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# Bibliometric Analysis Of Research Trends About Opinion On Government Financial Statements By Financial Examination Board Of The Republic Of Indonesia

**Em Zaki Umarak[1], Desiana Rachmawati[2] ,Macelina Shally Ardias [3] M. Abdi Azizul Hakim [4]**

[1.2] Study Program Accounting, Faculty of Economics, Terbuka University
[3.4] Master of Management Study Program, Faculty of Economics, Andalas University

**Abstract**

*Research that discusses opinion of the Auditing Body Finance The Republic of Indonesia is widespread done since 2006 and continuing increase until moment This. Mapping about theme This need done For know trend in 20 years final. Objective did it study This is For identify themes necessary research studied more Far so that truly own novelty and benefits for study furthermore. Study This use approach studies literature with approach quantitative through analysis statistics so called descriptive with analysis bibliometrics. At least 996 articles were collected through the next Publish and Perris (PoP) application processed through application VoSViewer For analyzed. Research result prove lower with using the keyword "BPK Audit Opinion" is known that focus on studies This more to agency executor of the audit, namely the Audit Agency Finance. Temporary variables other Still not enough Lots studied and needed study more carry on. Discussion theme around BPK audit opinion reached peak For become center study in 2017 and tends to decline that proves that interest researcher For theme this is also starting decrease . Whereas Still Lots things that can dug about matter This especially those linked with competence examiner/auditor, conditions agency external (auditee or government area), and so on*.

**Keywords : examining body finance , bibliometrics , bibliometrics, BPK audit opinion**



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## INTRODUCTION

According to the 1945 Constitution, the Audit Agency Finance (CPC) assigned For inspect management and responsibility answer state finances by the government central, government regions , other state institutions, Bank Indonesia, BUMN, BUMD, Service Agencies General , and institutional or other responsible body answer on state finances . The BPK inspection includes: three aspect : inspection report finance , audit performance , and inspection with objective specifically (Ningsih & Nadirsyih , 2017, p.49).

Opinion about presentation report finance government center (incl ministries and institutions ) and regions generated from inspection report finance. The BPK audit opinion is statement professional about fairness information financials presented in report finance. The audit opinion is based on two condition: suitability with standard accountancy governance (SAP) and adequacy disclosure, also called as *adequate disclosures* (Andani et al, 2019, p.112). An audit opinion is also an conclusion from review on information report complete finances or has finished checked. Audit opinion has impact significant towards governance finance government, transparency, accountability, and credibility (Masdiantini & Erawati, 2016). The results of the audit give bait come back it's important that you can help government repair practice management finances and ensuring that source Power public used in a way efficient and appropriate with regulations (BPK, 2023).

Various study related BPK audit opinion has been done . Study the has hook BPK audit opinion with *variables* like performance finance Regional Government , functions and roles Unit Government Internal Inspector (SPIP), enforcement eradication corruption until well-being public. As with plan title, work write This intended For analyze research - research previous and mapping trend study related BPK RI audit opinion in range 20 years time final use method Bibliometrics. Method bibliometrics map literature with use approach statistics. As for questions research you want answered in study This is (1) how much amount publication about each BPK's opinion the year in 20 years final ; (2) in a manner approach methodology bibliometrics , how composition study BPK audit opinion; (3) What just subject area of research about BPK opinion . With method study This expected can be a parameter for determine direction study next related BPK audit opinion .

Objective study This is For know how much Far study about BPK audit opinion in Indonesia has been develop . Research result This can used as base For determine field more research carry on about BPK audit opinion ...

## METHOD


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Study This is form study studies literature with use method quantitative known descriptive with term bibliometrics. Analysis bibliometrics based on ideas that researcher must connect work they with work other. This will show that knowledge about subject has develop and develop. Analysis bibliometrics will show development literature in matter amount publication, subject articles, methods research, and productivity author (Tupan et al., 2018, p.141). Things that become characteristic main from A study with approach studies literature is use of secondary data as main data research (Mubarrok & Rahmawati, 2020, p.17). Secondary data For study This is article scientific accessible Indonesian language through Google Scholar. Studies This investigate literature about BPK audit opinion uses method qualitative with statistics descriptive. Study qualitative, which is based on the philosophy of post- positivism, uses condition object natural . Researcher used as tool main ; data analysis was carried out in a way inductive and triangulation. The result more emphasize meaning than generalization. When data is presented in form table or graphs, statistics descriptive used For taking decision .

As has been be delivered previously that study This using secondary data form article scientific acquired Indonesian language from Google Schoolar .

" *as a quantitative method, bibliometric analysis uses evaluative as well as descriptive approaches to represent research trends and characteristics of a set of publications* " Garfield (2009).

