Disclosure of Local Government Financial Statements in South Sulawesi

1st Syamsuri Rahim*
Departement of Accounting, Faculty of Economic and Business, Universitas Muslim Indonesia
Makassar, Indonesia
syamsurirahim@umi.ac.id
http://orcid.org/0000-0003-4226-6520

2nd Hamzah Ahmad
Departement of Accounting, Faculty of Economic and Business, Universitas Muslim Indonesia
Makassar, Indonesia
hamzah.achmad@umi.ac.id

3rd Muslim Muslim
Departement of Accounting, Faculty of Economic and Business, Universitas Muslim Indonesia
Makassar, Indonesia
muslim.ak@umi.ac.id
http://orcid.org/0000-0002-8942-965X

4th Andi Nursadirah
Departement of Accounting, Faculty of Economic and Business, Universitas Muslim Indonesia
Makassar, Indonesia
andinursadirah@yahoo.com

Abstract— This study aims to explain the disclosure of local government financial reports in South Sulawesi (district/city). Testing the level of disclosure of local government financial statements using variables of local wealth, level of dependency, total assets, population, number of work unit, and number of audit findings. The population and sample of research are district and city governments in South Sulawesi. The data uses pooled data from 2015-2017 and analyzed by multiple regression. The results showed that the level of disclosure of local government financial statements is influenced by the level of local wealth, the level of local dependence, the number of residents, the number of SKPD, and the number of audit findings. While total regional assets don't have significant effect on the level of disclosure of regional financial statements. The research findings provide an illustration that the level of regional dependence and the number of audit findings significantly drives the level of disclosure of local government financial statements in South Sulawesi.

Keywords—disclosure, local government, financial statements, audit, assets

I. Introduction

This research issues related to financial statement disclosure issues of local government in the province of South Sulawesi. Research related disclosure of financial statements of local government has not done much compared to the disclosure of financial statements of the company, this was due to lack of government information accessible to the public and the difficulty of developing the underlying motive disclosure [1]. The concept of policy guidelines governance explained that transparency contains elements of disclosure and the provision of adequate information and easily accessible to stakeholders. Disclosure and provision of information becomes an important element in the financial statements of local government that the accountability and transparency of public finances can be realized [2]. Accountability of government performance is one part of a strategic policy issues in Indonesia due to improved government performance accountability will impact the creation of good governance [3].

This research was done because of the urgency of the demands related to the creation of good governance the

expectations of the people of Indonesia in order to create a clean government of corruption, collusion and nepotism [4]. The public expects their financial statements accountable equipped with adequate disclosure as a form of government accountability mechanisms to communities [5].

The importance of revealing all the information in the report presented by the local government is aiming to avoid misunderstandings in reading the report. Therefore, disclosure of the financial statements presented by the government should not only meets the demands of existing rules, but must meet the elements of the disclosure that will enable users of financial statements to understand [2]. However, several previous studies relating to the disclosure of financial statements in Indonesian local government shows the results have not been up, the disclosure of which occurred an average of 30.85% [6] 35,45% [7], and 40% [8]. 51,56% [9] 64% [2]. The result of the disclosure of Local Government Finance Report (LKPD) which is still fairly low, making the researchers want to analyse more about the factors that affect the level of disclosure required on LKPD. LKPD disclosure of which is still relatively low, affecting both the audit opinion given by the CPC, so this illustrates that local governments are still not fully compliant with Government Accounting Standards.

Referring to the theory agency problems developed by [10], [2] explains that agency problems also in the context of government organizations, it is because people are principles mandating the government as an agent to perform the task of government to improve people's welfare. In another context, politicians can also be called principles because it replaces the role of the people, but can also be seen as an agent for running errands supervision given by the people. The implication of this theory, principles both the people directly to the agent needs to monitor both the government and the politicians. Politicians as principles also need information to evaluate the course of the government. [11], also stated that there is a principal-agent relationship between the central government and regional governments. The central government is the principal and local governments act as agents. This is because, as a unitary state, local governments are responsible to the people as voters and also to the central government.. According to [11], Causing an agency relationship information

asymmetry raises some such opportunistic behaviour, moral hazard, and adverse selection.

