

The Contribution Of Internal Audit Functions To The Enforcement Of Ministerial Regulation No. 112/PMK.03/2022 and Its Implications For The Integrity And Quality Of Government Financial Reporting Governance

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Abstract

This study is oriented toward examining the extent to which internal audit functions contribute to the operationalization of Ministerial Regulation No. 112/PMK.03/2022 and how such contributions shape the quality of governmental financial reporting. Internal auditing constitutes a pivotal mechanism for validating adherence to normative fiscal provisions, reinforcing the architecture of internal control systems, and broadening the spectrum of public-sector fiscal accountability. The research employs a qualitative methodology, integrating document-based inquiry and in-depth interviewing in accordance with Creswell's (2018) methodological framework. Empirical evidence was derived from internal auditors and financial management officials at the regional government level, supplemented by regulatory archives and official financial reporting documents. Analytical procedures were executed through thematic techniques involving systematic data reduction, structured data display, and interpretive conclusion drawing. The findings reveal that internal audit functions exert a substantive influence on the enforcement of Ministerial Regulation No. 112/PMK.03/2022 by enhancing the effectiveness of compliance monitoring and regulatory observance. Furthermore, the proper and optimized execution of internal audit practices yields a constructive impact on the quality of governmental financial reports, particularly in terms of their reliability, relevance, and clarity of fiscal information.

Keywords: Internal Auditing, Ministerial Regulation 112/PMK.03/2022, Quality of Government Financial Reporting, Public Accountability, Principles of Sound Governance.

INTRODUCTION

In the context of increasingly volatile economic developments and fluctuating fiscal dynamics, the existence of robust fiscal regulation constitutes a foundational element for governmental entities in realizing financial governance grounded in integrity and optimal accountability. Within the broader framework of state financial administration, Ministerial Regulation No. 112/PMK.03/2022 functions as a normative instrument that provides both a conceptual foundation and operational direction for integrating governmental tax administration and fiscal data systems. The regulation stipulates essential provisions related to the registration, modification, and utilization of Taxpayer Identification Numbers (NPWP) for individual taxpayers, corporate taxpayers, and governmental institutions. Its overarching objective is to establish an administrative taxation system that is efficient, transparent, and seamlessly interconnected with the accrual-based financial reporting framework applied within the public sector.

The stipulations contained in PMK 112/PMK.03/2022 obligate every governmental entity to adopt financial practices that are more transparent and accountable in accordance with the Government Accounting Standards (SAP). The implementation of this regulation not only affects administrative tax processes but also produces consequential implications for the quality

of governmental financial reports, as accurate fiscal data integration strengthens the precision of recording, presentation, and reporting of financial activities. Accordingly, the execution of this regulation must be undertaken effectively and efficiently to support a holistic enhancement of governmental fiscal accountability.

Ministerial Regulation No. 112/PMK.03/2022 on Taxpayer Identification Numbers for individuals, corporations, and governmental agencies introduces a substantial transformation within the national taxation system. This transformation includes the adoption of the National Identity Number (NIK) as the NPWP for Indonesian resident taxpayers, as well as the implementation of a 16-digit NPWP format for non-resident individuals, corporations, and governmental institutions. These changes are designed to achieve the following aims:

- a. Strengthening taxpayer compliance;
- b. Simplifying taxation administrative procedures; and
- c. Improving efficiency in the management of fiscal resources.

Realizing these objectives requires targeted regulatory implementation supplemented by continuous oversight. Within this context, the internal audit function holds critical relevance. Internal auditing serves as an independent mechanism that ensures the implementation of PMK 112/PMK.03/2022 is aligned with prevailing regulations and that administrative processes for governmental financial and taxation activities conform to principles of transparency and public accountability. Furthermore, internal auditors assume an evaluative role in determining the extent to which the regulation contributes positively to the quality of governmental financial reporting, especially in terms of reliability, comparability, relevance, and comprehensibility of accounting information.

The increasing complexity and evolving nature of fiscal regulations demand internal auditors to function not only as examiners but also as consultative partners capable of offering strategic recommendations to strengthen financial reporting systems. In the context of PMK 112, internal auditors are expected to ensure that all governmental work units comply with administrative requirements, maintain integrated fiscal reporting systems, and align accounting procedures with central government standards. Consequently, the effectiveness of internal auditing exerts a direct influence on the quality of financial statements, particularly with respect to accuracy of recording and precision in the presentation of fiscal data.