Sanusi et al., (2023) explain that "method visualization bibliometrics used For show description structural from the research area certain" (p. 1697). In academia, bibliometric data is part important from the evaluation process production scientific. This help researchers and institutions give information important strategic For increase results study they with community scientific local and international, esp during global pandemic.

For get statistical data in bibliometric tests on research This researcher use application VOSviewer. Although VOSviewer intended For build and visualize network bibliometrics based on author/co-author authors and affiliates, citations/associates quotes, and combinations bibliography, device soft this can also be done used For describe and visualize theme or topic certain (Kirby, 2023). The experts mention that :

" *VOSviewer is software for creating network visualizations of commonly used terms in a particular field. VOSviewer is very useful and widely used in bibliometric analysis.* (Eck & Waltman, 2010, p. 524).


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Besides make visualization network, *VOSviewer* also used in analyze evolution in the field certain based on term commonly used (Huang et al., 2017, p. 2045) .

Study This follow four step in do study theory, as exemplified by Fahiminia et al. (2015), viz determine keywords search, results search, compile statistics on initial data, and data analysis . Following are the details of stages the :

a. Determine keywords search
   Based on background behind research that has been arranged throughout month October 2023, researcher decide that keyword search used in study This is " BPK audit opinion ". On November 10 , 2023, researchers use device *Publish or Perish* ( PoP ) software for gather article in range 2003 to with 2023 indexed in *Google Scholar* .
b. Search result
   Search result early on PoP using the title words " BPK audit opinion " gets 996 articles . Through application PoP This also provides descriptive data about incoming articles _ to in networking and will explained in section discussion .
c. Compiling statistics
   Search result with PoP Then downloaded in RIS/ RefManager format and saved in a special folder with file name " BPK audit opinion 2003 to 2023".
d. Data analysis
   Data analyzed with use device soft VoS Viewer for get linkages between articles , trends study from year to year , and research area/cluster okay that's it Lots done nor Still not enough exposed in various existing research _ There is . This data is what follows analyzed and made as material recommendation For study furthermore .

## RESULTS AND DISCUSSION

Based on results search article with use application PoP , researcher netted 996 articles with the keyword " BPK audit opinion " which was indexed by Google Scholar and published in span of 20 years last (2003 to by 2023). Findings from overall article the summarized in *citation metrics* following This :

**Table 1. *Citation Metrics***

| | |
|---|---|
| Publication years | : 2006-2023 |
| Citation years | : 17 (2006-2023) |


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| | |
|---|---|
| Papers | : 996 |
| Citations | : 6901 |
| Cites/year | : 405.94 |
| Cites/paper | : 6.93 |
| Cites/author | : 4716.90 |
| Papers/author | : 742.52 |
| Authors/paper | : 1.64 |
| h-index | : 40 |
| g-index | : 63 |

Source: Data processing results in the application *Publish or Perish ( PoP )*

Based on table above, it is known that research about BPK 's audit opinion start widespread done since 2006 to until moment This . Total citations from whole article in span 17 years the is 6,901 citations with an average of 405.94 articles cited every the year . Temporary amount citation per article is 6.93. As for impact or contribution from publication scientific by researchers in articles netted is 40 (h-index).

The H-index, popularized by JE Hirsch (H refers to Hirsch), is the numbers show number (h) of articles each cited at least a number h, or point meeting between amount articles and amounts quoted. As example, if somebody has an h- index of 10 and of all documents he wrote, there are 10 documents, each of which has an h- index of 10 and has quoted at least ten times.

Amount citations and H index for every document calculated. However, because article next is in the order of the most quoted , amount he quoted only small, so the h-index is also small. As a result, align the amount quoted on each documents are very important. (Purwoko, 2017)

H- index works as tool For measure contribution and impact publication scientific published by researchers. Researcher can use index This For evaluate results Work they yourself and compare them with other researchers in the same field . By general , the h index is more tall show that researcher the own more Lots publication quality high level recognized by experts in the field the . However, performance they No can be measured


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only with index h, but also with metric like amount publications, citas, and indexes others (LP3M Unimuda Sorong, 2023).

While the g-index on the results networking article through PoP on research This is 63. G-index, proposed by Leo Egghe (2006) and offered after the emergence of the h-index. This index more value amount quotes collected in the article . In calculation index g, sum cited documents can impact on documents other. This Because g index emphasizes the quoted average. In other words, the number at index g is average number sorted to g. Count indexes g and h must be done with count amount articles and amounts he quoted , then sorted from the most . In research by Costas (2018), g and h are mutual complete. " *Current research suggests that these indexes do not substitute for each other but that they are complementary* ".

After do analysis description obtained through application PoP, researcher Then download RIS/ RefManager data from PoP the to in application VoSViewer . Researcher get four clusters or groups presented in table 2 below This.

