

## The Existence of The Role of The Financial Auditing Agency in Enforcing State Financial Accountability as The Supreme Audit Institution in Indonesia

Mardiana<sup>1</sup>, Syabila Saputri<sup>2</sup>, Purwanto<sup>3</sup>

<sup>1,3</sup>Faculty of Law, Mulawarman University, Samarinda, Indonesia.

<sup>2</sup>Faculty of Economics and Business, Samarinda, Indonesia.

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Corresponding Author:

Author Name\*: Mardiana

Email\*:

[mardianaresearch@gmail.com](mailto:mardianaresearch@gmail.com)



**Abstrak:** *This study reviews the position and role of the Supreme Audit Agency (BPK) in ensuring the enforcement of state financial accountability as the highest audit institution in Indonesia. The main focus of this study lies on the historical, constitutional, and institutional dynamics that have shaped the existence of BPK since the early days of independence until after the amendment of the 1945 Constitution. The purpose of this study is to examine how the legal construction and institutional development of the BPK strengthen the state's external oversight function and ensure transparency and fiscal responsibility. This study uses a normative legal method with a juridical, conceptual, and case study approach, which is processed through analysis of regulations, doctrines, historical archives, and public audit practices. The results of the study show that the long journey of the BPK, starting from the legacy of the Algemene Rekenkamer, institutional transformation during various political periods, to harmonization with international audit standards, has formed a strong foundation for the independence and professionalism of the institution. However, challenges remain, particularly in harmonizing authority with other oversight actors and maintaining the orientation of audits in the strategic realm of state finances. This study confirms that the BPK plays an essential role as the guardian of national fiscal integrity and an important pillar in Indonesia's checks and balances architecture.*

**Keywords :** *Fiscal Oversight, State Financial Law, Supreme Audit Institution*

### INTRODUCTION

The Supreme Audit Agency (BPK) of the Republic of Indonesia has a constitutional function as an external audit institution that ensures accountability in the management of state finances. As a Supreme Audit Institution (SAI), BPK conducts audits of all state financial management and accountability based on the principles of efficiency, effectiveness, and compliance with laws and regulations. The BPK's membership in the International Organization of Supreme Audit Institutions

(INTOSAI) affirms its role as Indonesia's representative in the international audit system, while also strengthening the credibility of public financial data and the external oversight system of the executive branch. In the context of checks and balances, the BPK functions as a counterweight to the powers of the executive, legislative, and judicial branches, with its audit results serving as the basis for public policy-making and the prevention of state financial irregularities.<sup>1</sup>

Furthermore, SAIs around the world are divided into two main models that influence

<sup>1</sup> Stapenhurst, R. (2001). *Features and Functions of Supreme Audit Institutions*.

the institutional structure of auditing. First, the Napoleonic or jurisdictional model is applied in Latin European countries, Greece, Turkey, and most former French, Spanish, and Portuguese colonies.<sup>2</sup> This model grants judicial authority to impose sanctions on officials proven to have committed illegal financial transactions, as well as to carry out ex ante or preventive audit functions before financial transactions are executed. The Forum of Jurisdictional SAIs, established on November 13, 2015, produced the Paris Declaration, which affirms three principles: recognition of jurisdictional competence, strengthening of shared values, and formulation of concrete action programs.<sup>3</sup> Second, the Westminster or Anglo-Saxon model places the audit institution as an independent body reporting to the Public Accounts Committee (PAC). In the Indonesian context, this is implemented by the State Financial Accountability Agency (BAKN) under the DPR.<sup>4</sup> The Westminster model emphasizes the professionalism of auditors in financial audits without judicial authority, but still plays a strategic role in promoting government accountability through reporting audit results to the legislature.

Historically, BPK has its roots in the colonial institution Algemene Rekenkamer van Indië, which was established on December 19, 1808, by Governor-General Herman Willem Daendels under the mandate of King Louis

Loius Napoleon Bonaparte of the Netherlands.<sup>5</sup> Although this institution was dissolved during the British occupation (1811-1814) and reactivated in 1816, the concept of independent state financial auditing became a reference for the drafters of the 1945 Constitution in forming the BPK as Indonesia's SAI.<sup>6</sup> During a session of the Investigating Committee for Preparatory Work for Indonesian Independence (BPUPKI) on July 15, 1945, Soepomo emphasized the importance of an independent institution to audit state financial accountability, which was later reinforced by Hatta's proposal in the formulation of the 1945 Constitution. The founders of the nation, including Soekarno and Hatta, rejected the rigid application of the trias politica doctrine and instead proposed a flexible division of governmental functions through the principles of division of powers and separation of powers. Muhammad Yamin emphasized that the 1945 Constitution did not fully adhere to the concept of trias politica, which separates state power into three main branches, but rather emphasized the division of governmental functions.<sup>7</sup> This gave rise to the idea of audit power as a new branch of power outside the legislative, executive, and judicial branches, which was realized in the formation of the BPK as an institution free from government influence.

Reflecting on the provisions of Article 23 paragraph (5) of the 1945 Constitution, the

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<sup>2</sup> Nagy, S. (2012, January 1). *The Role of Supreme Audit Institutions in Fight Against the Consequences of Financial and Economic Crisis: A Theoretical Approach*. [https://mpra.ub.uni-muenchen.de/40356/?utm\\_source](https://mpra.ub.uni-muenchen.de/40356/?utm_source)

<sup>3</sup> Hasan, A. M. (n.d.). *Global Soft Law Instruments In Public Auditing: The Role Of Intosai And Jurisai In Shaping Supreme Audit Institutions*. *Sayistay Dergisi*, 36(136), 97–124. <https://doi.org/10.52836/sayistay.1601674>

<sup>4</sup> Irawan, A. B. (n.d.). *The Role of The Public Accounts Committee: An Indonesian Case Study*. Retrieved December 9, 2025, from [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2759646](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2759646)

<sup>5</sup> Nasarudin, T. M. (2020). *The Position of the Supreme Audit Agency (BPK) as a State Institution in the Field of State Financial Supervision*. *Justicia Sains: Journal of Law*, 5(1), 78–92. <https://doi.org/10.24967/jcs.v5i1.482>

<sup>6</sup> Juliani, H. (2018). Legal Implications of the Indonesian Audit Board on Management Audit and Financial Liability of the State Against State-Owned Enterprises. *Diponegoro Law Review*, 3(1), 75–83. <https://doi.org/10.14710/dilrev.3.1.2018.75-83>

<sup>7</sup> M.H., A. S., S. H. (2022). *State Financial Law*. Sinar Grafika.