In the context of the theory signalling, the government is trying to give a good signal to the people [12], [2]. The goal is that the people can continue to support the current government so that the government can run well. The financial statements can be used as a means to provide a signal to the people. Performance needs to be informed of good governance to the people either as a form or as a form of promotion for political purposes

II. DEVELOPMENT HYPOTHESIS

Regional wealth is a signal to the head region. Wealth owned by local governments is a reflection of regional prosperity. Regions that are able to optimize taxes and retribution will have an impact on increasing the level of regional independence so that it will encourage the government to disclose its financial statements. Head of the region will benefit by increasing their chances for reflection and reduce interest costs. Research [13] and [14], [15], [16] and [2] found that the wealth area positively and significantly associated with the level of disclosure of financial statements of the district / city. Both studies have the same conclusion: the greater the regional wealth, the greater the level of disclosure made by the local government.

H1 = The level of regional wealth positive effect on the level of disclosure

Levels are described as reliance on federal funds. Reliance on federal funds shows how the number of transfers from the central government to local governments to finance its operations [17], [18]. The dependence of a large area of the central government the possibility of making the central government made the limitations in the use of funds and asking for more disclosure to monitor the use of these funds. The local government in the use of these funds must comply with regulations set by the central government. Research result [15] found that the level of dependency of the municipality associated positive and significant impact on the level of disclosure of financial statements of the municipality. The greater the level of dependency, the greater the level of disclosure made by the local government.

H2 = The level of regional dependency positive effect on the level of disclosure

Assets are the amount of resources an entity has to carry out operational activities of the entity [15]. Total assets of large and complex will require a good asset management so that greater disclosure is required related to maintenance and asset management. Owned assets may also be used for the preparation of the financial statements of the entity. However, a large amount of assets is often an obstacle in the financial reports for the government in Indonesia because not all of the assets owned by the government are well documented. So the greater the amount of assets increasingly difficult in the disclosure of financial statements. [13], [9], [6], and [16], [2] which states no significant relationship between total assets on the level of local financial statement disclosure.

H3 = Total assets negatively affect the level of disclosure

According to [19], the population into consideration in view the level of public service needs in an area. Law No. 33 Years 2004, explained that the population is a major component in the determination of the funding needs of the area to carry out the basic public services. Growing number of people making the complexity of local government in providing services is increasing. To explain the complexity of the service from all aspects and problems encountered, local governments will be explained more [7], [20] and [7], [1] and [21] concluded that the number of positive effect on the level of local government financial statement disclosure. With a population that is getting bigger, the demands for more and more government services and varied. The diversity of service demand prompted the government to explain better to improve the disclosure of financial statements.

H4 = Population positive effect on the level of disclosure

In the context of the government in Indonesia functional differentiation is the work units (SKPD). SKPD is a means of sharing ideas and innovation information. The more functional differentiation in local government, it will be a lot of ideas, information, and innovation that are available in terms of disclosure [22], [9]. According to [20], the number of SKPD describes the amount of affair a government priority areas in developing regions so that more and more business is a priority of local government, the more complex the government. PSAP 04 requires disclosure of the achievements of local government performance based programs and activities.

H5 = Number SKPD positive effect on the level of disclosure

The findings of the audit is a violation of applicable provisions regarding internal controls and compliance with statutory regulations were found by the auditors at the time of inspection. In other words, the findings of the audit is a condition that is not in accordance with the applicable criteria. At the end of each inspection, the auditor will provide recommendations for improvements to the audit findings. Findings and recommendations will be communicated to the object of examination as to improvement and correction [21]. Research result [21] found that the number of BPK audit findings correlated positively and significantly related to the level of disclosure of financial statements of the district / city. With the existence of these findings, the BPK will ask to make corrections and improve disclosure. Thus, the greater the number of findings, the greater the number of additional disclosures will be required by the CPC in the financial statements.

