International Journal of Economics, Business and Inovation Research

International Journal of Economics, Business and Innovation Research

About the Journal   Submissions   Current   Archives   About

Search

Vol. 3 No. 02 (2024): International Journal of Economics, Business and Innovation Research (IJEBIR)

Vol. 3 No. 02 (2024): International Journal of Economics, Business and Innovation Research (IJEBIR)

EM Zaki Umarak, Desiana Rachmawati, dkk Hal. 3 (Highlight Kuning)

e ISSN : 2964-0865

International Journal of Economics, Business and Innovation Research
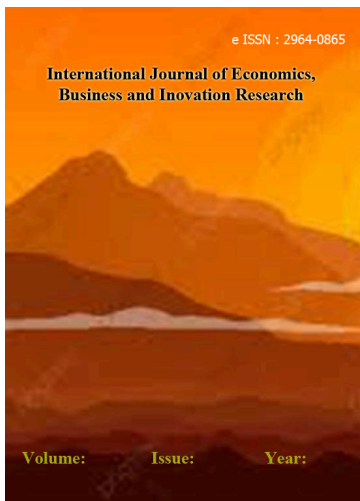
Volume: Issue: Year:

DOI: https://doi.org/10.70799/ijebir.v3i02

Published: 2024-02-06

Articles

Financial Statement Fraud Model

(Case Study on BUMN Companies for the 2021-2022 Period)

- **Iin Ardi Yanti** *Faculty of Economics and Business, University of Bandar Lampung*
- **Riswan Riswan** *Faculty of Economics and Business, University of Bandar Lampung*
- **Aminah Aminah** *Faculty of Economics and Business, University of Bandar Lampung*

1-17

⬇ pdf   📊 Abstract views: 121 times | 📄 PDF downloaded: 76 times | 📅 Published: 2024-02-06 |

DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.706

The Influence of Religiosity, Halal Product Awareness, and Product Trust on Muslim Consumers' Purchase Interest at Waroeng Steak and Shake, Special Region of Yogyakarta.

- **Shelda Fahriza Shatia** *Islamic University of Indonesia*
- **Anas Hidayat** *Islamic University of Indonesia*

18-38

pdf   Abstract views: 14 times | PDF downloaded: 21 times | Published: 2024-02-06

DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.683

Customer Experience, Customer Service Quality, Customer Perceived Value, and Customer Satisfaction As Impact on Cinema XXI Customer Loyalty in Bandung City

- **Rifa'atul Mahmudah** *Department Business Management, Telecommunications and Informatics Study Program, Faculty of Economics and Business Telkom University, Bandung, Indonesia*
- **Dedi Iskamto** *Department Business Management, Telecommunications and Informatics Study Program, Faculty of Economics and Business Telkom University, Bandung, Indonesia*

38-60

pdf   Abstract views: 76 times | PDF downloaded: 55 times | Published: 2024-02-06

DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.619

Strategies to Reduce Earnings Management: The Role of Leverage, Profitability and Company Size

- **Frasiska Risma Yolanda** *Universitas Bandar Lampung*
- **Khairudin Khairudin** *Universitas Bandar Lampung*
- **Aminah Aminah** *Universitas Bandar Lampung*

61-82

pdf   Abstract views: 88 times | PDF downloaded: 45 times | Published: 2024-02-09

DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.715

The Influence of Retail Awareness, Retail Association, Retail Perceived Quality, and Retail Loyalty on Purchase Intentions

- **Hanna Lula Latiefa** *Undergraduate Student of Management, Islamic University of Infonesia.*
- **Drs. Anas Hidayat, MBA., Ph.D** *Lecturer of Management, Islamic University of Indonesia*
- **Binarin Tirto Andika, S.E., M.Sc** *Assistant Lecturer of Management, Islamic University of Indonesia.*

83-101

pdf   Abstract views: 13 times | PDF downloaded: 15 times | Published: 2024-02-09

DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.717

Determinants Of Interest In Using The E-Wallet Application (Case Study on UBL Accounting Students)

- **Rada Ameka** *Faculty of Economics and Business, University of Bandar Lampung*
- **Riswan Riswan** *Faculty of Economics and Business, University of Bandar Lampung*
- **Haninun Haninun** *Faculty of Economics and Business, University of Bandar Lampung*