BPK is positioned independently from government intervention in carrying out its function of supervising state finances. However, the limits of the BPK's independence from other high state institutions such as the MPR, DPR, DPA, and MA are not explicitly formulated, thus giving rise to room for interpretation of the meaning of “*equal position*.”<sup>8</sup> Arifin P. Soeria Atmadja argues that the explanation of Article 23 paragraph (5) actually narrows the meaning of the main text because it emphasizes equality only in the relationship between the BPK and the government, without explaining the role of the BPK in relation to other state institutions.<sup>9</sup> Nevertheless, in principle, the BPK is still positioned as an independent institution in conducting audits of all state financial management, even of the highest state institutions. Mohammad Hatta emphasized that the BPK's responsibility is not only administrative, but also moral and constitutional, namely to God Almighty, the Constitution, and truth itself.<sup>10</sup>

In this regard, the debate over the constitutional classification of the BPK cannot be separated from the historical roots of its formation, which since colonial times through the Algemene Rekenkamer has been oriented towards a judicial function in state financial oversight. However, after independence, it developed into an independent audit institution with characteristics that differ from both the Continental European judicial model and the Westminster administrative model.<sup>11</sup> This historical shift has contributed to uncertainty

regarding the position of the BPK, because although it is constitutionally designed as an independent institution outside the executive, legislative, and judicial branches of government, constitutional practice often equates it with the legislative function due to its reporting relationship to the DPR, or even with the executive because its audits are directly related to the implementation of the state budget by the government. This ambiguity is further exacerbated by the introduction of international auditing standards, particularly INTOSAI principles, which focus on professionalism and modern accounting practices, thereby strengthening the technocratic dimension of the BPK but not fully addressing the constitutional aspects and checks and balances function inherent in the original concept of the BPK as formulated by the founders of the state during the BPUPKI period. It is in this context that the need arises to reexamine how the existence and position of the BPK should be understood within the framework of state administration based on the principles of the rule of law and fiscal justice, as well as the extent to which this institution is able to carry out its constitutional mandate effectively. This research is therefore aimed at examining in depth the constitutional position of the BPK as a Supreme Audit Institution, assessing the gap between its historical-constitutional design and its current practical application, and evaluating its impact on the effectiveness of state financial oversight in Indonesia's checks and balances system.

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<sup>8</sup> Article 23 Paragraph (5). (n.d.). *The 1945 Constitution of the Republic of Indonesia*.

<sup>9</sup> Arifin P. Soeria Atmadja - *Keuangan Publik dalam Perspektif Hukum: Teori, Praktik, dan Kritik*. (n.d.). Kementerian Keuangan Republik Indonesia. Retrieved November 27, 2025, from <https://jdih.kemenkeu.go.id/dok/af0bb0bd-e7b8-4bd3-40f6-08db6e8b31bb>

<sup>10</sup> Irawan, A. B. (n.d.). *The Role Of The Public Accounts Committee: An Indonesian Case*

*Study*. Retrieved October 31, 2025, from [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2759646](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2759646)

<sup>11</sup> Nasarudin, T. M. (2020). *The Position of the Supreme Audit Agency (BPK) as a State Institution in the Field of State Financial Supervision*. *Justicia Sains: Journal of Law*, 5(1), 78–92. <https://doi.org/10.24967/jcs.v5i1.482>

## METHODOLOGY

This study applies a normative legal (doctrinal) approach, with a normative legal orientation that legal research is based on an exploration of the norms and principles of law that exist within the legal system.<sup>12</sup> In this context, the study not only examines the positive norms that regulate the position, authority, and constitutional functions of the Supreme Audit Agency (BPK), but also identifies the theoretical foundations that shape it through a study of literature and the thoughts of constitutional law experts. This research is enriched with a historical approach to trace the development of the BPK in the Indonesian constitutional structure since its formation until its repositioning after the amendment of the 1945 Constitution, as well as a statute approach through analysis of the 1945 Constitution, state financial sector laws, and other regulations related to state audit functions. In addition, a comparative approach is also applied to examine the relationship of the BPK within the framework of the Supreme Audit Institution compared to similar institutions in other countries as material for refining the academic perspective. Through a combination of these approaches, this study aims to systematically assess how legal constructs shape the legitimacy and scope of the BPK in overseeing the accountability of state financial management, as well as to examine the position of the BPK in the checks and balances mechanism as an instrument for enforcing transparency and fiscal responsibility in government administration.

## RESULTS AND DISCUSSION

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<sup>12</sup> Marzuki, Prof. Dr. M. (2017). *Penelitian Hukum: Edisi revisi*. Prenada Media.

<sup>13</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *Indonesian Audit Board*. Retrieved

## The Position and Role of the BPK Before the Amendment to the 1945 Constitution as a State Financial Audit Institution in the 1947-1950 Period

Since its inception, the State Audit Agency (BPK) has been regulated in Article 23 paragraph (5) of the 1945 Constitution. Its implementation as an official institution began to be prepared after the issuance of Circular Letter of the Minister of Finance of the Republic of Indonesia Number 003-21-49 on December 10, 1946. This letter marked the first step in the establishment of the BPK with plans to set up a "preparatory office" in Magelang, which began operating on January 1, 1947. The letter also emphasized that the regulations of the Algemene Rekenkamer Hindia Belanda (General Audit Chamber of the Dutch East Indies) would be used as a temporary guideline for the BPK until new regulations were established, with adjustments in accordance with the context of the Indonesian government. In order to accelerate the implementation of state financial audit functions, all ministries and agencies were requested to immediately send letters and financial lists that were previously addressed to the Algemene Rekenkamer to the Ministry of Finance to be forwarded to the BPK preparatory office. This step was reinforced by Government Decree No. 11/Um of 1946, issued on December 28, 1946, which officially established the temporary location of the BPK in Magelang and confirmed that the old provisions regarding the Algemene Rekenkamer would remain in effect until new regulations regarding the structure, authority, and work procedures of the BPK were drafted.<sup>13</sup>

