESEARCH YIELD AND WORKING THROUGH

4.1. Research Yield

Implementation of Performance Audit at Social Health Insurance Program

There are some criteria high light use valuated administration process fluency include participants, finances, and health service.

Economical Aspect : Fittingness in resource supplying for operational needs; cost and benefit analysis for stock and equipment needs; adjustment resources specification with work which needed; analysis process in keeping property resources.

Efficiency Aspect : Operational activity planned punctually; Operational Method and Procedure made in a simple; Operational activity without of events resources unemployed; Planning of resources saving.

Effectiveness Aspect : Have minimal standard of operational activity; Socialization of minimal standard of operational activity which be equal to; Compatibility of performance process of operational activity with minimal standard.

Implementation of Health Service at Social Health Insurance Program

For a consideration highlight public service quality at Integrated Service Instalation Kemuning Building of Dr. Hasan Sadikin Hospital thoroughly, made evaluation to five indicators as follows:

Intangibles Aspect : Medical equipment complete enough; Cleanness of inpatient facility available; Elegance of appearance health and administration personnels are on duty

Reability Aspect : Health service procedure which simple; Health service those given fast and on time; Health process without discern social ad economic acceptability.

Reponsivness Aspect: Doctor and nurse care to medial patient; Communication going between health personell and medical patient; Square deal for inconveniently as well as patient grievance.

Competence Aspect : Doctor carefullness check patient; Mastery Doctor skill as for illness which suffering patient; Nurse skill in patient need handling

Emphaty Aspect : Health personnel made a play for patient qualm; Health personnel give recreative and impulse spirit to patient; Health personnel spend time on communicate with patient family.

4.2. Working Through

Application of Performance Audit at Social Health Insurance Program

Economical Aspect

Acquired score total in the main to economical aspect as big as 371 from maximal score total as big as 440 or in percentage 84,32%, those result signification definiend as economicl principle have applicable for well by all personnel at Integrated Service Instalation Kemuning Building in order to made the grade Jamkesmas program toward good governance. Score total value to economical aspect worth 371 be in the catagory "very good", that it is mean meet the case that as a whole economical aspect

applicable be equal to Dr. HasanSadikin Hospital notably hold reins to implementation Jamkesmas program.

Efficiency Aspect

Acquired score total in the main to efficiency aspect indicator as big as 241 from maximal score total as big as 308 or in percentage 78,25%, visible that for efficiency aspect in the main it is good. Score total as big as 241 in a place upper limit for category class “good”, that it is mean meet the case that as a whole efficiency aspect at Dr. HasanSadikin Hospital go up to “very good” category

Effectiveness Aspect

Acquired score total in the main to effectiveness aspect indicator as big as 99 from maximal score total as big as 132 or in percentage 75,00%, visible that for effectiveness aspect in the main it is good. Score total as big as 99 in a place between under limit and upper limit for category class “good” that it is mean meet the case that as a whole effectiveness aspect at Dr. HasanSadikin Hospital is good.

Application of Public Service at Social Health Insurance Program

Public service quality at Jamkesmas program at Integrated Service Instalation of Kemuning Building of Dr. HasanSadikin Hospital consisting five aspect like as:

Intangibles Aspect

Acquired score total in the main to indicator about intangibles aspect as big as 1.333 from maximal score total as big as 1.600 or in percentage 83,31%, visible that for intangibles aspect in the main it is very good. Score total value to intangibles aspect worth 1.333 be in the category “very good” from maximal score total as big as 1.600.

Reability Aspect

Acquired score total in the main to indicator about reability aspect as big as 814 from maximal score total as big as 1.000 or in percentage 81,40%, visible that for intangibles aspect in the main it is very good. Score total value to reability aspect worth 814 be in the category “very good” from maximal score total as big as 1.000.

Responsiveness Aspect

Acquired score total in the main to indicator about responsiveness aspect as big as 856 from maximal score total as big as 1.000 or in percentage 85,60%, visible that for responsiveness aspect in the main it is high score. Score total value to responsiveness aspect worth 856 be in the category “very good” from maximal score total as big as 1.000.

Competence Aspect

Acquired score total in the main to indicator about competence aspect as big as 827 from maximal score total as big as 1.000 or in percentage 82,70%, visible that for competence aspect in the main it is high score. Score total value to competence aspect worth 827 be in the category “very good” from maximal score total as big as 1.000.

Emphaty Aspect

Acquired score total in the main to indicator about emphaty aspect as big as 810 from maximal score total as big as 1.000 or in percentage 81,00%, visible that for emphaty aspect in the main it is high score. Score total value to emphaty aspect worth 810 be in the category “very good” from maximal score total as big as 1.000.