102-117

Post Delivery And Service Follow Up Process Model In Toyota Auto 2000 Sukun, Malang

- **Anna Triwijayati** *Universitas Ma Chung*
- **Grace Herliana** *Universitas Ma Chung*

118-136

Effectivity Of Prabayar System Implementation At PT PLN (Persero)ULP NATAR

- **Riski Sapitri** *Faculty of Economics and Business, University of Bandar Lampung*
- **Khairudin Khairudin** *Faculty of Economics and Business, University of Bandar Lampung*
- **Aminah Aminah** *Faculty of Economics and Business, University of Bandar Lampung*

137-146

DETERMINANTS OF FINANCIAL TECHNOLOGY USE: QRIS (Quick Response Code Indonesian Standard) PRODUCTS IN GEN Z (Study on Private University Students in Bandar Lampung)

- **Fitri Ahyani** *Universitas Bandar Lampung*
- **Luke Suciyati Amna** *Universitas Bandar Lampung*
- **Khairudin** *Universitas Bandar Lampung*

147-163

Implementation Of Accountability And Transparency In The Financial Management Of Sinar Mulya Village, Banyumas Sub-District

- **Dini Seviyawati** *University of Bandar Lampung*
- **Khairudin Khairudin** *University of Bandar Lampung*
- **Riswan Riswan** *University of Bandar Lampung*

164-174

Ten Years of Islamic Accounting: Bibliometrik Analysis

- **Julia Noermawati Eka Satyarini** *Universitas Muhammadiyah Yogyakarta*
- **Rofiul Wahyudi** *Universitas Ahmad Dahlan*
- **Aqidah Asri Suwarsi** *Universitas Muhammadiyah Yogyakarta*
- **Amelia Manggala Putri** *Universitas Muhammadiyah Yogyakarta*

175-190

Determinants Of Interest In Investing In The Capital Market (Case Study of Accounting Students at Bandar Lampung University)

- **Widya Anzelina** *University of Bandar Lampung*
- **Riswan Riswan** *University of Bandar Lampung*
- **Afrizal Nilwan** *University of Bandar Lampung*

191-207

Capital Expenditure : Role of Own-Source Revenue and Remaining Budget Surplus

- **Frisca Artha Ulina** *Universitas Bandar Lampung*
- **Khairudin Khairudin** *University of Bandar Lampung*
- **Riswan Riswan** *University of Bandar Lampung*

208-226

the determinant of cash holding in property and real estate companies

- **Putu Novitasari** *Fakultas Ekonomi dan Bisnis, Universitas Bandar Lampung*
- **Afrizal Nilwan** *Fakultas Ekonomi dan Bisnis, Universitas Bandar Lampung*
- **Aminah Aminah** *Fakultas Ekonomi dan Bisnis, Universitas Bandar Lampung*

227-241

The The Influence Of Financial Literacy, Socioeconomic Status Of Parents And Lifestyle On Student Financial Behavior

- **Fajar Abriyanto** *Faculty of Economics and Business, University of Bandar Lampung*
- **Tina Miniawati Barusman** *Faculty of Economics and Business, University of Bandar Lampung*

242-260

Social Network Analysis Of White Cooden Oil Producers In Sawa Village, Lilialy District, Buru District

- **Alisa Umamiti** *Agricultural Extension Study Program, Faculty of Agriculture, Pattimura University Ambon.*
- **A. E. Pattiselano** *Agricultural Extension Study Program, Faculty of Agriculture, Pattimura University Ambon.*
- **Paulus M. Puttileihat** *Agricultural Extension Study Program, Faculty of Agriculture, Pattimura University Ambon.*

261-277

⬇ pdf   📊 Abstract views: 9 times | 📄 PDF downloaded: 6 times | 📅 Published: 2024-02-23 |
DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.736

The Impact Of Nutmeg Company Closure On Workers Social, Economic And Environmental Changes (Case Study Of PT.Ollop, Hila Village, Leihitu Sub-District, Central Maluku District)