During the period 1947-1950, the position and role of the Supreme Audit Agency (BPK) as a state financial audit institution began to take shape, although institutionally it

was still undergoing development and adjustments. In a number of official documents from that period, this institution was known as the State Audit Board (BPKN), as stated in the Decree of the President of the Republic of Indonesia dated December 28, 1946, which appointed R. Soerasno as Chairman, Aboetari as member, and Djoenaedi as secretary, effective January 1, 1947. The initial structure of the BPKN consisted of only nine people, including six employees appointed directly by R. Soerasno. R. Soerasno himself was an experienced bureaucrat who had had a long career in various government agencies since the Dutch East Indies era until the Japanese occupation, before finally being entrusted to lead the BPKN.<sup>14</sup> Meanwhile, Aboetari was known as the first native accountant during the independence era, playing an important role in state financial supervision, and later co-founded the Indonesian Accountants Association (IAI).<sup>15</sup> This early period marked an important foundation for the BPK in carrying out its constitutional function as an independent institution tasked with examining the management and accountability of state finances, while also strengthening the principle of government accountability after independence.

In this regard, as a high state institution that was initially run by only nine members, the journey of the State Audit Board (BPKN) showed extraordinary dynamics in facing the political and military situation after independence. After moving offices from the

ANIEM Dutch East Indies electricity company building in Magelang to the former Kedu Residency complex and then to various locations in Yogyakarta, the BPKN finally established its headquarters at Jalan Tugu 2, Yogyakarta, with 42 employees, while the branch office in Magelang had 74 employees. However, due to the second Dutch military aggression, the BPKN's activities were temporarily halted and all of its personnel were evacuated.<sup>16</sup> This institution only resumed its activities on June 27, 1949, under the leadership of R. Kasirman, replacing R. Soerasno, who became a member of the Round Table Conference delegation in The Hague. Since then, the Magelang branch office has been officially closed. Meanwhile, the Dutch, through the Civil Administration of the Dutch East Indies (NICA), attempted to maintain their influence by reviving the Algemene Rekenkamer Hindia Belanda in Jakarta under the leadership of A.P.G. Hens. However, due to facility and employee housing constraints, the institution was later moved to Bogor.<sup>17</sup>

### **Transformation of BPKN into the Financial Supervisory Board: The Era of Fiscal Supervision 1950–1959**

The transformation of the State Audit Agency (BPKN) into the Financial Supervisory Board (DPK) marked an important phase in the evolution of Indonesia's fiscal oversight institutions in the early days of the Republic of the United States of Indonesia (RIS). Following the Round Table Conference, which took place

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<sup>14</sup> Main Secretariat of the Supreme Audit Agency of the Republic of Indonesia. (n.d.). *History of the Supreme Audit Agency of the Republic of Indonesia*. Retrieved November 7, 2025, from <https://www.bpk.go.id/menu/sejarah>

<sup>15</sup> Elly Zarni Husin *et al.* (2015). *60 IAI: Indonesian Institute of Accountants 1957-2017: The Glory of Professional Accountants, The Glory of the Nation*.

<sup>16</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *History of the Indonesian Audit Board*.

Retrieved November 7, 2025, from <https://www.bpk.go.id/menu/sejarah>

<sup>17</sup> General Audit Board in the Dutch East Indies. (n.d.). *Report of the General Audit Board in the Dutch East Indies for the year 1947*. Retrieved November 7, 2025, from <https://anri.go.id/download/inventaris-arsip-tekstual-algemene-secretarie-v.d.-nederlandsindische-regering-en-gedeponeerde-archieven-19421950-1641884401>

from August 23 to November 2, 1949, the Netherlands officially handed over sovereignty to the RIS, which then formed a new institutional structure, including the DPK as a high state institution regulated in the RIS Constitution. Based on RIS Presidential Decree No. 18 of 1950, R. Soerasno was appointed as Chairman of the DPK, effective December 31, 1949, with A.P. Van Gogh, former Chairman of *the Algemene Rekenkamer* Hindia Belanda, as Deputy Chairman. The membership of this institution also included professional figures such as Oey Tien Tiong, who had extensive experience in state finance since 1916 through various important positions in the colonial finance department, and J. Hoftijzer as secretary.<sup>18</sup> The combination of Indonesian and Dutch bureaucrats reflected an administrative transition process oriented towards the continuity of the state financial oversight system. On January 1, 1953, Oey Tien Tiong was then appointed as Deputy Chair of the DPK, strengthening the role of this institution in overseeing national fiscal management during the decade of 1950–1959 as the starting point for the formation of a modern state financial accountability system in Indonesia.

On the other hand, the State Audit Agency (BPKN) was retained as an official agency of the Republic of Indonesia, based in Yogyakarta. When the Financial Supervisory Board (DPK) was based in Bogor under the leadership of R. Soerasno, the BPKN in Yogyakarta was led by R. Kasirman.<sup>19</sup> After the formation of the Unitary State of the Republic of Indonesia on August 17, 1950, based on the

1950 Provisional Constitution, negotiations were held between the BPKN in Yogyakarta and the DPK of the Republic of Indonesia in Bogor. The results of these negotiations determined that the two institutions would be merged into one high state institution called the Financial Supervisory Board (DPK) based in Bogor, specifically at Jalan Djuanda No. 50, with the BPKN in Yogyakarta functioning as a representative of the DPK.<sup>20</sup> Based on Presidential Decree No. 40 of 1950, Abdoel Hakim Harahap, who previously served as Deputy Prime Minister of the Republic of Indonesia in Yogyakarta, was appointed as a member of the DPK.<sup>21</sup> This institution then published its first annual audit report entitled *Pemberitaan Dewan Pengawas Keuangan Tahun 1950 (Financial Supervisory Board Report for 1950)*. On September 1, 1953, the position of DPK secretary was transferred from J. Hoftijzer to C. Simon, and in 1956, the DPK participated for the first time in the INTOSAI II Congress in Brussels, Belgium, represented by R. Soerasno and I Gusti Ketut Pudja. Furthermore, based on Article 116 of the 1950 Constitution and the provisions of Articles 69, 70, and 72 of the ICW, as well as Article 40 of the IAR, in 1958 the DPK conducted its first audit of the State Budget Accounts (PAN) for 1950 to 1953 as a form of oversight of the implementation of the State Budget. In its audit results, the DPK stated that the PAN submitted by the Minister of Finance did not meet *technical budgeting* standards because the supporting data and bookkeeping were incomplete. However, for the sake of smooth

