

THE EFFECT OF THE IMPLEMENTATION OF PROFESSIONAL ETHICS AND EMOTIONAL INTELLIGENCE ON DECISION MAKING FOR BPK RI AUDITORS OF RIAU ISLANDS PROVINCE

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ABSTRACT

This quantitative research examines how professional ethics and emotional intelligence affect BPK RI Representative of Riau Islands Province auditors' decision-making. Questionnaires provided first data. This research focuses on BPK RI Representative of Riau Islands Province auditors. The study used SPSS model 25 multiple linear regression. Professional ethics implementation, emotional intelligence, and decision making were examined as independent and dependent factors. The study reveals that professional ethics, evaluated by the BPK Code of Ethics' principles of independence, integrity, and professionalism, improve auditor decision-making. Auditor decision-making is affected by emotional intelligence, which includes self-awareness, self-control, motivation, empathy, and social skills.

Keywords: *Implementation of Professional Ethics, Emotional Intelligence, Decision Making*

1. INTRODUCTION

The Supreme Audit Institution (BPK) audits governmental finances and accountability under the 1945 Indonesian Constitution. The 1945 Constitution guarantees BPK as the sole state entity empowered to conduct external audits of state financial management and responsibility. Article 6 Paragraph (1) of Law No. 15 Year 2006 on BPK states that BPK examines financial management and responsibility by the central government, local governments, state institutions, including Bank Indonesia, state-owned enterprises, public service agencies, and others that manage state finances. State/regional financial data users, the House of Representatives (DPR), Regional Representatives Council (DPD), and Regional People's Representatives Council (DPRD), will follow up on the audit results in accordance with their representative institutions' rules.

For public financial audits, the BPK may create a Code of Ethics. According to BPK Regulation No. 4 of 2018 on the BPK Code of Ethics, Article 1 paragraph 12 states that the Code of Ethics is a standard that regulates the BPK's basic values and contains obligations and prohibitions that every BPK member and examiner must follow in performing their duties to maintain the BPK's dignity, honor, image, and credibility. BPK examiners must understand the application of applicable ethics in the performance of their profession. Examiners must comply with the Code of Ethics, which must be demonstrated in their attitudes, speech and actions during their duties.

The highest-ranking BPK official, who chair the Ethics Honour Council (MKKE) in 2023, is accused of procuring 4G base transceiver station (BTS) infrastructure and supporting infrastructure packages 1, 2, 3, 4, and 5 of BAKTI Kominform in 2020–2022/involving stakeholders and business actors (Afrid, 2023). CNN Indonesia also published a list of seven names of BPK auditors involved in bribery cases from 2018 to 2023. The BPK auditor bribery

case is very sad, because his actions undermine the ethics of the auditing profession and reduce public trust.

Law No. 15/2004 on the Audit of State Financial Management and Responsibility and Law No. 15/2006 on the Supreme Audit Institution authorize the BPK to audit state losses. Its position, which is equal to that of the President and outside the legislative, executive and judicial branches, protects the BPK from the influence of third parties. However, the credibility of the BPK is undermined when the implementation of professional ethics is disrupted by the bribery behavior of the BPK auditor. The case is a violation of the implementation of professional ethics of the BPK Auditor, which may reduce the level of public confidence in the implementation of the task of overseeing the accountability and transparency of the country's financial management. The case is also a critical issue regarding the work of the auditor profession in BPK RI because the environment or culture of the organization in which the individual is active or working can affect the ethical behavior of the individual (Sirajudin, 2013). The implementation of the professional ethics realized in the basic values of BPK is a moral critique that is *primus inter pares* and attached to each BPK employee, and becomes the ideal benchmark and ideal in the performance of the task. For the benefit of the State, BPK auditors must follow the basic principles of the BPK Code of Ethics, which consist of independence, integrity and professionalism. It has been found that some BPK auditors have abused the authority of the State Audit Institution in the exercise of their profession, which is not in line with the implementation of the ethical principles of the BPK profession.

In 2023, BPK RI Representative of Riau Islands Province inaugurated 32 civil servant functional examiners (Eko, 2023). Newly appointed examiners must understand the BPK Code of Ethics and be diligent in performing their professional duties. Therefore, as servants of society and the state, examiners must be serious in their work, uphold ethics and morals, and make every effort to help and be an example for the environment wherever they are. Therefore, it is expected that the BPK RI examiners of Riau Islands Province Representative will not be affected by the previous bribery case.