Existing scholarly literature (Pratiwi et al., 2024; Dwiwana et al., 2024; Putri & Rahmanti, 2025) demonstrates that internal auditing contributes significantly to the enhancement of internal control systems and public-sector financial reporting quality. Nonetheless, studies specifically addressing the linkage between internal auditing and the implementation of PMK 112/PMK.03/2022 remain scarce, despite the regulation's direct impact on governmental accounting systems through adjustments in NPWP usage and the integration of tax data into accrual-based accounting mechanisms.

To address the multifaceted issues concerning compliance with PMK 112/PMK.03/2022, the present study formulates two central research questions. First, what role does the internal audit function play in supporting the implementation of PMK 112/PMK.03/2022 within governmental institutions? This question reflects the importance of understanding the tangible contributions of internal auditing in ensuring effective execution of fiscal regulations. Second, how does internal audit practice influence the quality of governmental financial reporting through the implementation of the regulation? This inquiry highlights the relationship between internal audit effectiveness and the improvement of public-sector accounting quality.

This study seeks not only to identify and analyze the role of internal audit in assisting governmental entities in implementing fiscal regulations—particularly PMK 112/PMK.03/2022—but also to evaluate the impact of internal audit effectiveness on the quality of information presented in governmental financial reports. Employing a qualitative approach, this research aims to provide a comprehensive understanding of how internal auditing functions simultaneously as a control instrument and a quality assurance mechanism within public financial governance.

The findings are expected to extend beyond descriptive explanation by offering a holistic perspective on the strategic importance of internal auditing in ensuring fiscal compliance, promoting transparency, and reinforcing the integrity of governmental accounting systems. Accordingly, this study aspires to provide empirically grounded insights that may inform policymakers in designing strategies to strengthen internal audit functions in order to improve the quality of governmental financial reporting amid ongoing fiscal reforms and the digitalization of public administration.

RESEARCH METHODS

Research Type and Approach

This study employs a qualitative methodology with a mixed-approach design, integrating documentary analysis and in-depth interviewing. The adoption of this combined approach is intended to capture phenomena that are inherently complex, dynamic, and highly contingent upon organizational context—particularly those related to the role of internal audit in the implementation of Minister of Finance Regulation No. 112/PMK.03/2022 and its implications for the quality of governmental financial reporting.

Creswell (2018) posits that qualitative inquiry seeks to understand the meanings constructed by individuals or groups in relation to a social issue or a specific phenomenon. Accordingly, this approach affords researchers the flexibility to explore the perceptions, experiences, and interpretive frameworks of informants in a profound manner through direct interaction and comprehensive engagement with the institutional environment in which the phenomenon unfolds.

The mixed approach is applied to enhance the analytical rigor and depth of interpretation, as the present research does not rely solely on primary data derived from interviews. Instead, it synthesizes diverse forms of secondary data, including official documents, governmental financial statements, and policy instruments associated with the execution of internal audit functions and the enforcement of PMK 112/PMK.03/2022. The integration of these data sources enables the researcher to formulate a more holistic and triangulated understanding, thereby allowing the findings to depict a comprehensive portrayal of the interrelationship between internal audit practices, regulatory implementation, and the strengthening of governmental financial reporting quality.

Rationale for Using Qualitative Methods

The adoption of a qualitative methodology in this study is grounded in several scholarly considerations. First, a qualitative approach is deemed appropriate for attaining an in-depth comprehension of the phenomenon under investigation. The role of internal audit in the enforcement of PMK 112/PMK.03/2022 constitutes a multifaceted phenomenon, as it intertwines fiscal policy mandates, governmental accounting systems, and internal control

mechanisms. Such intricacy necessitates an analytical lens capable of uncovering the experiential nuances, interpretive understandings, and interactional dynamics encountered by internal auditors as they operationalize the regulatory provisions.

Second, the qualitative approach is employed to capture the subjective meanings and interpretative perspectives of the research participants. The phenomenon examined is inherently social and involves multiple actors, including internal auditors, financial management officials, and implementers of fiscal policy. Each actor possesses distinct viewpoints, interpretive schemes, and cognitive frames concerning policy implementation processes and the challenges associated with preparing governmental financial reports. Consequently, the qualitative method affords the researcher the capacity to reveal these subjective meanings and the relational dynamics among actors in a more holistic and contextually rich manner.