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<sup>18</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *Indonesian Audit Board*. Retrieved November 6, 2025, from [https://www.bpk.go.id/menu/struktur\\_organisasi](https://www.bpk.go.id/menu/struktur_organisasi)

<sup>19</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *History of the Indonesian Audit Board*. Retrieved November 7, 2025, from <https://www.bpk.go.id/menu/sejarah>

<sup>20</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *Indonesian Audit Board*. Retrieved

November 6, 2025, from [https://www.bpk.go.id/menu/struktur\\_organisasi](https://www.bpk.go.id/menu/struktur_organisasi)

<sup>21</sup> National Archives of the Republic of Indonesia. (n.d.-b). *Inventory of the State Secretariat of the Prime Minister's Cabinet 1950-1959*. Retrieved November 7, 2025, from <https://anri.go.id/download/inventaris-arsip-tekstual-sekretariat-negara-kabinet-perdana-menteri-ri-19501959-jilid-i-1587011841>

state administration, the DPK still formally approved the PAN so that it could be immediately submitted to the DPR.<sup>22</sup>

During the period 1950-1959, the Financial Supervisory Board (DPK) recorded 482 cases related to the management and accountability of state finances and assets, and 318 other cases related to state-owned enterprises, limited liability companies, foundations, and other entities related to state finances. During the same period, the DPK also conducted 524 field inspections and handled 96 cases of treasury claims and compensation.<sup>23</sup> Since 1950, the DPK's judicial function has been actively carried out through the establishment of two units, namely Desk I and Desk II, which handle first-level treasury claims with the support of the Treasury Claims and Compensation Claims work unit. The implementation of this function was a continuation of the system inherited from *the Algemene Rekenkamer* Hindia Belanda, which initially focused on verification or administrative inspection (*buril*). If the inspection found indications of state losses, the process would continue with treasury claims or compensation claims.<sup>24</sup> However, its implementation faced obstacles because many cases of state losses were not resolved due to the unknown whereabouts of the responsible parties. Faced with this situation, the DPK took strategic steps, including stopping all settlement of cases that occurred before 1950 because the responsible parties could no longer be traced, selecting cases that occurred between 1950 and 1955 only against parties whose addresses were known and whose values were

significant, and accelerating the handling of cases since 1956 so that the process of settling state losses could run more effectively and in a more focused manner.<sup>25</sup>

### **Period of Transformation Towards a Modern Audit Board (1959–1973)**

The period from 1959 to 1973 marked an important phase in the transformation of the Audit Board (BPK) into a modern institution with a strong position and authority in the Indonesian constitutional system. After President Soekarno issued the Decree of July 5, 1959, which reinstated the 1945 Constitution and ushered in the era of Guided Democracy, the name Dewan Pengawas Keuangan (DPK) was changed back to BPK in accordance with the provisions of Article 23 paragraph (5) of the 1945 Constitution. During this period, the BPK was relocated from Bogor to Jakarta and positioned as one of the instruments of the revolution that needed to be strengthened in terms of structure, authority, and effectiveness.<sup>26</sup> At the suggestion of the Supreme Advisory Council (DPA), the government then issued Government Regulation in Lieu of Law Number 7 of 1963, which aimed to form a "new style" BPK, namely an institution that was firm, authoritative, and effective in carrying out its state financial oversight functions. The establishment of this new version of the BPK was also intended to eliminate dependence on the Dutch colonial legal system that was previously used by the old BPK, such as the *Algemene Rekenkamer* during the Dutch East Indies period, so that this institution could

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<sup>22</sup> Sudradjat, A. (1997). *Bepeka Emas: His Service and Struggle*. Secretariat General of Bepeka-Ri.

<sup>23</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *History of the Indonesian Audit Board*. Retrieved November 7, 2025, from <https://www.bpk.go.id/menu/sejarah>

<sup>24</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *Indonesian Audit Board*. Retrieved

November 6, 2025, from [https://www.bpk.go.id/menu/struktur\\_organisasi](https://www.bpk.go.id/menu/struktur_organisasi)

<sup>25</sup> Sudradjat, A. (1997). *Bepeka Emas: His Service and Struggles*. Secretariat General of Bepeka-Ri.

<sup>26</sup> Sudradjat, A. (1997). *Bepeka Emas: Service and Struggle*. Secretariat General of Bepeka-Ri.

function in accordance with the spirit and objectives of the Indonesian revolution.<sup>27</sup>

During the transition phase towards a more modern institutional model for the Supreme Audit Agency, regulatory dynamics were very noticeable. Perppu No. 7 of 1963, which was originally prepared as a reform measure, was never implemented because it was suddenly replaced by Perppu No. 6 of 1964 on the grounds of adjustment to Presidential Decree No. 29 of 1963, which had been issued earlier. The new Perppu was then passed into Law No. 17 of 1965. This series of regulations showed a similar orientation, namely to create a new format for the state audit institution. In the new design, the leadership structure of the BPK was no longer in the form of a council chaired by the highest civil servant, but was placed under the control of a minister who had a position equivalent to that of a coordinating minister.<sup>28</sup> At the same time, President Soekarno positioned himself as the highest authority in state financial auditing and oversight, in line with his concept of revolutionary leadership. This configuration marked a drastic shift. Whereas previously the BPK reported its audit results directly to the DPR, under the new format the institution was placed under the President and was required to be accountable and submit its reports to the Head of State. This hierarchical relationship pattern reflected the political situation of Guided Democracy, in which high state institutions, which were constitutionally equal to the President, were positioned as assistants to the President, a form of relationship that was

considered odd in the constitutional system. Pompe noted that a similar phenomenon had befallen the Supreme Court when its chief justice was positioned as a minister in the Working Cabinet, and this condition was repeated in the Supreme Advisory Council during the New Style Working Cabinet phase. This structure marked the beginning of a long transformation towards an independent and professional BPK format in subsequent periods.<sup>29</sup>