According to research by Goleman (2000) in Sastrodiharjo and Suraji (2021), emotional intelligence is responsible for 80 percent of success. IQ (Intelligence Quotient) is responsible for the remaining 20 percent. Emotional intelligence enables auditors to build positive relationships, manage their own and others' emotions, and cope with stress in a high-pressure work environment (Nanda and Kuntadi, 2024). Goleman (2015) defines emotional intelligence (EQ) as self-awareness, self-regulation, motivation, empathy, and social skills. According to Widagdo (2011), people with high emotional intelligence are more likely to succeed in life because they can acquire productivity-enhancing mental habits.

Behavioral Theory

In Kusuma (2011), Krech and Krutchfield (1983) define behavior as a condition in humans that fosters action and is accompanied by particular sensations in response to experience-formed objects. Understanding one's attitude helps anticipate how one will react to a circumstance. Behavioural personality includes qualities, talents, beliefs, skills, attitudes, and intellect that affect conduct. Thus, behavior reflects a person's adaptability to their surroundings (Maryani and Ludigdo, 2001; Kusuma, 2011).

Attribution Theory

Attribution theory describes how people judge their features depending on behavior intentions (Robbin 2003; Mustika and Hastuti 2016). According to the idea, individuals attempt to evaluate whether their conduct is driven by internal or external forces based on specificity

(singularity), consensus, and consistency. This attribution theory examines how people understand events, reasons, and causes of their action, according to Heider (1958) in Mustika and Hastuti (2016). Individual behavior is impacted by internal and external factors.

Auditor Decision Making

Decision making is a methodical way of understanding the nature of a problem, gathering information and data, carefully identifying existing options, and implementing the actions that are considered most appropriate. It involves a series of steps or activities in which a variety of facts, information, data, theories, and viewpoints are explored in order to reach the most optimal and appropriate conclusions (Muctamar A. et al, 2024).

Every organization has a code of ethics or laws that are a reference in making decisions that are worthy of accountability as ethical decisions. Decision is a decision between options (Nuryanto 2001; Hery 2006). After considering and eliminating options, a choice is made (Morgan and Cerullo quoted by Nuryanto 2001; Hery 2006),

Implementation of Professional Ethics

Ethics provide guidance for a person or community to be able to determine whether the wrong or right action to be taken (Armanda and Ubaidillah, 2014). The code of ethics is a system of moral principles imposed by a group of professions that are jointly established and must be adhered to by each person who performs the duties of the profession (Tatiara and Astuti, 2018). A code of ethics is designed to govern duty performance and boost public confidence in the organization. Professional ethics are set by the organization to govern its members' professional activities for society. Professional accountants must follow a code of ethics. Public accountants have a defined goal, can make the proper judgment, and are responsible to those who utilize their decisions.

According to BPK RI Regulation No. 4 of 2018 on the BPK Code of Ethics, Article 1, Paragraph 12, the Code of Ethics is a standard that is in accordance with the BPK's basic values and contains obligations and prohibitions that every BPK member and auditor must follow in order to maintain the BPK's dignity, honor, image, and credibility. Auditors must uphold the BPK's Code of Ethics' independence, honesty, and professionalism for the state's advantage.

Emotional Intelligence

Goleman (2015) defines emotional intelligence as self-awareness, self-control, motivation, empathy, and social abilities. This research measured emotional intelligence using the five components.

- 1) Self-awareness refers to setting realistic benchmarks for self-esteem and strong self-confidence, as well as knowing what one is feeling when making decisions.
- 2) Self-regulation includes managing one's emotions to improve task performance, being sensitive to one's heart, delaying gratification until objectives are met, and recovering from emotional discomfort.
- 3) Motivation is the harnessing of one's deepest desires to move and direct them toward a goal. Motivation helps one take initiative, be highly effective, and persevere through failure and frustration.
- 4) Empathy is the ability to consider the perspectives of others, build trust with others, and adapt to a variety of people.

- 5) Social skills means interacting smoothly, reading situations and social networks, and managing emotions well when interacting with others. Influencing and leading, negotiating, resolving disputes, collaborating and working in teams are all skills you can use.

Every individual needs emotional intelligence, which is an important skill that is needed in various aspects of life, including the workplace. Individuals with emotional intelligence can work with others, cope with stress and pressure, encourage themselves and others to achieve goals, and make effective decisions. Emotional intelligence is therefore one of the important components that determine a person's success at work and in life.