**Table 2. Research Clustering about BPK Audit Opinion**

| Cluster 1 (10 items) | Cluster 2 (8 items) | Cluster 3 (7 items) | Cluster 4 (7 items) |
|---|---|---|---|
| BPK audit | factors | audit findings | auditors |
| Examination Body Finance | Inspection Result Report (LHP) | audit opinion | examining body finance republic Indonesia |
| BPK | give opinion | effect | Work |
| from the examining body finance | country | local government | BPK |
| City | examiner | opinion | Independence |
| Report Finance Regional Government | examiner finance | influence | Competence |
| BPK audit opinion | inspection | study | Experience |
| Influence audit opinion | about the examining body finance | | |
| studies | | | |
| audit findings | | | |


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Based on table on is known that first cluster associate 10 keywords or variable , second cluster linked 8 variables and clusters 3 and 4 each linked 7 variables. There are some variables that appear several times with use Language or term different However is the same variable However grouped in different clusters such as BPK (cluster 1), Examiner Finance (cluster 2), BPK RI (cluster 4), Audit Agency Finance (cluster 2). Or study (cluster 1) and study (cluster 3); examiner (cluster 2) with auditor (cluster 4) and so on .

For see strength highlight study based on the citation process between article , author check clustering display of the keyword/variable " BPK audit opinion" which is also available served in the menu in VoSViewer. Clustering in table 2 is related One each other is also displayed through visualization network as depicted in figure 2 below This:

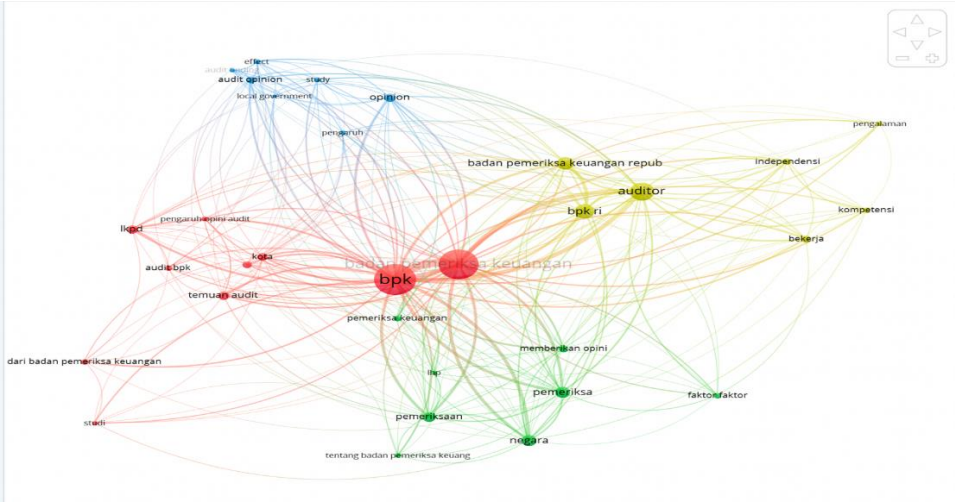



Figure 2. *Network Visualization Cluster* Study about BPK Audit Opinion
( Source : Analysis through application VoSViewer )

Cluster 1 is connected with red lines, cluster 2 with green lines, cluster 3 with blue lines and cluster 4 with crisp yellow. Cluster with connecting lines colored red Where the most variables studied in this cluster are the BPK and the Audit Agency Finance . Temporary other variables such as LKPD, audit findings, influence audit opinion and so on Still not enough popular For researched. Likewise with other clusters where is the focus study at the BPK agency or Audit Agency Finances in cluster 4 are sufficient Lots linked with auditor variable. Temporary other variables such as competence,


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independence, experience, government local, and so on Still Not yet Lots explained by existing research moment This. This matter in line with appearance *density* in Figure 3 below This :