In the early phase of transformation towards a modern state audit institution, particularly from 1960 to 1961, the state audit institution in its new format recorded various significant issues related to state financial management and accountability. During this period, the institution identified more than 60 (sixty) findings regarding the management and responsibility for state finances and assets, accompanied by nearly 70 (seventy) other issues related to state-owned enterprises, limited liability companies, foundations, and various institutions connected to public finances. The intensity of the oversight work was reflected in the implementation of hundreds of field audits and the process of treasury claims and compensation against parties deemed to have caused losses to the state.<sup>30</sup> Entering 1963, the reform process became more systematic through the establishment of a special educational institution for financial auditors, as the basis for developing competent oversight human resources. In addition, dozens of operational inspections revealed various important

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<sup>27</sup> M.H., M. I. A., S. H. ., (2023). *Accountability for State Financial Losses in the Perspective of Administrative, Civil/Business, and Criminal/Corruption Law*. MCL Publisher.

<sup>28</sup> Nasarudin, T. M. (2020). The Position of the Supreme Audit Agency (BPK) as a State Institution in the Field of State Financial Supervision. *Justicia Sains: Journal of Law*, 5(1), 78-92. <https://doi.org/10.24967/jcs.v5i1.482>

<sup>29</sup> Tedjo, I. (n.d.). The Audit Board in the Process of Amending the 1945 Constitution of the Republic of Indonesia. *ADOC.PUB*. <https://adoc.pub/badan-pemeriksa-keuangan-dalam-proses-perubahan-undang-undang.html>

<sup>30</sup> Main Secretariat of the Supreme Audit Agency of the Republic of Indonesia. (n.d.). *Supreme Audit Agency of the Republic of Indonesia*. Retrieved November 6, 2025, from [https://www.bpk.go.id/menu/struktur\\_organisasi](https://www.bpk.go.id/menu/struktur_organisasi)

findings, ranging from the improper use of state revenue in violation of ICW provisions, indications of irregularities in inventory procurement, unclear treasurer positions in various public institutions, procedures for writing off certain amounts of state debt, to administrative weaknesses in the field of civil service. All of these dynamics form the foundation for the establishment of a more disciplined, objective, and transparent state governance-oriented audit culture.

During the transition phase towards the establishment of a modern state audit institution in 1959–1973, attention to state financial oversight grew significantly. Operation Mawas Tunggal became an important milestone, as it promoted financial oversight that was not only administrative in nature, but also comprehensive across institutions. Although each branch of the Indonesian Armed Forces (ABRI) already had internal oversight units, their functions at that time were still limited to routine administrative checks. Reforms then directed the Financial Audit Agency towards a more progressive audit model. Since 1968, this institution has begun to conduct operational audits of a number of central and regional government agencies, educational institutions, and national strategic projects, ranging from ministries, the Attorney General's Office, the State Secretariat, to representative offices of ministries in Semarang, Surabaya, Bogor, and Yogyakarta. Audits were also conducted on educational institutions such as UGM and SMA Negeri VI Yogyakarta, as well as industrial and research projects such as the Yogyakarta Batik Research Center and the Darmaga Bogor Campus Project. This step marked the transformation of the BPK from a routine administrative audit institution to a state audit institution oriented towards effectiveness,

performance, and responsible public governance.

### **Analysis of BPK Development from the Aspects of Facilities, Membership Structure, and Implementation Dynamics**

Since the issuance of Law Number 5 of 1973 and its enactment on July 16, 1973, the state financial audit institution has entered a phase of establishing a strong institutional identity. In this initial phase, all official archives used the term "Bepeka," referring to the mandate of Article 1, which affirmed its position as a high state institution working independently from the executive branch.<sup>31</sup> Until the early 1990s, the use of this term sparked debate because it was considered inconsistent with EYD rules, but the agency insisted that the term was a valid form of institutional identity. In terms of institutional facilities, after years of temporarily operating out of the MPR/DPR Building, construction of a permanent office finally began on March 1, 1976, on Jalan Gatot Subroto. The main building was completed on September 4, 1979, followed by the construction of a second building, which became known as the Archive Building, in January 1982 and inaugurated on January 17, 1985. Institutional development was also evident in the expansion of its organizational structure through the opening of representative offices in various regions, such as the reactivation of the office in Yogyakarta based on BPK Decree Number 20/SK/K/1979, and the establishment of the Medan office on February 7, 1983.<sup>32</sup> During this period, the composition of BPK's membership and human resources grew stronger, as reflected in the number of employees reaching around 1,400 people. All of these developments show the dynamics of an organization that continues to

<sup>31</sup> Hum., Dr. W. R. T., S. H., M. (n.d.). *State Financial Law*. Grasindo.

<sup>32</sup> Main Secretariat of the Indonesian Audit Board. (n.d.). *Indonesian Audit Board*. Retrieved

November 6, 2025, from [https://www.bpk.go.id/menu/struktur\\_organisasi](https://www.bpk.go.id/menu/struktur_organisasi)

grow, both in terms of infrastructure, quality of human resources, and the orientation of its constitutional duties in overseeing the management of state finances.

On the other hand, Personal Rights are a form of recognition of the basic principle that every shareholder has the same standing before the law and the Company.<sup>33</sup> Through the provisions of Article 61 paragraph (1) of the UUPT, every shareholder is given the authority to file a lawsuit in the District Court if they feel aggrieved by actions or decisions of the Company, the Board of Directors, or the Board of Commissioners that are considered unfair or unreasonable. This right serves as a means of protection against arbitrary actions that could harm minority shareholders.<sup>34</sup> However, this lawsuit can only be filed by shareholders who own at least ten percent of the total voting shares, so that the balance between individual interests and corporate stability is maintained. Furthermore, the UUPT also provides guarantees to minority shareholders to maintain their economic value through Valuation Rights. This right allows shareholders to request the Company to buy back their shares at a reasonable price if they disagree with corporate decisions that could potentially harm themselves or the Company itself.<sup>35</sup> As stipulated in Article 62 paragraph (1), this right applies in important situations such as changes to the articles of association, mergers, consolidations, takeovers, separations, or transfers of assets whose value exceeds fifty percent of the Company's total assets.