Previous Research

Previous research, such as Ramadan, AM et al. (2024), found that professional ethics had a positive and significant effect on BPKP auditors' decision making in South Sulawesi, while emotional intelligence had a negative and significant effect. Sastrodiharjo and Suraji (2021) explored how professional ethics and emotional intelligence impact DKI Jakarta auditor decision-making. Results indicated it significantly affected auditor decision-making. Mariyam et al. studied how emotional intelligence and professional ethics impact BPKP North Sumatra decision-making in 2019. The findings demonstrated that professional ethics and emotional intelligence positively and significantly affected decision making concurrently and partly. Apriansyah, Aji's 2019 study analyzes how emotional intelligence and professional ethics impact BPK Representative Office of Lampung Province auditor decision-making. Results demonstrated these two components are strongly associated in decision-making.

Theoretical Framework and Hypothesis Development

The following framework describes how the independent variable affects the dependent variable :

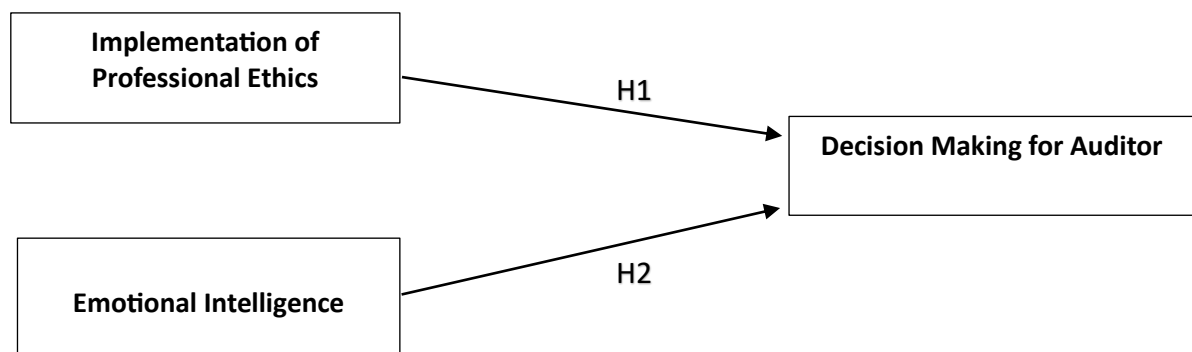


Figure 1. Research Conceptual Framework
Source: Processed research data

Based on these opinions, the hypothesis will be tested in the following way:

H1: Implementing professional ethics has a positive impact on decision making.

H2: Emotional intelligence positively impacts auditor decision-making.

2. RESEARCH METHOD

This research employed primary data acquired directly and correctly from respondents. Auditors from BPK RI Representative of Riau Province participated in this research. For this research, BPK RI Representative of Riau Islands Province auditors were given a personal questionnaire to assess the role of emotional intelligence and professional ethics in auditor

decision making. The Apriansyah, Aji (2019) questionnaire was modified for this research. The study population includes 67 BPK RI Representative of Riau Islands Province auditors. This research has under 100 participants. According to Arikunto (2006), if the subject is fewer than 100, take them all for a population study. Saturated sampling is employed when all population members are sampled (Sugiyono, 2014). Thus, this research sampled 67 BPK Representative Office of Riau Islands Province auditors.

Operational Variable Research

Tabel 1. Operational Variable

Variable	Indicator	Source
Implementation of Professional Ethics (X1)	- Independence - Integrity - Professionalism	Regulation No. 4 of 2018 of the Supreme Audit Agency of Indonesia on the Code of Ethics and Kusuma (2011)
Emotional Intelligence (X2)	- Self Awareness - Self Regulation - Empathy - Motivation - Social Skills	Goleman, D. (2015)
Decision making (Y)	- Guided by auditing standards - Based on facts - Supporting evidence	Agoes (2009)

An ordinal scale with a modified Likert scale was used to measure the variables of emotional intelligence and professional ethics.

Data Analysis Methods

Quality testing of the data obtained. Therefore, in this study, it is necessary to analyze descriptive statistics, validity tests, and reliability tests. In this study, data analysis uses multiple regression analysis to show the relationship or correlation between events. Since there are more than two variables under study, the linear relationship can be represented by multiple linear regression equations and processed using the SPSS version 25 program. The study will perform coefficient of determination (R²) analysis, simultaneous test (F) and single parameter significance test (T).