H6 = Number of audit findings positive effect on the level of disclosure

III. METHOD

This research was conducted at the office of the Supreme Audit Agency (BPK) Representative of South Sulawesi province. The sample selection using purposive sampling technique, the sampling is done based on criteria created by the researchers (have now, 2010). This study uses the financial statements of the District / Town in South Sulawesi year period 2015 - 2017 as it is based on the consideration that the data used to present the information up to date so that can describe the current condition of local government. In addition, the use of LKPD year period 2015 - 2017 were audited based on the latest government regulations accounting standards ie Government Regulation No. 71 Year 2010.

LKPD disclosure level in question is a comparison between the disclosure has been presented in the disclosure

should LKPD presented in the Notes to Financial Statements (CaLK) according to the Government Accounting Standards (SAP). In measuring the level of disclosure, this research using a scoring system. Scoring system is a scoring system against a checklist of disclosure required by SAP. The use of this scoring system similar to a Quantive [14], [13] and [16]. In this study will be used from research disclosure index [16], reason is that the disclosure index is considered the most capable of representing of the items required that should be disclosed. Wealth variable area calculated from the total revenue [16]. Dependence level calculated from the General Allocation Fund (DAU) as compared to total revenue [13]; [23] ; [16]; and [24]. The total amount of assets used to calculate the total assets [16]. In a study [15] and [25] the number of residents is measured refer to research studies [20], [7], [1] and [21] .

In the study [13] and [22] The number of SKPD measured by using the total of all SKPD contained in an area. Audit findings were used in this study refers to the research (Hilmi, 2010) by using the number of the BPK audit findings on non-compliance with local governments on the legislation in force.

Research data collection is done with written documentation, drawings and electronic. In this study, data analysis method used is descriptive statistical analysis, the classical assumption test, multiple linear regression analysis, coefficient determination and test T.

Hypothesis testing is done by using panel data regression as follows:

$$\Upsilon = \alpha + \beta1 TKD + \beta2 TK + \beta3 TA + \beta4 JP + \beta5 J\text{-}SKPD + \beta6 JT + \varepsilon\_$$

Υ	=	level Disclosure
α	=	constants
$\beta1, \beta2..bn$	=	The regression coefficient
TKD	=	wealth area
TK	=	degree of dependence
TA	=	total assets
JP	=	Total population
J-SKPD	=	Total SKPD
JT	=	Number of findings
e_	=	Error term

IV. RESULT AND DISCUSSION

A. Result

Based on Table 2, the multiple linear regression equation as follows :

$$\Upsilon = -1,824 + 0,052(TKD) + 1,783(TK) + 0,076(TA) + 0,099((JP) + 0,139 (J\text{-}SKPD) + 0,297(JT) + \varepsilon$$

From equation multiple linear regression tests as see table 2, it can be explained that the value of the constant is 1.824, meaning that if there is no change of variable rate Property area (TKD), level of dependency area (TK), Total Assets area (TA), Number of inhabitants of the region (JP), Number of SKPD (J-SKPD), and Number of Audit findings (JT), the level of local financial Statements (TP-LK) is approximately 1.824. Value 0.052 is the coefficient of the level of regional assets, which means that if there is an increase in TKD (X1) equal to 1 then the level of disclosure of regional financial statements (TP-LK) (Y) will increased by 0.052. Value of 1.783 is the coefficient of the degree of dependence region (X2), which means that if there is an increase in kindergarten (X2) is 1, the level of disclosure of regional financial statements (TP-LK) (Y) will increase by 1,783. 0.076 is the coefficient value of the total assets of the region (X3), which means that if there is an increase in TA (X3) equal to 1 then the level of disclosure of regional financial statements (TP-LK) (Y) will increase by 0.076. Value of 0.099 is the coefficient of the population (X4), which means that if there is an increase in JP (X4) of 1, the level of disclosure of regional financial statements (TP-LK) (Y) will increase by 0.099. Value of 0.139 is the coefficient of the amount of SKPD (X1), which means that if there is an increase in the J-SKPD (X5) equal to 1 then the level of disclosure of regional financial statements (Y) will increase by 0,139. Value of 0.297 is the coefficient of the amount of audit findings (X6), which means that if there is an increase in JT (X6) of 1, the level of disclosure of regional financial statements (TP-LK) (Y) will increase by 0.297.