Therefore, following the enactment of Law No. 5 of 1973, the scope of the BPK's

authority has been significantly reduced. The constitutional obligation, which originally included auditing and imposing treasury charges on treasurers as well as imposing compensation charges on other employees who caused financial losses to the state, was changed to only handling treasury charges against state treasurers. In response to these changes, the BPK sought to revive its judicial dimension by strengthening its institutional and internal procedures. Through BPK Decisions No. 18/SK/K/1974 and No. 12/SK/K/1975, a Treasury Claims Council was established, structured into two first-level councils. The First Level Panel A was tasked with handling cases within the BPK, the Ministry of Finance, government-owned banks, the Ministry of Home Affairs and autonomous regional governments; while the First Level Panel B handled cases involving the highest institutions, high institutions, and other state institutions. Each council was composed of a chairperson and two members, assisted by a registrar and a deputy registrar who held administrative roles, specifically the preparation and duplication of council decisions for distribution to relevant parties. The composition of the secretariat was then confirmed through BPK Chairman Decree No. 248/BP/1974. For first-level decisions, there is an appeal mechanism that is decided in a BPK plenary session as an appeal council. In 1976, this series of internal judicial functions was placed under the coordination of the Chief Inspector of Operational Planning, marking an important phase in the reorganization of institutional facilities, membership structure patterns, and the dynamics of the

<sup>33</sup> Prasetya, A. F. E., Sriwidodo, J., & Sinaulan, R. L. (2024). Legal Analysis of Shareholder Rights in Limited Liability Companies: A Study of Article 72 of the Limited Liability Company Law in the Context of Corporate Restructuring. *Pelita Law Journal*, 5(2), 202–217. <https://doi.org/10.37366/jh.v5i2.5205>

<sup>34</sup> Law No. 40 of 2007. (n.d.). Regulation Database | JDIH BPK. Retrieved November 27,

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<sup>35</sup> Yobel, M. A. (2022). Legal Actions that Minority Shareholders Can Take to Protect Their Rights as Shareholders. *Bonum Commune Business Law Journal*, 1–9. <https://doi.org/10.30996/jhbbs.v5i1.5659>

implementation of the BPK's quasi-judicial functions during that period.<sup>36</sup>

Since the late 1970s, the direction of state financial oversight institutional policy has undergone a significant transformation. Through Bepeka Decree Number 20/SK/K/1979, the State Losses Bureau (BUKN) was established as a unit mandated to coordinate the systematic handling of state financial losses, which began operating effectively in May 1980. The presence of this bureau marked the strengthening of institutional facilities and the expansion of the supervisory organizational structure, particularly in handling treasury claims and settling compensation claims. BUKN's mandate includes collecting and managing a database of state losses from various sources, including BPK audits, reports from ministries/agencies and local governments, as well as state-owned enterprises, and preparing case files for the Treasury Claims Council. In addition to coordinating the compensation collection process at central, regional, and SOE agencies, BUKN also manages the administration of loss settlements as part of the work procedures of state supervisory institutions. In its early stages, this bureau received hundreds of state loss cases from its predecessor, although it did not yet have complete information regarding cases in local governments and regionally-owned enterprises (BUMD). A significant change then occurred in 1993, when this authority was transferred to the State Loss Supervision Inspectorate at the Main Internal and Special Supervision Inspectorate, indicating the dynamics of task implementation and the

ongoing development of membership structure within the BPK to strengthen the effectiveness of state oversight functions.<sup>37</sup>

### **The Impact of Financial Intervention by International Donor Institutions on State Financial Management**

The implementation of State Financial Accountability Audit Standards by the BPK in 1976, accompanied by audit training that consistently involved experts from the United States Government Accountability Office (GAO) since 1978, shows how Indonesian public financial management practices began to be guided by international standards. These efforts were in line with the birth of the Indonesian Accounting Principles (PAI) and Auditing Standards (NPA) by the Indonesian Institute of Accountants (IAI) in 1973, as well as the reactivation of the capital market in 1974, which then began to operate stably in 1976.<sup>38</sup> This entire process cannot be separated from the New Order's economic strategy of opening up to the influence of international donor agencies and attempting to adjust its financial structure to the architecture of global capitalism. Since the beginning of its rule in 1966, the New Order government chose a path opposite to that of the previous regime by removing the leftist political forces that had played a role in the national economic discourse for decades. This political shift, supported by foreign powers, created space for external influences to enter into economic policy-making, including in the reform of the accounting system, supervisory mechanisms, and financial market structuring.

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<sup>36</sup> Nasarudin, T. M. (2020). The Position of the Supreme Audit Agency (BPK) as a State Institution in the Field of State Financial Supervision. *Justicia Sains: Journal of Law*, 5(1), 78–92. <https://doi.org/10.24967/jcs.v5i1.482>

<sup>37</sup> Tedjo, I. (n.d.). The Supreme Audit Institution in the Process of Amending the 1945 Constitution of the Republic of Indonesia.