3. RESULTS AND DISCUSSIONS

Descriptive statistics test

Professional ethics, emotional intelligence, and decision-making. The maximum, minimum, mean, and standard deviation of each variable are descriptive statistics. Table 2 displays the descriptive statistics of the four factors tested:

Table 2. Descriptive Statistics Test Results
 Source: SPSS 25 Data Processing, 2024

Descriptive Statistics					
Variable	N	Min	Max	Mean	Std.Deviation
Implementation of Professional Ethics	67	44	55	51.88	3.836
Emotional Intelligence	67	15	20	17.90	1.892
Decision making	67	23	30	27.93	2.344
Valid N (listwise)	67				

Professional Ethics Application (EP), Emotional Intelligence (EQ), and Decision Making (PK) have standard deviation values below the mean value, indicating that each study sample understands these factors similarly.

Test of validity

This test determines whether the questionnaire is valid for each variable. This test uses the R table from the r product moment table at 0.05 significant level with degrees of freedom (df = N-2). Pearson's correlation test determines validity or invalidity of a question item based on $r \text{ count} > r \text{ table}$ or $p\text{-value (sig)} < 0.05$. Validity test data analysis results:

Tabel 3. Results of validity tests
 Source: SPSS 25 Data Processing, 2024

Questions	(R count)	R Table	Validity
Implementation of Professional Ethics			
EP.1	0,565	0,244	√
EP.2	0,769	0,244	√
EP.3	0,583	0,244	√
EP.4	0,801	0,244	√
EP.5	0,773	0,244	√
EP.6	0,748	0,244	√
EP.7	0,746	0,244	√
EP.8	0,751	0,244	√
EP.9	0,716	0,244	√
EP.10	0,828	0,244	√
EP.11	0,740	0,244	√
Emotional Intelligence			
KE.1	0,805	0,244	√
KE.2	0,920	0,244	√
KE.3	0,888	0,244	√
KE.4	0,881	0,244	√
Decision making			
PK.1	0,885	0,244	√
PK.2	0,840	0,244	√
PK.3	0,826	0,244	√
PK.4	0,877	0,244	√
PK.5	0,836	0,244	√
PK.6	0,665	0,244	√

The Validity Test of the Professional Ethics Application Questionnaire, Emotional Intelligence, and Decision Making of the BPK RI Representative Auditor of Riau Islands Province found all assertions valid.

Reliability Test

The reliability test shows how reliable an instrument is when used to collect data. A more reliable instrument shows more reliable measurement results, or reliability. The more reliable an instrument is, the more it will produce the same results on the same subject repeatedly. One of the most common reliability methods is Cronbach's alpha, which shows how consistently respondents answer the instrument being assessed. A research instrument is considered reliable if its alpha value is greater than 0.60. The results of the variable reliability test are as follows:

Tabel 4. Results of reliability tests
 Source: SPSS 25 Data Processing, 2024

Variable	Alpha Cronbach	limitation	Reliability
Implementation of Professional Ethics	0,812	0,60	√
Emotional Intelligence	0,869	0,60	√
Decision making	0,629	0,60	√

The reliability test findings demonstrate that all variables in this research are valid and may be utilized as data sources with an alpha coefficient value above 0.60. Thus, the indicators or surveys used to measure each variable are clear and dependable.

Coefficient of Determination R²

R² measures independent variables' capacity to explain finite variables, and R squared determines its value.

Tabel 5. Results of Coefficient of Determination R²
 Source: SPSS 25 Data Processing, 2024

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.897 ^a	.805	.799	1.051

a. Predictors: (Constant), Implementation of Professional Ethics, Emotional Intelligence

The table above reveals that for BPK RI auditors representing Riau Islands Province, professional ethics and emotional intelligence effect decision-making by 79.9%. Some factors outside the equation model had a 20.1% influence.

Simultaneous Test (F test)

The F-test determines whether independent factors affect the dependent variable simultaneously or mutually. The following table shows the independent factors' simultaneous influence on the dependent variable:

Tabel 6. F Test Results
 Source: SPSS 25 Data Processing, 2024

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	291.956	2	145.978	132.199	.000 ^b
	Residual	70.671	64	1.104		
	Total	362.627	66			

a. Dependent Variable: Decision making

b. Predictors: (Constant), Implementation of Professional Ethics, Emotional Intelligence

The Anova test on the table above yields a F value of 132.199 with a significance level of 0.000 and a f table value of 3.14 with a significance level of 0.05. $df_2 = 64$ (n samples, k independent variables). H_a is approved and H_0 is refused because to f count > f table being $132.199 > 3.14$ and a significant value of $0.000 < 0.05$. This suggests that emotional intelligence and professional ethics influence the BPK RI auditor representing Riau Islands Province's judgment.