Hypothesis testing can be determined through 0.05. If the t count> table or Sig <α then the hypothesis is accepted. Instead if t count <t-table or sig> α then the hypothesis is rejected.

Based on the partial test results in Table 3, it is known that the variable Total Assets take effect negatively on the level of local financial statement disclosure because the value of t <t-table or Sig> 0.05 is 0.267 (TA). While variable rate of Wealth area, regional dependency rate, Number of inhabitants of the region, Total SKPD, and Total Audit Findings, proved to have a significant effect on the level of local financial statement disclosure as the value t count> t-table or Sig <0.05 is 0 , 04 (TKD), 0.00 (TK), 0.01 (JP), 0.01 (J-SKPD) and 0.00 (JT). So we can say that the hypothesis was supported 1-6.

TABLE 1. DESCRIPTIVE ANALYSIS

	N	Minimum	Maximum	Mean	Std. Deviation
TKD	72	2.10	7.60	4.3417	1.33171
TK	72	.40	.80	.6958	.08950
TA	72	1.60	9.50	3.2722	1.40585
JP	72	.70	14.80	3.5500	2.78583
J-SKPD	72	2.10	5.50	3.1194	.70063
JT	72	.30	2.30	1.1625	.47839
TP-LK	72	.00	1.00	.5250	.30845
Valid N (list wise)	72				

TABEL 2. REGERSI LINEAR EQUATIONS

	Coefficients			
Model		**Unstandardized Coefficients**		**Standardized Coefficients**
		B	**Std. Error**	**Beta**
1	(Constant)	-1.824	.414	
	TKD	.052	.030	.225
	TK	1.783	.384	.517
	TA	-.076	.068	-.348
	JP	.099	.040	.896
	J-SKPD	.139	.056	.317
	JT	.297	.060	.461
a. Dependent Variable: TP-LK				

TABLE 3. RESULTS OF HYPOTHESIS TESTING

	Coefficients		
Model		**t**	**Sig.**
1	(Constant)	-4.402	.000
	TKD	1.722	.040
	TK	4.637	.000
	TA	-1.121	.267
	JP	2.474	.016
	J-SKPD	2.475	.016
	JT	4.983	.000
a. Dependent Variable: TP-LK			

Source: Output SPSS, 2018

B. Discussion

Based on the analysis of data obtained, the results of the first hypothesis test (H1) showed that the level of regional wealth positive effect on the level of disclosure LKPD District Municipality in the province of South Sulawesi period 2015-2017. This hypothesis test results show that the first hypothesis be accepted , These results support the results of the study Research [13], [14], [15], [16] and [2]. Role steward and principal between local governments and communities can be implemented properly, and consequently the role of the level of wealth able to motivate and sensitize local government in accordance disclosure SAP better.

The result of second hypothesis test (H2) showed that the level of regional dependency positive effect on the level LKPD disclosure City District in South Sulawesi province from 2015 to 2017 period. This hypothesis test results show that the second hypothesis be accepted. These results support the results of the study [16], [15] but in contrast to the results of research [14]. Significant relationships occur as a result of the absence of control and a high central government oversight of local governments. Significant results obtained show that the effect of the level of dependence of the region on the level of disclosure of financial statements of the 24 districts of the city in the province of South Sulawesi due to the level of dependence of the area is the size of the region's autonomy in financing so that the absolute area of disclosure related to the extent of dependence of the region in the financial statements , The results of this study are relevant to signalling theory, local governments in carrying out the mandate of the people it is proper conduct adequate disclosure on the level of regional dependency in the financial statements in order to maintain public trust in government as a responsible public service. The process of disclosing the level of dependency in the financial statements can provide the public with adequate knowledge, but ultimately has implications for the level of trust (positive signals) the community has on the government.