Third, qualitative inquiry enables the researcher to elucidate the linkage between the internal audit function and the quality of governmental financial reporting with greater analytical depth. Owing to its interpretive flexibility, this approach facilitates an exploration of the mechanisms and relational patterns connecting internal audit practices, compliance with the stipulations of PMK 112/PMK.03/2022, and their subsequent influence on the enhancement of governmental financial reporting quality. Moreover, this method allows for the identification of underlying enabling and constraining factors that may remain obscure or undetectable within quantitative data structures.

Research Location and Subjects

This study was conducted within the Regional Inspectorate and the Regional Financial Management Agency (BPKD) of a local government entity that has implemented Minister of Finance Regulation Number 112/PMK.03/2022. The selection of this setting is grounded in the strategic functions of these two institutions in relation to internal auditing, fiscal oversight, and the preparation of governmental financial statements. The Regional Inspectorate serves as the internal oversight apparatus responsible for assessing the effectiveness of control systems and compliance with regulatory provisions, whereas BPKD is the unit charged with financial administration, accounting processes, and the presentation of local government financial reports.

The research participants were identified using a purposive sampling technique, whereby informants are selected based on predetermined criteria aligned with the objectives of the study. This technique is deemed appropriate since the research requires individuals possessing extensive expertise, practical engagement, and technical understanding related to internal auditing practices and the implementation of PMK 112/PMK.03/2022.

The criteria for participant selection encompass the following categories:

1. Internal auditors or officials within the Regional Inspectorate who hold substantive knowledge regarding governmental financial audits, compliance audit procedures, and assessments of internal control effectiveness.
2. Personnel from BPKD who are directly involved in the preparation of financial statements, implementation of PMK 112/PMK.03/2022, and management of governmental financial data.
3. Individuals engaged in the execution of regional fiscal policy or tax administration—either at structural or functional levels—who are able to provide insights into the regulatory impacts and internal oversight processes.

The anticipated number of informants in this study ranges from 8 to 10 participants, comprising internal auditors, financial division heads, accounting staff, and relevant functional

officials who meet the established criteria. This number is considered sufficient to generate rich, in-depth data while adhering to the principle of data saturation commonly required in qualitative inquiry.

Data Collection Techniques

This study employs two principal modalities of data acquisition, namely documentary analysis and in-depth interviewing.

a. Documentary Analysis

The examination of documentary sources is undertaken to scrutinize a variety of written materials that possess direct relevance to the research focus, which include:

- Minister of Finance Regulation Number 112/PMK.03/2022;
- Local Government Financial Statements (LKPD) for fiscal years 2022–2024;
- Internal audit reports and their corresponding Audit Findings Reports (LHP);
- Internal audit guidelines, policy documents, and SPIP-related materials.

This technique is utilized to obtain secondary data pertaining to the implementation of PMK 112 and the quality of local government financial reporting. Documentary analysis further provides an empirical foundation for understanding the administrative and regulatory landscape that influences financial reporting processes.

b. In-Depth Interviews

The interview process is conducted in a semi-structured format with informants selected based on predetermined research criteria. The primary objective is to elicit first-hand data in the form of experiences, interpretations, and perspectives regarding the execution of internal audits, the implementation of PMK 112, and its ramifications for the quality of governmental financial statements.

Interviews are carried out face-to-face, recorded with the informed consent of participants, and subsequently transcribed for analytic purposes. This method enables the researcher to explore dimensions of information not captured in formal documentation, such as implementation constraints, levels of audit effectiveness, and the substantive impact of the regulation on financial reporting practices.

Interview Question Details

The interview protocol is formulated to investigate a series of pivotal issues through the following guiding questions:

1. In what manner can the internal audit function be strategically optimized to facilitate the implementation of Minister of Finance Regulation Number 112/PMK.03/2022 within governmental institutions?
2. What supervisory procedures and policy mechanisms are employed by internal auditors to ensure rigorous adherence to the fiscal provisions stipulated in the regulation?
3. What types of constraints or operational impediments are encountered by internal auditors during the monitoring and oversight processes associated with the enforcement of PMK 112?
4. Through which channels or mechanisms can the execution of internal audits exert an influence on the qualitative attributes of governmental financial statement presentation?
5. To what extent does the implementation of PMK 112 contribute to enhancing the reliability, relevance, and transparency of information disclosed in governmental financial reports?

What strategic recommendations do you deem essential for strengthening the effectiveness of internal audit practices in order to elevate the quality and accountability of public-sector financial reporting?