Significance Test of Individual Parameters (T-Test)

The t-statistical test demonstrates how much the independent or single variable affects the dependent variable by comparing the t-count and t-table at 0.05. T-table = 1.998 with two-tailed test significance threshold of $0.05/2 = 0.025$ and $df = 64$. Here are the t-test findings:

Tabel 7. Results of the T-test
Source: SPSS 25 Data Processing, 2024

Model	Coefficients ^a		Beta	t	Sig.	
	Unstandardized Coefficients	Std. Error				
1 (Constant)	-.595	1.773		-.335	.738	
Implementation of Professional Ethics	.422	.041	.690	10.205	.000	significant
Emotional Intelligence	.370	.084	.299	4.420	.000	significant

a. Dependent Variable: Decision-making

The partial test results are shown in Table 7 below:

- 1) The application of professional ethics variable has a t-value greater than the t-table, 10.205 greater than 1.998, and a significance value of 0.000 less than 0.05, which indicates that the application of professional ethics has a positive and significant effect on auditors' decision making.
- 2) The variable of emotional intelligence has a t-value greater than the t-table, namely 4.420 greater than 1.998, and a significance value of 0.000 less than 0.05.

Multiple Linear Regression Analysis

The multiple regression equation can be described as follows: $PK = b_0 + b_1EP + b_2KE + e$; PK = decision making; b_0 = constant; b_1 = regression coefficient of the professional ethics application variable; b_2 = regression coefficient of the emotional intelligence variable; EP = professional ethics application; KE = emotional intelligence; and e = error term.

$$PK = -0.595 + 0.422EP + 0.370KE + e$$

From the multiple linear regression equation above, the interpretation can be

- 1) Decision making is -0.595 if all professional ethics factors are constant.
- 2) Applications of professional ethics improve decision-making with a coefficient of 0.422. This indicates that increasing this variable by one unit enhances decision making by 0.422, and vice versa.
- 3) Emotional Intelligence improves decision-making with a coefficient of 0.370. Thus, one unit of emotional intelligence boosts decision making by 0.370.

Tabel 8. Discussion of Hypothesis Results

Hypothesis	Results
Implementing professional ethics has a positive effect on auditors decision making (H1)	Accepted
Emotional intelligence has a Positive Impact on auditors Decision Making (H2)	Accepted

The first hypothesis showed that professional ethics positively and significantly affects BPK RI auditors' decision making in Riau Islands Province, with H_0 accepted and H_a rejected. Sastrodiharjo and Suraji (2021) and Apriansyah, Aji (2019) found that professional ethics and emotional intelligence improve decision-making. Given these observations, the following hypothesis is adopted.

H1: The implementation of professional ethics has a positive and significant impact on decision making for the auditor.

Based on the second hypothesis, emotional intelligence has a significant effect on decision making, H_0 was accepted and H_a was rejected, indicating that emotional intelligence positively and significantly affects the BPK RI Representative Auditor of Riau Islands Province's decision-making process. Previous study by Sastrodiharjo and Suraji (2021) and Apriansyah, Aji (2019) suggests that professional ethics and emotional intelligence improve decision-making. Based on these investigations, the following theory is acceptable.

H2: Emotional intelligence has a positive and significant effect on auditor decision making.

4. CONCLUSION AND SUGGESTIONS

This research found: This research reveals that professional ethics and emotional intelligence effect BPK RI auditors' decision-making in Riau Islands Province. This research has limitations, including only auditors from BPK-RI Representative Office of Riau Islands Province and only professional ethics and emotional intelligence as independent variables.

After reviewing the study, discussion, limits, and findings, the author makes suggestions for relevant parties: 1) Research should include more auditor, variables, and samples. 2) Students, scholars, auditors, and other researchers interested in profiling auditors who respect professional ethics in decision making might find this study valuable. 3) This research should urge BPK RI Representative of Riau Islands Province auditors to train and focus on emotional intelligence in decision making.

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