In the agency theory, the disclosure of the level of regional dependency in the financial statements is a form of government responsibility to the community, so people can understand how the government works. The disclosure process can also provide assurances that the government has run the local government in accordance with the mandate given society. These results also explain that the role of steward and principal between local government and central government implemented properly and have an impact on the

encouragement of awareness steward in carrying out its responsibilities to improve disclosure.

The third hypothesis test results (H3) shows that the total assets of a negative influence on the level LKPD disclosure City District in South Sulawesi province from 2015 to 2017 period. This hypothesis test results indicate that the third hypothesis be accepted. From the results of the test this hypothesis, it can be explained that the total assets have not been fully disclosed in the disclosure of assets in the financial statements. Not significance of these findings is still weak due to the disclosure of the government with regard to the actual total government assets in the financial statements. In the agency theory, the total assets is part of a form of disclosure in the financial statements. Their disclosure of total assets through financial statements. If the regional asset disclosure in reports found any discrepancies then the government must make improvements in the next period. In theory signal, clearly it can be said that the local government in carrying out the mandate of the people it is proper conduct adequate disclosure on total assets in the area of the financial statements in order to maintain a positive signal (trust) public against the government as a responsible public service. The process of disclosure of assets that do not fit will affect the confidence level (negative signal) the public on the performance of the government. The results support the findings of previous studies conducted by [2], [26] in its findings known that the amount of assets negatively correlated, but with the quality of the overall financial statement disclosures.

The fourth hypothesis test results (H4) shows that the number of positive influenced on the level LKPD disclosure City District in South Sulawesi province from 2015 to 2017 period. This hypothesis test results show that the fourth hypothesis be accepted. From the results of the test this hypothesis, it can be explained that the population is a factor that is often used in the disclosure of financial statements. Results obtained significant because the population is part of the human resource estimate situated in an area which absolute disclosed in the financial statements. Results in line with the findings of this study [1] the research found that the number of people positively and significantly correlated to the level of disclosure of financial statements. In the agency theory, In agency theory, the government has the power to manage the country but is obliged to provide accountability to the public because it is bound by political mandate. Form of government responsibility is to do the disclosure of which is reflected in the performance figures of financial statements. One integral part of the performance is to ensure that the entire population has obtained the minimum service standards. The forms of service to the population is often disclosed in the financial statements. The relevance of these results correspond well with the theory signal, clearly it can be said that the local government in carrying out the mandate of the people. Disclosure of financial statements on the number of residents is part of the government's attention to the public. Ensuring the rise and fall of the number of inhabitants is part of how big the community empowerment program for each period. The complexity of government business are disclosed in the financial statements of an entity that is not separate from the population. The move is the way the government has sparked a positive signal (trust) the public on the government.

The results of the fifth hypothesis testing (H5) shows that the number of SKPD positive effect on the level LKPD disclosure City District in South Sulawesi province from 2015 to 2017 period. This hypothesis test results show that the fifth hypothesis be accepted. These results support the results of the study [27] which found a positive and significant relationship. Directions negative relationship ever on research [13] and [9] But the study only found a significant negative relationship is not on the number of SKPD to the level of disclosure. The positive result of this states that the higher the number of SKPD the better the level of disclosure, which means that the number of SKPD is part of an arm of the government in ensuring the fulfillment of the public service. Total disclosure of public services through interpretation of financial figures in the area of financial reporting is part of the relationship SKPD number and level of disclosure of financial statements. The level of disclosure of financial statements in the 24 districts of the city in the province of South Sulawesi due to the amount of SKPD not apart separated from the SKPD programs so that the level of disclosure in the financial statements is a form of interpretation of the results of the programs in the SKPD. These results are consistent with agency theory, that the relationship between communities and local governments bound by the mandate of the people. Form of government in following up the mandate of the people is through the work programs carried out in each SKPD. SKPD is an arm of local government. Disclosure of the government's performance is part of the interpretation of the performance of SKPD. The relevance of this result is also in accordance with the signal theory, which is about the trust of the community towards a positive signal for the local government of the lifting process. The better the level of SKPD's performance disclosure, which translates into the realization of financial statements, the higher the public's (positive signal) trust in the government.