*ADOC.PUB.* <https://adoc.pub/badan-pemeriksa-keuangan-dalam-proses-perubahan-undang-undan.html>

<sup>38</sup> Rahman, A. (n.d.). *Audit Regulatory Reforms and The Notion of Audit Quality in Indonesian Supreme Audit Institution : A Middle-Range Thinking Approach.*

Furthermore, economic policy in the early days of the New Order was marked by General Suharto's move away from the anti-capitalist and pro-communist orientation of the Soekarno era. The government dissolved the Jakarta-Beijing axis, reopened relations with the UN, IMF, and World Bank, and eased tensions with Malaysia to gain financial support from Western countries and Japan. At the same time, Suharto enlisted the help of economists from the Faculty of Economics at the University of Indonesia, known as the "Berkeley Mafia," to formulate the direction of national economic policy. As loans flowed in from international donor agencies such as the World Bank, ADB, and IMF, demands for reform of the country's financial management also emerged. The aid received was accompanied by conditions for improving the public sector audit system, including modernizing audit practices at the Supreme Audit Agency (BPK, formerly Bepeka), in order to comply with the standards set by donor agencies. This influence was reflected in a number of important events that marked a major shift in audit practices and state financial management in Indonesia.<sup>39</sup>

On the other hand, the influence of international donor agencies on state financial management is reflected in a number of important events that marked the beginning of major changes in accounting and auditing practices in Indonesia. One of the earliest was the requirement for an independent audit of Bapindo in 1969 by the International Development Association (IDA) as a condition for the disbursement of aid, which encouraged greater transparency and strengthened the capacity of the state-owned bank. A similar situation occurred when Pertamina faced a

crisis due to internal irregularities during the oil boom, prompting the government to accept a USD 2.4 billion loan from the IGGI on the condition that the audit be conducted by a foreign accounting firm due to the lack of adequate auditing institutions in the country. The next intervention was evident in the establishment of polytechnics in various regions in 1978, where IDA assistance was directed at strengthening the quality of human resources in technical sectors, including health, agriculture, engineering, and accounting. The peak of international donor influence was seen in the implementation of the Accountancy Development Project (1988–1995), a cross-sector project that strengthened accounting and auditing practices in government and private institutions. Through the Accounting System Development subproject, which received up to USD 15.7 million in funding, Indonesia gained a more modern methodological foundation, leading to the BPK issuing Government Audit Standards on March 30, 1995, which adopted the 1994 GAO audit standards to replace the previous audit norms. These interventions demonstrate how international funding support helped shape the reform of state financial management towards more accountable and professional standards.<sup>40</sup>

### **The Unity of the BPK and the Dynamics of Public Financial Audit Institutions in Indonesia**

In its position as the highest law, the 1945 Constitution of the Republic of Indonesia uses the term "state financial audit" to describe what is now known as public sector auditing. The Constitution explicitly stipulates that the duties and authority of such audits lie with the Supreme Audit Agency (BPK). The drafters of

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<sup>39</sup> Nasarudin, T. M. (2020). The Position of the Supreme Audit Institution (BPK) as a State Institution in the Field of State Financial Supervision. *Justicia Sains: Journal of Law*, 5(1), 78–92. <https://doi.org/10.24967/jcs.v5i1.482>

<sup>40</sup> Irawan, A. B. (N.D.). *The Role Of The Public Accounts Committee: An Indonesian Case Study*. Retrieved October 31, 2025, From [https://Papers.Ssrn.Com/Sol3/Papers.Cfm?Abstract\\_id=2759646](https://Papers.Ssrn.Com/Sol3/Papers.Cfm?Abstract_id=2759646)

the 1945 Constitution amendment considered that the use of the phrase "a" in Article 23 of the previous 1945 Constitution created ambiguity and opened up the possibility of other institutions also performing state financial audit functions.<sup>41</sup> Therefore, the constitutional amendment brought two important updates: first, the expansion of the scope of audit from merely the state's financial responsibilities to its management and accountability; second, the affirmation that this function is held solely by "one" BPK as the only state institution authorized to conduct state financial audits.

Furthermore, Arifin P. Soeria Atmadja assessed that the initial changes in the legal construct of state financial auditing had shifted the orientation of the BPK's functions and at the same time reduced the power of this institution as one of the pillars of state administration. According to him, the incorrect formulation had the potential to trap the BPK in the technical aspects of state financial management, thereby preventing it from reaching the strategic realm of overall responsibility for state financial management. Although he did not directly elaborate on what he meant by technical and strategic aspects, his views can be traced through his inaugural speech as a professor at the Faculty of Law, University of Indonesia, in 1997. In his speech, he emphasized that BEPEKA, as a high state institution, should ideally not be burdened with micro-technical audits that could actually be handled by BPKP and other supervisory agencies.<sup>42</sup> In this context, the state financial audits that are the constitutional duty of the BPK cover 2 (two) main dimensions that are connected to 3 (three) types of audits, namely audits of state financial

management through performance audits, as well as audits of state financial accountability through financial audits and audits with specific objectives. First, financial audits, which examine the financial statements of the central and regional governments. The purpose of these audits is to assess the fairness of the presentation of financial information and whether the statements have been prepared in accordance with generally accepted accounting standards (or a comprehensive basis if not general accounting). The results of financial audits take the form of an audit opinion, which is an assessment of the fairness of the financial statements of the audited entity. Second, performance audits, which target the economy, efficiency, and effectiveness of the implementation of programs/activities financed by the state/regional budget. The focus is not merely on whether the figures have been recorded correctly, but more on "whether public money is used sparingly, whether the program is running effectively in accordance with its objectives, and whether the process is efficient." The results of performance audits are outlined in audit reports (LHP) that contain findings, conclusions, and recommendations for the audited entities so that future management can be improved. Third, audits with specific objectives (often abbreviated as PDTT), which are audits conducted based on specific needs, such as audits of compliance with laws and regulations, audits of internal controls, or investigative audits to detect indications of irregularities, state losses, or criminal acts. The output of PDTT is also an LHP containing conclusions, findings, and recommendations. However, in PDTT, unlike

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<sup>41</sup> Pramono, A. J., & Hendharto, H. (2017b). Transformation Model of the Supreme Audit Agency of the Republic of Indonesia. *Journal of State Financial Management and Accountability*, 91–111. <https://doi.org/10.28986/jtaken.v3i2.105>

<sup>42</sup> Arifin P. Soeria Atmadja - *Public Finance from a Legal Perspective: Theory, Practice, and*

*Criticism*. (n.d.). Ministry of Finance of the Republic of Indonesia. Retrieved November 27, 2025, from <https://jdih.kemenkeu.go.id/dok/af0bb0bd-e7b8-4bd3-40f6-08db6e8b31bb>

financial audits, BPK does not provide an “opinion” on financial statements, but rather specific analyses and conclusions in accordance with the purpose of the audit (e.g., compliance, integrity, efficiency of fund use, potential losses, or legal irregularities). Both areas are equally important in achieving the objectives of the state. Performance audits are macro and strategic in nature because they serve to ensure that all activities financed by state funds are carried out economically, efficiently, and effectively, as emphasized in the Explanation of Law Number 15 of 2004.