4. 3. Verifikative Analysis

Validity dan Reliability Test

Table 4.1
Result of Validity and Reliability

Public Service Quality at Jamkesmas Program

Number Item	Indicator	Index of Validity	Value of r Critical	Information	Coefficient of Reliability
1 – 8	Intangibles	0,688 – 0,827	0,3	valid	0,902
9 – 13	Reability	0,620 – 0,700	0,3	valid	0,701
14 – 18	Reponsiveness	0,761 – 0,866	0,3	valid	0,853
19–23	Competence	0,618 – 0,829	0,3	valid	0,798
24 – 28	Emphaty	0,685 – 0,802	0,3	valid	0,786

Resources :Primer data processable: 2012

For close relationship between performance audit to public service at Jamkesmas program at Dr. HasanSadikin Hospital, that statement for variable about public service quality acceptable and realible, because all of indicator of public service quality reside on 0,70 (Acceptable).

Normality Test

Table 4.2
Result of Normality of Performance Audit Variable

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
PERFORMAN CE_AUDIT	,163	11	,200*	,949	11	,628

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.

Resources :Primer data processable 2012

Table 4.3
Result of Normality of Public Service Variable

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
PUBLIC_SERVICE_QUA LITY	,136	50	,022	,956	50	,060

a. Lilliefors Significance Correction

Resources :Primer data processable 2012

From secondary table above probability value (Sig.) obtainable of Shapiro – Wilk test as big as 0,628 (performance audit variable) dan 0,60 (public service quality variable). Because of probability value at Shapiro – Wilk test bigger than error degree 5% (0,05), than inferential that regression model is normal distribution.(Figure 4.1).

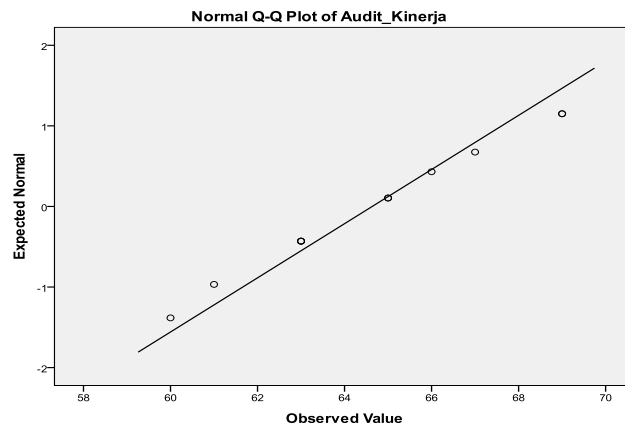


Figure 4.1
Normal Graph Q – Q Plot (Performance Audit)

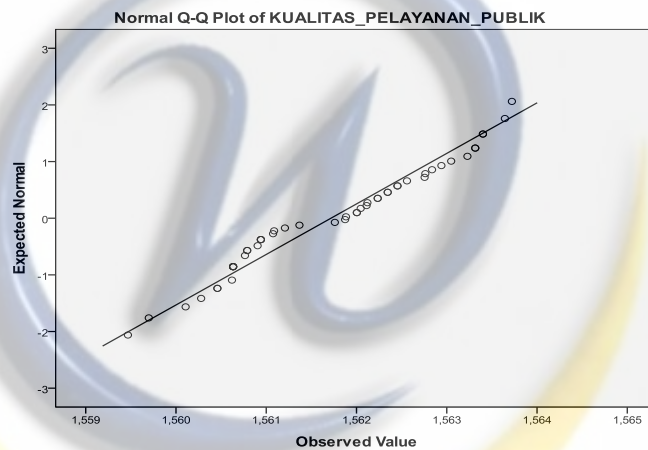


Figure 4.2
Normal Graph Q – Q Plot (Public Service Quality)

Graphic above clarify that regression model obtainable normal distribution, where data spread reside at around diagonal line.

Simple Linear Regression Analysis

Table 4.4
Regression Coefficient Calculation Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	32,969	12,034		2,740	,023
PERFORMANCE_AUDIT	,802	,154	,867	5,216	,001

a. Dependent Variable: PUBLIC_SERVICE_QUALITY
Resources :Primer data processable: 2012

Constant value (a) as big as 32.969 indicative average value public service quality to Jamkesmas unit at Integrated Service Instalation of Kemuning Building of Dr.HasanSadikin Hospital if performance audit undone full well. Then regression coefficient value (b) as big as 0,802 indicative improving public service quality at Dr. HasanSadikin Hospital if performance audit as big as a one.