RESULTS AND DISCUSSION

Analysis of the Contribution of Internal Audit to the Implementation of Minister of Finance Regulation Number 112/PMK.03/2022

Internal audit plays a strategically essential role in safeguarding the continuity and integrity of the implementation of Minister of Finance Regulation Number 112/PMK.03/2022, which mandates the utilization of the National Identification Number (NIK) as the Taxpayer Identification Number (NPWP) and restructures the tax identification mechanism for corporations and governmental entities. Evidence derived from interviews with inspectors at the regional internal audit office and financial administrators within the Regional Financial Management Agency (BPKD) demonstrates that the internal audit function is actively engaged in ensuring that each organizational unit comprehends the substance of the regulation and applies it in a coherent and disciplined manner.

Rather than functioning solely as an administrative oversight instrument, internal auditors also assume a technical advisory position. They provide facilitative support in the alignment and verification of NIK–NPWP data, evaluate the operational soundness of financial information systems, and detect emerging risks associated with tax-compliance lapses at the regional level.

The study further reveals that internal audit significantly strengthens the architecture of internal control through the verification of financial datasets and the institutionalization of digital reporting platforms. Compliance audits are carried out to determine the extent to which internal policies across government units have been aligned with the normative mandates embedded within PMK 112. These findings are consistent with the conclusions of Andina et al. (2023), who underscore internal audit as an indispensable element for sustaining fiscal compliance under new taxation frameworks and for advancing transparency in governmental financial disclosures.

In addition, internal auditors routinely formulate strategic recommendations directed to regional executives, which include refining financial procedures, enhancing transactional documentation practices, and reinforcing data reconciliation processes with the Directorate General of Taxes. Through such multifaceted contributions, the internal audit function emerges as a foundational pillar that ensures the effective execution of PMK 112 while simultaneously promoting transparent, accountable, and well-governed public financial management.

An Evaluation of the Effectiveness of the Internal Audit Function in the Implementation of Minister of Finance Regulation Number 112/PMK.03/2022

The effectiveness of internal auditing in enforcing Minister of Finance Regulation Number 112/PMK.03/2022 is reflected in the auditors' capacity to detect nonconformities, formulate remedial recommendations, and oversee the follow-up actions taken in response to audit findings. Interview results indicate that the internal audit function has exhibited heightened adaptability following the enforcement of PMK 112, principally due to strengthened coordination between the Inspectorate and the Regional Financial Management Agency (BPKD). In this context, internal auditors operate as an early-warning mechanism for potential inaccuracies in tax reporting processes and data reconciliation. Moreover, auditors proactively

deliver technical assistance and training to financial officers to ensure accurate comprehension of the newly enacted fiscal provisions. Such dynamics demonstrate that internal auditing functions not solely as a detection apparatus but also as an educational conduit that reinforces human-resource capacity in public financial management.

These findings correspond with Wulandari and Setiawan (2022), who assert that the effectiveness of internal auditing is strongly shaped by auditors' competence in issuing constructive recommendations and their ability to ensure the execution of corrective measures. In this study, the effectiveness of internal audit practices has improved alongside the implementation of PMK 112 due to increasingly integrated reporting systems and the utilization of technologies that accelerate audit procedures. Nonetheless, interviews also reveal existing constraints, such as the limited number of auditors and the suboptimal use of digital audit tools. These challenges are consistent with the conclusions of Hafsa and Loka (2021), who emphasize that human-resource capacity and the availability of audit infrastructure constitute critical determinants of the quality of public-sector financial oversight.

Despite these impediments, the internal audit function continues to make a substantive contribution to enhancing regional government financial performance, notably through the reinforcement of the Government Internal Control System (SPIP) as mandated by Government Regulation Number 60 of 2008. As the internal audit function becomes increasingly effective, the implementation of PMK 112 is rendered more targeted, efficient, and aligned with the principles of accountability in public financial governance.

An Assessment of the Influence of Internal Audit Practices on the Quality of Government Financial Reporting

The findings of this study demonstrate that the execution of internal audit functions exerts a substantive and measurable influence on the enhancement of government financial reporting quality. Internal auditing operates as an oversight mechanism that safeguards the adherence of every accounting procedure to the Government Accounting Standards (Government Regulation No. 71 of 2010), thereby ensuring that the resulting financial information embodies the core qualitative attributes of relevance, reliability, comparability, and intelligibility. Testimonies from technical officials within the Regional Financial Management Agency (BPKD) indicate that, following the enforcement of PMK 112, the internal audit function has yielded a more orderly, transparent, and systematically documented reporting process. Notably, fiscal data—particularly those relating to tax revenues and inter-unit financial transactions—has become more precise and better integrated, reflecting a strengthened degree of credibility in the financial information produced by local governments.