Although the 1945 Constitution of the Republic of Indonesia affirms the existence of a single state institution authorized to audit state financial management and accountability, namely the BPK, practice in the field shows that the public sector audit function is not only carried out by the BPK. Various other institutions, whether state, semi-state, or private, also play a role in public financial auditing. One of them is public accountants. Based on Law Number 5 of 2011, public accountants are licensed individuals who can provide assurance services, such as audits, reviews of historical financial reports, and other services related to accounting and management, through public accounting firms. This provision also opens up opportunities for cooperation with foreign public accounting firms or international audit organizations in providing assurance services in Indonesia. In addition, Law Number 16 of 2001 concerning Foundations and its amendments stipulate that public accountants are authorized to audit foundations that receive state assistance, foreign assistance, or donations from other parties in certain amounts, or that have non-waqf assets above a specified value.

The provisions in Article 71 of Law Number 19 of 2003 concerning State-Owned

Enterprises and Article 11 paragraph (2) of Government Regulation Number 20 of 2015 concerning Public Accounting Practices open up opportunities for public accountants to audit the finances of state-owned enterprises. However, these regulations still emphasize that the BPK has the authority to conduct audits in accordance with laws and regulations. In addition, Article 68 of Law Number 40 of 2007 concerning Limited Liability Companies also requires the financial statements of SOEs in the form of limited liability companies to be audited by public accountants. The fact that public accountants are involved in auditing SOEs and regional-owned enterprises (BUMD) shows that the audit work pattern is not solely centered on the BPK. This is in line with the view of Arifin P. Soeria Atmadja, who rejects the concept of the absolute unity of the BPK and emphasizes the need for a strategic audit orientation for the effectiveness of state financial supervision.<sup>43</sup>

Granting audit authority over SOEs to public accountants and the BPK is essentially a compromise on differing views regarding the state of finances within SOEs and the scope of BPK audits. However, this arrangement has the potential to cause problems, as two audit results on the same object can lead to overlap and legal uncertainty. Although Law No. 15 of 2006 stipulates that the BPK has the right to assess and review public accountants' audits of SOEs, there is still no adequate documentation showing that this mandate is being effectively implemented. On the other hand, the issue of OJK's independence also raises complex interpretations. The OJK has very broad regulatory and supervisory authority in the financial system, but its institutional status cannot be fully defined as either a purely public institution or one with

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<sup>43</sup> Law No. 40 of 2007. (n.d.). Regulation Database | JDIH BPK. Retrieved November 27,

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private characteristics. Its source of operational funding is also dualistic, because on the one hand it receives a budget through the state budget, but at the same time it also collects contributions from financial service industry players that are subject to its supervision. The mechanism for filling leadership positions is under the authority of the House of Representatives, and this institution is subject to audit by the Supreme Audit Agency (BPK). In terms of structure, the auditors working at the OJK are more like private sector professionals than civil servants under the supervision of the Ministry of Administrative and Bureaucratic Reform or the National Civil Service Agency (BKN), thus confirming that the OJK's institutional pattern is in a hybrid space that is not uniform with the state bureaucracy in general. This situation demonstrates the complexity of the public sector audit governance architecture, because in addition to overseeing the OJK's financial management, the BPK also conducts several types of audits with different outputs, for example, Financial Audits that produce Audit Reports (LHP) on Financial Statements and opinions on the fairness of the presentation of these reports, Performance Audits, whose outputs are findings on the effectiveness, efficiency, and economy of the OJK's activities, as well as recommendations for institutional and operational improvements; and Special Purpose Audits (PDTT), which provide thematic or investigative reports on specific aspects such as compliance, indications of irregularities, or the handling of specific cases related to financial governance. Thus, the construction of the relationship between the OJK and the BPK highlights the challenge of synchronization between institutions in maintaining accountability, transparency, and effectiveness in the supervision of state finances and the national

financial services sector.

## CONCLUSION

Based on this research, it can be concluded that as the Supreme Audit Institution in Indonesia, the Supreme Audit Agency has undergone a long journey that demonstrates the consistency of its role in maintaining state financial accountability. From the early days of independence to the era of the amended 1945 Constitution, the BPK has developed from a simple institution that adopted the structure of the Algemene Rekenkamer into a constitutionally stronger state supervisory institution. Its institutional transformation through various periods, from the BPKN, the Financial Supervisory Board, to the modern BPK, reflects continuous efforts to ensure that the audit function as a constitutional mandate can be carried out independently, professionally, and responsively to the dynamics of state administration. The development of facilities, membership structure, and expansion of the scope of audits show that the BPK continues to adapt to the increasingly complex needs of state financial management from time to time.

Throughout its history, the strengthening of the BPK's role cannot be separated from its interactions with various actors, both domestic and international. The intervention of donor agencies and the influence of global auditing practices have helped shape the standards, methodologies, and orientation of the audits adopted by the BPK. The modernization of the accounting system, the refinement of auditing norms, and the adoption of international auditing standards demonstrate integration into the global financial governance architecture. However, these dynamics still pose challenges, especially when external influences are not always in line with the characteristics of the national legal system. Amidst these changes, the BPK continues to uphold its constitutional mandate

as the guardian of fiscal integrity and transparency, as well as playing an important role in maintaining the balance of state power within the framework of checks and balances.

Although the constitution affirms that the BPK is the only state institution authorized to audit state financial management and accountability, institutional developments in the public sector indicate new dynamics that must be carefully managed. The involvement of public accountants in auditing state-owned enterprises and the presence of regulators such as the Financial Services Authority (OJK) have created overlapping jurisdictions, which, if not harmonized, could lead to overlapping audits and legal uncertainty. This situation underscores the need to strengthen the design of the public audit system, placing the BPK at the center of audit information integration, without neglecting the contributions of other institutions that play a role in overseeing specific sectors. Thus, the existence of the BPK as a Supreme Audit Institution is not only measured by its formal authority, but also by its ability to manage institutional dynamics, maintain independence, and ensure that all audit processes truly support the realization of transparent, effective, and accountable state financial management.

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