Correlation Coefficient

Table 4.5
Regression Coefficient Calculation Result
Performance Audit and Public Service Quality

Correlations

		PERFORMANC E_AUDIT	PUBLIC_SERVICE _QUALITY
PERFORMANCE_AUDIT	Pearson Correlation	1	.867**
	Sig. (2-tailed)		.001
	N	11	11
PUBLIC_SERVICE_QUALITY	Pearson Correlation	.867**	1
	Sig. (2-tailed)	.001	
	N	11	50

** . Correlation is significant at the 0.01 level (2-tailed).

Resources :Primer data processable 2012

Relationship between performance and public service quality as big as 0,867 with positif direction. That mean relevance of performance audit and public service quality be possessed of relationship with such a powerfull.

Table 4.6
Determination Coefficient Calculation Result
Performance Audit and Public Service Quality

Model Summary^b

Model	R	R Square	Adjusted Square	RStd. Error of the Estimate	Durbin-Watson
1	.867 ^a	.751	.724	1,8889382	.635

a. Predictors: (Constant), PERFORMANCE_AUDIT

b. Dependent Variable: PUBLIC_SERVICE_QUALITY

Resources : Primer data processable 2012

R-Square value as big as 0,751 indicate that free variable (performance audit) partially can explain change which develop to bound variable (public service quality) as big as 75,10%. Then performance audit give influence as big as 75,10% to change of public service quality at Jamkesmas unit at Dr. HasanSadikin Hospital. The balance influence of other factors which unobservable in this research as big as 24,90 % like factors include hospital information system, human resources quality at hospital, and hospital management.

Hypothesis Testing

Selection and Result Testing of Statistics Test

Count of Corfficient Value of Rank Spearman (r_s arithmetic)

Table 4.7
Rank Spearman Correlation Coefficient Calculation Result
Performance Audit and Public Service Quality

Correlations

			SERIES VARIABLE X	SERIES VARIABLE Y
Spearman's rho	SERIES VARIABLE X	Correlation	1,000	,923**
		Coefficient		
		Sig. (1-tailed)	.	,000
		N	11	11
	SERIES VARIABLE Y	Correlation	,923**	1,000
		Coefficient		
		Sig. (1-tailed)	,000	.
		N	11	50

** . Correlation is significant at the 0.01 level (1-tailed).

Resources : Primer data processable : 2012

From computerization processing obtainable Rank Sperman correlation coefficient between X Variable (Peformance Audit) and Y Variable (Public Service Quality) as big as 0,923. Those indicate that relationship degree inter both variable are such a powerfull (0,800 – 1,000).

Testing of Hypothesis and Determine of Acceptance Criteria to Refusal of Hypothesis

Ho acceptable if : $t_{arithmetic} \leq t_{tabel}$ (df = n-2)

Ho get the mitten if : $t_{arithmetic} > t_{tabel}$ (df = n-2)

For know hypothesis $t_{arithmetic}$, use formula :

$$t = \frac{rs\sqrt{n-2}}{\sqrt{1-(rs)^2}}$$

$$t = \frac{0,923\sqrt{9}}{\sqrt{1-(0,923)^2}}$$

$$t = \frac{2,769}{\sqrt{0,1481}}$$

$$t = \frac{2,769}{0,385}$$

$$t = 7,19$$

From t table obtainable data that for $n = 11$ data = 0,05 value of t table as big as 1,795. By virtue of those criteria, then obtainable $7,19 > 1,795$ or $t_{arithmatic} > t_{tabel}$ so H_0 get the mitten, then conclusion: "Contained positive relationship which significance between performance audit and public service quality at Jamkesmas program at Dr. Hasan Sadikin Hospital in Bandung.

V. CONCLUSION AND SUGGESTION

5.1. Conclusion

- The aplicatioan of performance audit and Public service quality in health sectoratIntegrated ServiceInstalation of Dr. HasanSadiki Hospital Bandung implementable full well.
- By virtue of hypothesis test contained close and strong positif relationship between performance audit as independent variable and public service quality as dependent variable. From stastitic test result of Rank Pearson correlation obtainable as 0,867 which is interpreted such a powerfull relationship. Positive relationship indicate that influence value quantity performance audit with public service quality as big as 75,10 %, whereas the balance as big as 24,90 % impressionable other factors.From t table obtainable data that t table value as big as 1,795, then obtainable $7,19 > 1,795$ or $t_{arithmatic} > t_{tabel}$ so H_0 get the mitten and H_a acceptable.

5.2. Suggestion

- For Dr. HasanSadikin Hospital Bandung keep on guard and control to process of supplying and purchasing of medical equipment at Integrated Service Instalation of Kemuning Building of Dr. HasanSadikin Hospital Bandung.
- For management ofKemuning Building maintain commitment which have been given to patient especially inpatient.
- For the furthermore researcher, research in order thatamendable using other viewpoint as dependent variable. Research sample expandebl with to take two or more hospital which give to Social Health Insurance (Jamkesmas) as research object.

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