- **ali abdila Tatisina** *Agribusiness Study Program, Department of Agricultural Social Economics, Faculty of Agriculture, Pattimura University*
- **Jeter Donald Siwalette** *Universitas Pattimura*
- **Noviar F. Wenno** *Universitas Pattimura*

278-293

⬇ pdf   📊 Abstract views: 7 times | 📄 PDF downloaded: 2 times | 📅 Published: 2024-02-23 |
DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.738

Fintech, MSME Digitalization, Financial Literacy and Financial Performance: A Study on MSMEs in Bandar Lampung City

- **laurensia Laurensia** *universitas Bandar Lampung*
- **Luke Suciyati Amna** *University of Bandar Lampung*
- **Aminah Aminah** *University of Bandar Lampung*

294-311

⬇ pdf   📊 Abstract views: 34 times | 📄 PDF downloaded: 10 times | 📅 Published: 2024-02-23 |
DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.737

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

- **Em Zaki Umarak** *Study Program Accounting, Faculty of Economics, Terbuka University*
- **Desiana Rachmawati** *Study Program Accounting, Faculty of Economics, Terbuka University*
- **Macelina Shally Ardias** *Master of Management Study Program, Faculty of Economics, Andalas University*
- **M. Abdi Azizul Hakim** *Master of Management Study Program, Faculty of Economics, Andalas University*

312-322

⬇ pdf   📊 Abstract views: 19 times | 📄 PDF downloaded: 3 times | 📅 Published: 2024-02-25 |
DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.735

Strategies To Improve Financial Performance With A Signaling Theory Perspective

- **Adelia Adelia** *Faculty of Economics and Business, Bandar Lampung University*

- **Khairudin Khairudin** *Faculty of Economics and Business, Bandar Lampung University*
- **Aminah Aminah** *Faculty of Economics and Business, Bandar Lampung University*

323-340

Determinants Of Going Concerned Audit Opinion Acceptance

- **Putri Meilinda** *Faculty of Economics and Business, University of Bandar Lampung*
- **Riswan Riswan** *Faculty of Economics and Business, University of Bandar Lampung*
- **Aminah Aminah** *Faculty of Economics and Business, University of Bandar Lampung*

341-360

Determinants Of Compliance Of Msme Taxpayers In Bandar Lampung

- **Risna Shafa Amelia** *Faculty of Economics and Business, University of Bandar Lampung*
- **Dedi Irawan** *Faculty of Economics and Business, University of Bandar Lampung*
- **Afrizal Nilwan** *Faculty of Economics and Business, University of Bandar Lampung*

361-380

Factors Affecting Customer Satisfaction Of The Ubud Anyer Hotel

- **Zenia Dinka Irawan** *Bandar Lampung Univeristy*
- **Herry Goenawan Soedarsa** *Bandar Lampung University*

381-396

Analysis Management Strategy In Development Batik As Lampung In Batik Elfira Collection Lampung South

- **Rachmad Ryo Ryanda Subing** *Bandar Lampung Univeristy*
- **Ni Putu Widhia Rahayu** *Bandar Lampung University*

397-414

Analysis For Improving The Quality Of Education At SMPN 29 Bandar Lampung

- **Muhammad Sandika Fadly** *Bandar Lampung Univeristy*
- **Muhamad Emil Rachman** *Bandar Lampung University*

415-433

⤓ pdf   📊 Abstract views: 26 times | 📄 PDF downloaded: 17 times | 📅 Published: 2024-02-26 |

🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.745

The Influence Of Perceptions Of Taste And Promotion Through Instagram Social Media On Consumer Purchasing Decisions For Janji Jiwa Coffee Kedaton, Bandar Lampung

- **Herma Waty Simamora** *Management Study Program, Bandar Lampung University*
- **Wenny Permata Sari** *Management Study Program, Bandar Lampung University*

434-454

⤓ pdf   📊 Abstract views: 17 times | 📄 PDF downloaded: 6 times | 📅 Published: 2024-02-27 |
🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.740

The Influence Of Taste And Menu Diversity On Customer Loyalty At Caffe Hitado Bandar Lampung