The results of the sixth hypothesis testing (H6) shows that the number of audit findings positive effect on the level LKPD disclosure City District in South Sulawesi province from 2015 to 2017 period. This hypothesis test results show that the sixth hypothesis be accepted. The results support the research [13], [21] found that the number of BPK audit findings correlated positively and significantly related to the level of disclosure of financial statements of the district / city. With the findings this, then the BPK will ask for correction and will motivate, encourage South Sulawesi provincial government to improve disclosure. Revision and implementation of criticisms and suggestions of the CPC considered as an obligation that must be met to improve the disclosures made. The relevance of these results in accordance with the signal theory, which asserts that local governments in carrying out the mandate of the people it is proper disclosure of the findings in the financial statements in order to maintain a positive signal (trust) public against the government as a responsible public service. The findings of the audit is a shortage of local government in managing its SKPD, so as to motivate and sensitize the government in accordance disclosure SAP better.

V. CONCLUSIONS AND SUGGESTIONS

The study found that the level of disclosure of financial statements of local government areas affected by the level of wealth, the level of dependence of the area, population, number of SKPD, and the number of audit findings. While total assets have no significant effect on the level of disclosure of financial statements. The research findings illustrate that the level of regional wealth, the level of dependence of the area, population, number of SKPD, and the number of audit

findings significantly boost the level of disclosure of financial statements of local government in South Sulawesi.

Suggested to the district and town in the province of South Sulawesi for more attention to the total assets of the area, the worse the total asset disclosure in the financial statements the worse the performance of the government. This is evidenced by the negative findings of the total assets of the level of disclosure of financial statements of local government

REFERENCES

[1] Hendriyani, R., & Tahar, A. (2015). Analisis Faktor-Faktor Yang Memengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi Di Indonesia. Jurnal Bisnis Dan Ekonomi (JBE), 22(1), 25–33.

[2] Setyowati, L. (2016). Pengaruh Karakteristik Pemerintah Daerah Terhadap Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah. Universitas Sebelas Maret.

[3] Santoso, U., & Pambelum, Y. J. (2008). Pengaruh Penerapan Akuntansi Sektor Publik Terhadap Akuntabilitas Kinerja Instansi Pemerintah Dalam Mencegah Fraud. Jurnal Administrasi Bisnis, 4(1), 14–33.

[4] Heriningsih, S., & Rusherlistyani. (2013). Faktor- Faktor Yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah. Jurnal Ekonomi Dan Bisnis, 13(2), 11–19.

[5] Yuliant, F. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Tingkat Pengungkapan Wajib Dalam Laporan Keuangan Pemerintah Daerah (Studipadapemerintahkabupaten/Kota Di Indonesia).

[6] Suhardjanto, D., & Yulianingtyas, R. R. (2011). Pengaruh Karakteristik Pemerintah Daerah Terhadap Kepatuhan Pengungkapan Wajib Dalam Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada Kabupaten/Kota Di Indonesia). Jurnal Akuntansi Dan Auditing, 8(1), 1–94.

[7] Martani, D., & Lestiani, A. (2012). Disclosure in local government financial statements: the case of Indonesia. Global Review of Accounting and Finance, 3(1), 67–84.

[8] Muqorobin, M. M. (2013). Faktor-Faktor Yang Mempengaruhi Pengungkapan Laporan Keuangan Pemerintah Daerah Di Indonesia Berdasarkan Peraturan Pemerintah Republik Indonesia Nomor 24 Tahun 2005 Tentang Standar Akuntansi Pemerintahan.

[9] Suhardjanto, D., & Lesmana, S. I. (2010). Pengaruh karakteristik pemerintah daerah terhadap tingkat pengungkapan wajib di Indonesia. PRESTASI, 6(02).