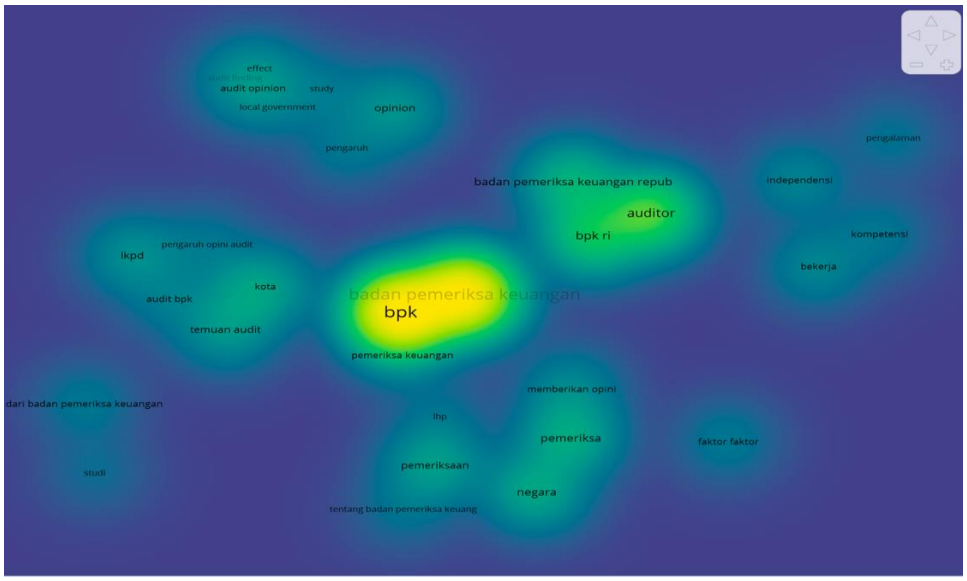
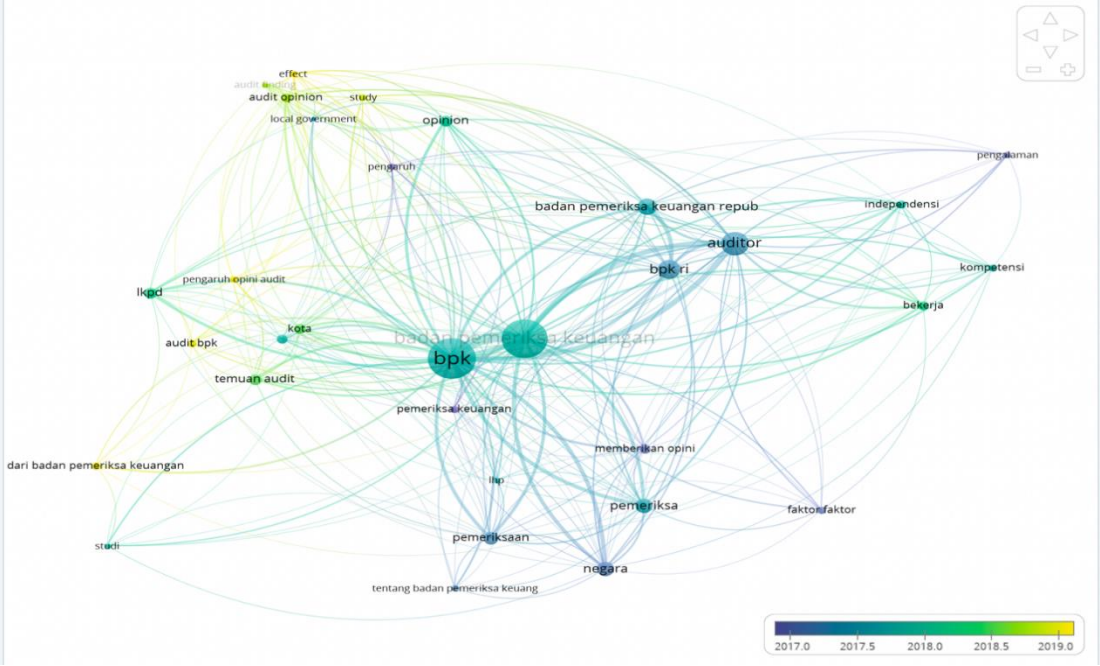



Figure 3. *Density* Study of BPK Audit Opinion
( Source : Analysis through application VoSViewer )

Speak about variable BPK audit opinion in 20 years lastly, apparently most highlights is in the institution executor of the audit, namely the Audit Agency Finance Republic of Indonesia. Alone, Temporary other things still many can studied However No become focus from existing research There is. This matter seen that around those CPC keywords myself, a lot the variables are still dark and needy study more carry on For researched. Based on year , focus research on each cluster can be done seen in figure 4 below This :


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Research Cluster Visualization Network about BPK Audit Opinion Based on Year ( Source : VoSViewer )

From the picture on is known that study about BPK's audit opinion is the most common carried out in 2017 until with 2018. Temporary after 2019 , interest researcher For dig about variable This tend reduce .

## CONCLUSIONS AND RECOMMENDATIONS

Analysis bibliometrics on trends study about BPK audit opinion in 20 years final prove that there is four clusters of 996 articles captured in the unit of analysis. Topic study about BPK audit opinion during This apparently the most linked with variable audit activity, the named audit actor as examiners/auditors, and agencies executor of the audit Alone namely BPK RI. This matter seen from density proximity and deep lines appearance network visualization and description appearance density in analysis bibliometrics. Intention researcher study theme This reach peaked in 2017 to 2018. Based on results analysis is known that study about theme This Still need study more carry on especially related ones with competence examiner / auditor, condition agency external (auditee or government area), and so on .


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