- **Jonathan Mikhael Siregar** *Faculty of Economics and Business, Bandar Lampung University*
- **Syahril Daud** *Faculty of Economics and Business, Bandar Lampung University*

455-471

⤓ pdf   📊 Abstract views: 6 times | 📄 PDF downloaded: 0 times | 📅 Published: 2024-02-27 |
🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.747

The Analysis Of Strategies To Increase The Competitiveness Of Siswandi Rice Production In Pesawaran Lampung District

- **Bima Andika** *Faculty of Economics and Business, Bandar Lampung University*
- **Muhamad Emil Rachman** *Faculty of Economics and Business, Bandar Lampung University*

472-484

⤓ pdf   📊 Abstract views: 15 times | 📄 PDF downloaded: 2 times | 📅 Published: 2024-02-27 |
🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.750

The The Effectiveness Of The Leader's Operational Management In Managing Logistics And Equipment At The Bandar Lampung City Bpbd Office

- **Randi Prasetyo** *Faculty of Economics and Business, Bandar Lampung University*
- **Vonny Tiara Narundana** *Faculty of Economics and Business, Bandar Lampung University*

485-496

⤓ pdf   📊 Abstract views: 10 times | 📄 PDF downloaded: 6 times | 📅 Published: 2024-02-27 |
🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.748

Analysis Of Raw Material Supply In Smes With Using The Economic Order Quanti Ty(EOQ) Method (Case Study in Dinfood_Bdl Culinary Business)

- **Andini Parastika** *Bandar Lampung Univeristy*
- **Iskandar Ali Alam** *Bandar Lampung University*

497-511

⤓ pdf   📊 Abstract views: 2 times | 📄 PDF downloaded: 0 times | 📅 Published: 2024-02-28 |
🔴 DOI: https://doi.org/10.99075/ijebir/issue/view/37.v1i01.752

The Influence Of The Implementation Of Operational Management Functions On Employee Performance At Sushi Tei Bandar Lampung

- **Clara Hana Salsabila** *Bandar Lampung Univeristy*
- **Iskandar Ali Alam** *Bandar Lampung University*

512-526

The Influence of Halal Business Legality and Product Packaging on Purchasing Decisions at Umkm Chips Partner House Bumn Bandar Lampung

- **Aina Haliza** *Universitas Bandar Lampung*
- **M. Oktaviannur** *University of Bandar Lampung*

527-540

The Relevance Of Deep Strategic Management Improve Quality Education And Power Competition In University Bandar Lampung

- **Linda Wijayanti** *Bandar Lampung Univeristy*
- **Habiburahman Habiburahman** *Bandar Lampung University*

541-551

The The Influence Of Selling Price And Product Brand On Consumer Purchase Interest (Case Study At The Sukabumi Tiger Cell Counter)

- **Muhammad Rico Pratama** *Faculty of Economics and Business, University of Bandar Lampung*
- **Tina Miniawati Barusman** *Faculty of Economics and Business, University of Bandar Lampung*

552-567

The The Influence Of Work Discipline And Organizational Commitment On Employee Performance At PT Nawakara Arta Kencana

Work Discipline, Organizational Commitment, Performance

- **Hendri Dunan** *Management Study Program, Faculty of Economics and Business, Bandar Lampung University*
- **M Fitra Iryanto** *Management Study Program, Faculty of Economics and Business, Bandar Lampung University*

568-586

Indexed by :

International Journal of Economics, Business and Innovation Research

About the Journal   Submissions   Current   Archives   About

Search

Home / Editorial Team

Editorial Team

EDITOR -IN-CHIEF

Dr. Rizal Ula Ananta Fauzi (Universitas PGRI Madiun **, Indonesia)**

Email : rizalmanajemen@gmail.com (ID SCOPUS) (ID WOS) (ORCID) (SCHOLAR)

VICE OF CHIEF EDITOR

Arman Hj. Ahmad (Universiti Kuala Lumpur Business School**, Malaysia)**

email: (ID SCOPUS) (ID WOS) (ORCID) (SCHOLAR)

EDITORIAL BOARD

Prof. Suherman (Universitas Negeri jakarta, **INDONESIA**)

Email : (**ID SCOPUS**) (**ID WOS**) (**ORCID**) (**SCHOLAR**)