[10] Zimmerman, J. L. (1977). Discussion of The Municipal Accounting Maze: An Analysis of Political Incentives. Journal of Accounting Research, 15, 107–144. https://doi.org/10.2307/2490637

[11] Fadzil, F. H., & Nyoto, H. (2011). Fiscal Decentralization after Implementation of Local Government Autonomy in Indonesia. World Review of Business Research, 1(2), 51–70.

[12] Evans, J. H., & Patton, J. M. (1987). Discussion of Signaling and Monitoring in Public-Sector Accounting. Journal of Accounting Research, 25, 130–158. https://doi.org/10.2307/2491084

[13] Hilmi, Amirudin Zul. (2010). Analisis Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah Provinsi. Skripsi. Universitas Indonesia, Depok.

[14] Liestiani, A. (2008). Pengungkapan LKPD Kabupaten/Kota di Indonesia untuk Tahun Anggaran 2006. Skripsi Sarjana. FEUI. Depok.

[15] Khasanah, N. L., & Rahardjo, S. N. (2014). Pengaruh Karakteristik, Kompleksitas, Dan Temuan Audit Terhadap Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah. Diponegoro Journal of Accounting, 3(3), 1–11.

[16] Setyaningrum, D., & Syafitri, F. (2012). Analisis Pengaruh Karakteristik Pemerintah Daerah Terhadap Tingkat Pengungkapan Laporan Keuangan. Jurnal Akuntansi Dan Keuangan Indonesia, 9(2), 154–170. https://doi.org/10.21002/jaki.2012.10

[17] Ingram, R. W. (1984). Economic incentives and the choice of state government accounting practices. Journal of Accounting Research, 126-144.

[18] Robbins, W. A., & Austin, K. R. (1986). Disclosure quality in governmental financial reports: An assessment of the appropriateness of a compound measure. Journal of Accounting Research, 412-421.

[19] Martani, D., & Zaelani, F. (2011). Pengaruh Ukuran, Pertumbuhan dan Kompleksitas terhadap Pengendalian Intern Pemerintah Daerah Studi Kasus di Indonesia. Simposium Nasional Akuntansi XIV Aceh, 21-22.

[20] Hilmi, Amiruddin Zul, & Martani, D. (2012). Analisis Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi. Simposium Nasional Akuntansi XV, 1–26

[21] Priharjanto, A., & Wardani, Y. Y. (2017). Pengaruh Temuan, Tingkat Penyimpangan, Opini Audit, Dan Karakteristik Pemerintah Daerah Terhadap Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi Di Indonesia. Info Artha, 1(1), 97–110. https://doi.org/10.31092/jia.v1i1.72

[22] Suhardjanto, D., & Yulianingtyas, R. R. (2011). Pengaruh karakteristik pemerintah daerah terhadap kepatuhan pengungkapan wajib dalam laporan keuangan pemerintah daerah (Studi empiris pada kabupaten/kota di Indonesia). Jurnal Akuntansi dan Auditing, 8(1), 30-42.;

[23] Sumarjo, H. (2010). Pengaruh karakteristik pemerintah daerah terhadap kinerja keuangan pemerintah daerah (Studi empiris pada Pemerintah Daerah Kabupaten/Kota di Indonesia). Universitas Sebelas Maret Surakarta.

[24] Sudarsana, H. S., & Rahardjo, S. N. (2013). Pengaruh karakteristik pemerintah daerah dan temuan audit BPK terhadap kinerja pemerintah daerah (Studi pada pemerintah kabupaten/kota di Indonesia). Fakultas Ekonomika dan Bisnis.

[25] Ernawati, T. (2016). Pengaruh Ukuran Pemerintah Daerah, Jumlah Skpd, Umur Pemerintah Daerah Dan Temuan Audit Terhadap Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah (Lkpd). https://doi.org/10.1017/CBO9781107415324.004

[26] Rahim, S., Ahmad, H., Muslim, M., Nursadirah, A,N (2007). The effect of human resource competency, communication, and technology on government's statement. Opción, Año 35, Regular No.90-2 (2019): 507-523.

[27] Patrick, P. A. (2007). The determinants of organizational innovativeness: The adoption of GASB 34 in Pennsylvania local government. Pennsylvania State University.