The improvement in financial reporting quality aligns with the theoretical underpinnings of financial accounting, which emphasize the necessity of relevant and trustworthy information as the foundation for sound public decision-making (Nordawan & Hertianti, 2019; Mahmudi, 2022). Within this framework, internal auditing functions serve as a quality-assurance instrument that validates the consistent application of accounting policies across reporting periods. Sari et al. (2023) assert that effective internal audit practices bolster the reliability of governmental financial statements by reinforcing continuous control and evaluative mechanisms over financial activities. This finding is further supported by Putri and Rahmanti (2024), who reveal that governmental entities equipped with robust internal audit systems are more likely to obtain an Unqualified Opinion (WTP) from the Supreme Audit Agency, attributable to their transparent, relevant, and timely financial disclosures.

The enforcement of PMK 112 additionally compels internal auditors to adopt a more proactive posture in scrutinizing the integrity, security, and accuracy of financial data. The verification process of harmonizing NIK–NPWP information reduces administrative discrepancies and enhances the accuracy of the fiscal data utilized in the preparation of governmental financial reports. These results illustrate that the role of internal auditing transcends mere regulatory compliance; it also contributes meaningfully to the overall strengthening of governmental accounting quality. This observation resonates with Andina et al. (2023), who identify internal audit effectiveness as a principal determinant in the successful implementation of new fiscal policies.

Accordingly, the study concludes that internal auditing plays a pivotal role in supporting the implementation of PMK 112 while concurrently advancing the quality of governmental financial reporting through the reinforcement of accountability, transparency, and fiscal information credibility. Taken together, these findings underscore that the effectiveness of internal audit functions not only fortifies supervisory and compliance mechanisms but also yields direct and positive implications for the improvement of public-sector financial reporting, thereby fostering more ethical, transparent, and well-governed public administration.

CONCLUSION

Based on the findings and discussion concerning the role of internal auditing in the implementation of Minister of Finance Regulation Number 112/PMK.03/2022 and its implications for the quality of government financial reporting, it can be concluded that the internal audit function occupies a highly strategic position in reinforcing the integrity of public financial governance. Internal auditing serves not only as a supervisory mechanism but also as a structural instrument that ensures financial processes are conducted in accordance with the principles of accountability, transparency, and fiscal compliance.

First, internal auditing provides a substantial contribution to the implementation of PMK 112/PMK.03/2022 by ensuring that taxation procedures, NIK–NPWP data reconciliation, and internal financial control mechanisms are executed in alignment with regulatory requirements. Through compliance audits, operational audits, and systemic evaluations, internal auditors are able to identify procedural weaknesses, prevent potential violations, and formulate corrective recommendations. These findings affirm that internal auditing constitutes a fundamental pillar in safeguarding the effectiveness of fiscal policy implementation.

Second, the effectiveness of internal auditing is reflected in the competence of auditors, the precision of audit procedures, the rigor of documentation, and the degree of follow-up on audit findings. This conclusion is consistent with the studies of Wulandari and Setiawan (2022) and Hafsa and Loka (2021), which highlight that internal audit effectiveness is influenced by the quality of human resources, the reliability of accounting information systems, and managerial support in addressing audit issues. Consequently, internal auditing is deemed effective when it possesses the capacity to identify risks, provide an early-warning mechanism, and ensure that regulatory implementation proceeds in an orderly and controlled manner.

Third, the study demonstrates that internal auditing exerts a positive and direct influence on the quality of government financial reporting. Through verification processes, documentary examinations, and assessments of compliance with the Government Accounting Standards

(Government Regulation No. 71 of 2010), internal auditors contribute to enhancing the relevance, reliability, comparability, and comprehensibility of financial reports. These results reinforce the findings of Putri and Rahmanti (2024), who assert that governmental entities with robust internal audit functions exhibit a greater likelihood of receiving an unqualified opinion (WTP) from the Supreme Audit Agency.

Taken as a whole, the execution of internal audit functions in supporting PMK 112/PMK.03/2022 not only increases adherence to fiscal regulations but also strengthens the overall quality of government financial reporting. With an effective internal audit mechanism, public financial management becomes more transparent, accountable, and aligned with the principles of sound governance. Accordingly, the successful implementation of PMK 112 is highly dependent on the strengthening of internal auditing as both a quality-control instrument and a guardian of the integrity of public financial information

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