Anis Nur Assila Rozmi, PhD. (British Malaysian Institute, **Malaysia**)

Email : anisnurassila@Unikla.edu.my (ID SCOPUS) (ID WOS) (ORCID) (SCHOLAR)

Associate Professor Bobur Sobirov (Tashkent State University Of Economics And Samarkand Branch, **Uzbekistan**)

Email: (**ID SCOPUS**) (**ID WOS**) (**ORCID**) (**SCHOLAR**)

Anas Tajudin, PhD. (Kuala Lumpur Metropolitan Business School, KLMUC, **Malaysia)**

Email: anasumkl@gmail.com (ID SCOPUS) (ID WOS) (ORCID) (SCHOLAR.

Wiranya Sutthikun, PhD, (Accounting Department of Ubon Ratchathani Rajabhat University**,** **THAILAND)**

Email : (ID SCOPUS) (ID WOS) (ORCID) (SCHOLAR)

Alisa Ibrahim, PhD, (Universiti Kuala Lumpur Business School**, Malaysia)**

Email : alisa.zamri@gmail.com ([ID SCOPUS](#)) (ID WOS) (ORCID) (SCHOLAR)

Assistant Professor Akmaljon Odilov (International University of Tourism and Culture Heritage ,
UZBESKISTAN)

Email : : akmaljonodilov91@gmail.com ([ID SCOPUS](#)) (ID WOS) (ORCID) (SCHOLAR)

INFORMATION PACK

FOCUS AND SCOPE

EDITORIAL TEAM

REVIEWER

International Journal of Economics, Business and Innovation Research

About the Journal   Submissions   Current   Archives   About

Search

REVIEWER

Sajid Ali Khan / Green Hills Postgraduate College Rawalakot Poonch Azad Kashmir, **Pakistan** **(ID**

Scopus)

Almighty C. Tabuena / Philippine Normal University, Philippines

Wegayehu Enbeyle / Mizan-Tepi University, Ethiopia

Alaa al-Jobory / University of Anbar/ College of Science/ Physics Department, Iraq

Bobur Sobirov / Samarkand Institute Of Economics And Service, Uzbekistan

Md Mahfujur Rahman / Universiti Utara Malaysia, **Malaysia**

Arman Hj. Ahmad / Universiti Kuala Lumpur Business School, Malaysia

INFORMATION PACK

FOCUS AND SCOPE

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

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

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).

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)

315

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

316

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			

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:
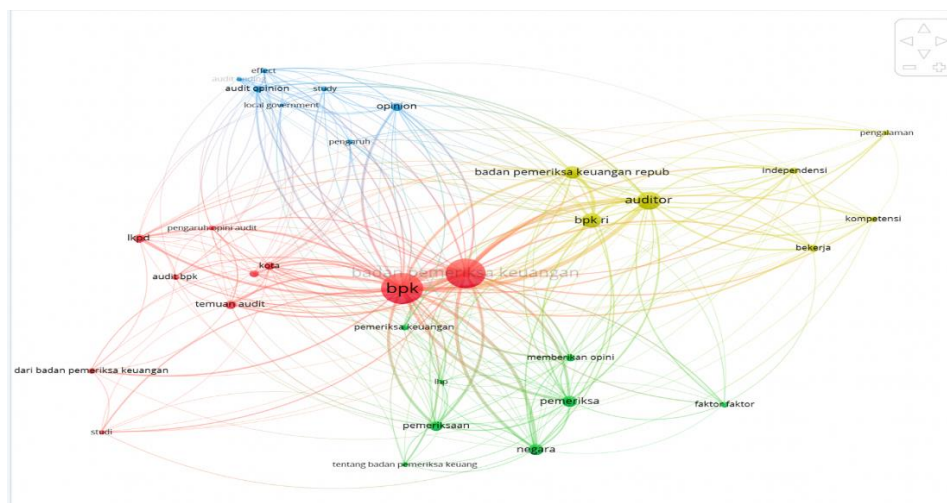

Figure 2. *Network Visualization Cluster* Study about BPK Audit Opinion
(Source : Analysis through application VoSViewer)

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,

318

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 :
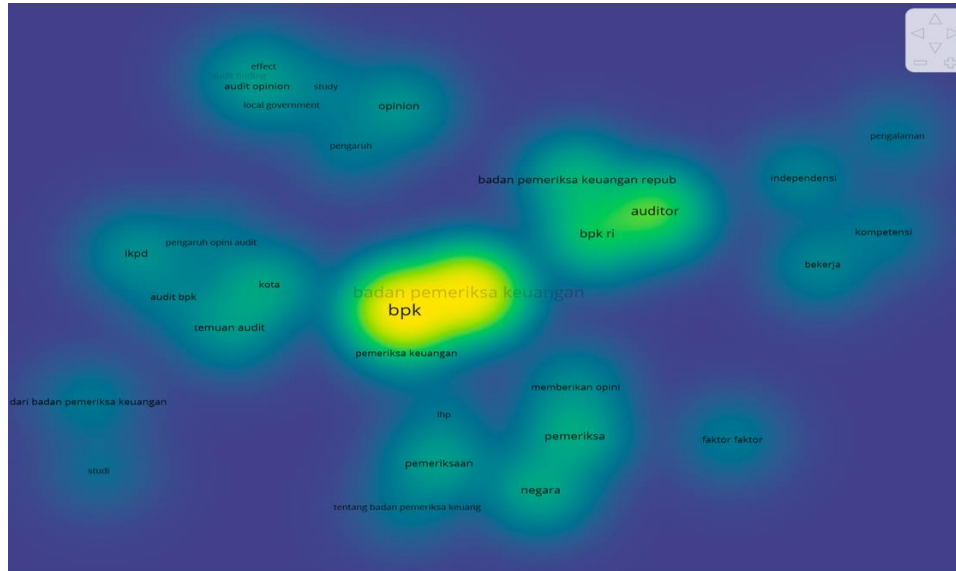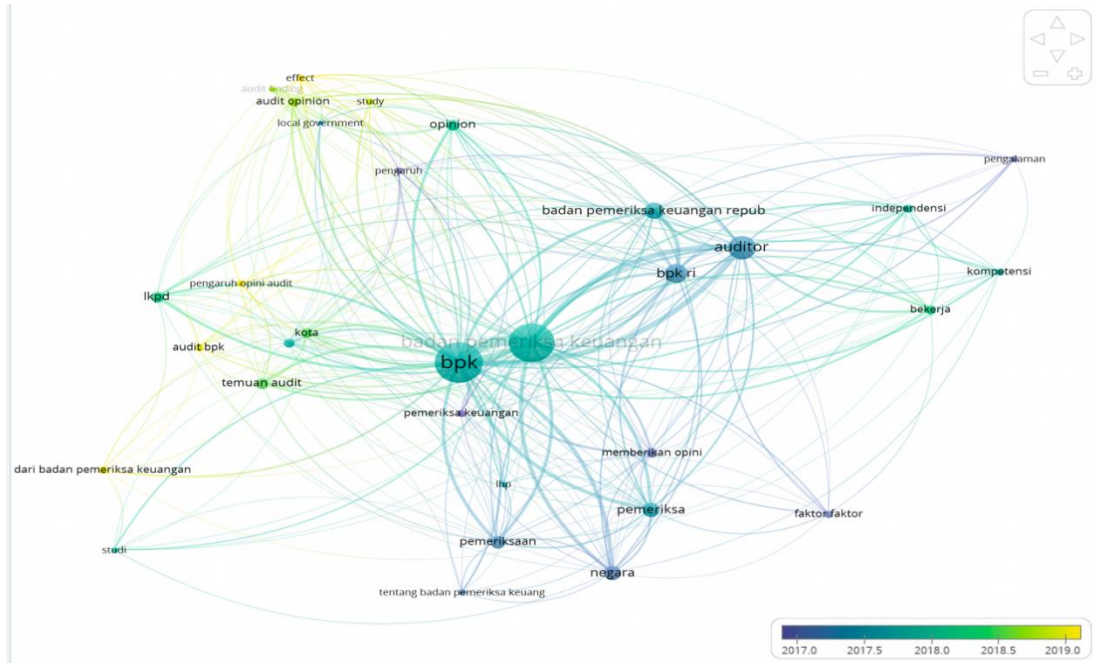

Figure 3. *Density* Study of BPK Audit Opinion
(Source : Analysis through application VoSViewer)

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 :

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 .

320

REFERENCES

Andani, M., Sarwani, S., & Respati, N. W. (2019). Pengaruh karakteristik pemerintah daerah dan opini audit terhadap kinerja pemerintah provinsi di indonesia. *Jurnal Akuntansi,* 9 (2), 111-130.

BPK (2023). BPK makin kuat makin hebat : bunga rampai pemikiran tentang pemeriksaan keuangan negara dan tata kelola keuangan negara. Badan Pemeriksa Keuangan RI. Jakarta.

Costas, R., & Bordons, M. (2008). Is g-index better than h-index? An exploratory study at the individual level. Scientometrics, 77(2), 267–288. https://doi.org/10.1007/s11192-007-1997-0

Egghe, L. (2006). Theory and practise of the g-index. Scientometrics, 69(1), 131–152. https://doi.org/10.1007/s11192-006-0144-7

Fahimnia, B., Sarkis, J., & Davarzani, H. (2015). Green supply chain management: A review and bibliometric analysis. In International Journal of Production Economics (Vol. 162). Elsevier. https://doi.org/10.1016/j.ijpe.2015.01.003

Garfield, E. 2009. "Five decades of Citation Indexing" Keynote Address - International Workshop for Scientometrics (ITSIC), Beijing, China. September 2009. http://garfield.library.upenn.edu/papers/beijingchina2009.html

http://www.purwo.co/2017/08/cara-menghitung-h-index-dan-g-index.html, diakses pada 17 Nov 2023).

https://lp3m.unimudasorong.ac.id/artikel/h-indeks-dan-cara-mudah-meningkatkannya, diakses pada 17 Nov 2023

Huang, Y., Zhu, D., Lv, Q. et al. (2017). Early insights on the Emerging Sources Citation Index (ESCI): an overlay map-based bibliometric study. Scientometrics 111, 2041–2057 (2017). https://doi.org/10.1007/s11192-017-2349-3.

Kirby, A. (2023). Exploratory Bibliometrics: Using VOSviewer as a Preliminary Research Tool. Publications. https://doi.org/10.3390/publications11010010.

Masdiantini, P. R., & Erawati, N. M. (2016). Pengaruh ukuran pemerintah daerah, kemakmuran, intergovernmental revenue, temuan dan opini audit BPK pada kinerja keuangan. E-Jurnal Akuntansi Universitas Udayana, 14(2), 1150-1182.

Mubarrok, U. S., & Rahmawati, Z. (2020). Analisis bibliometrik perkembangan penelitian bank wakaf. Malia: Jurnal Ekonomi Islam, Vol 12 (1), 17-28.

Ningsih, F., & Nadirsyah, N. (2017). Pengaruh Independensi, Skeptisisme Profesional Auditor, Penerapan Standar Audit, dan Etika Audit Terhadap Kualitas Hasil Audit (Studi pada Auditor BPK RI Perwakilan Provinsi Aceh). Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, 2(3), 48-58.

Sanusi, N., Triansyah, F. A., Muhammad, I., & Susanti, S. (2023). Analisis Bibliometrik: Penelitian Communication Skills Pada Pendidikan Tinggi. JIIP - Jurnal Ilmiah Ilmu Pendidikan, 6(3), 1694-1701. https://doi.org/10.54371/jiip.v6i3.1763.

Sugiyono. (2013). Metode Penelitian Bisnis. CV. Alfabeta. Jakarta.

Tupan, Rahayu, R. N., Rachmawati, R., & Rahayu, E. S. R. (2018). Analisis bibliometrik perkembangan penelitian bidang ilmu instrumentasi. BACA: Jurnal Dokumentasi Dan Informasi, 39(2), 135–149.

Van Eck, N.J., Waltman, L. (2010) Software survey: VOSviewer, a computer program for bibliometric mapping. Scientometrics 84, 523–538 (2010). https://doi.org/10.1007/s11192-009-0146-3.

322