

DAFTAR PUSTAKA

- A. Rosenthal. (2001). Legislatures: United States. *International Encyclopedia of the Social & Behavioral Sciences*, 8697–8700. <https://doi.org/https://doi.org/10.1016/B0-08-043076-7/01166-9>
- Adiputra, I. M. P., Utama, S., & Rossieta, H. (2018). Transparency of local government in Indonesia. *Asian Journal of Accounting Research*, 3(1), 123–138. <https://doi.org/10.1108/AJAR-07-2018-0019>
- Akrom, J., & Firmansyah, A. (2018). the Moderating effect of audit opinion on the local government financial performances and the disclosure compliance of financial Information. *AFEBI Accounting Review*, 2(2), 68–82. <https://doi.org/https://doi.org/10.47312/aar.v2i02.98>
- Amaliah, E. F., & Haryanto, H. (2019). Analisis faktor- faktor yang memengaruhi tingkat pengungkapan laporan keuangan pemerintah daerah kabupaten/kota di provinsi jawa tengah tahun 2015 - 2017. *Diponegoro Journal Of Accounting*, 8(2), 1–13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25544>
- Araujo, J. F. F. E. de, & Tejedro-Romero, F. (2016). Local government transparency index: determinants of municipalities' rankings. *International Journal of Public Sector Management*, 29(4), 327–347. <https://doi.org/10.1108/IJPSM-11-2015-0199>
- Arifin, J. (2020). Domination of regional wealth as a determining factor of financial statement disclosure. *Jurnal Akuntansi Dan Keuangan*, 22(2), 91–104. <https://doi.org/10.9744/jak.22.2.91-104>
- Aswar, K. (2019). Financial performance of local governments in Indonesia. *European Journal of Business and Management Research*, 4(6). <https://doi.org/10.24018/ejbmr.2019.4.6.164>
- Aswar, K., Fanany, A. Y., Sumardjo, M., Wiguna, M., & Hariyani, E. (2022). Determinant factors on the disclosure level of local government's financial statements in Indonesia. *Public and Municipal Finance*, 11(1), 1–9. [https://doi.org/10.21511/PMF.11\(1\).2022.01](https://doi.org/10.21511/PMF.11(1).2022.01)
- Aswar, K., Jumansyah, J., Mulyani, S., & Sumardjo, M. (2021). Moderating effect of internal control system to determinants influencing the financial statement disclosure. *Investment Management and Financial Innovations*, 18(3), 104–112. [https://doi.org/10.21511/imfi.18\(3\).2021.10](https://doi.org/10.21511/imfi.18(3).2021.10)
- Aswar, K., & Saidin, S. Z. (2018). Accrual accounting adoption in Java municipalities: an empirical investigation. *International Journal of Business*

Dafina Melfiana Fanni, 2023

PENGARUH GOVERNMENT SIZE, LEGISLATIVE SIZE DAN CAPITAL EXPENDITURE TERHADAP PENGUNGKAPAN LAPORAN KEUANGAN DAERAH DENGAN OPINI AUDIT SEBAGAI VARIABLE MODERASI

UPN "Veteran" Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id – www.repository.upnvj.ac.id]

and *Economic Sciences Applied Research*, 11(3), 24–30.
<https://doi.org/10.25103/ijbesar.113.03>

- Baimukhamedova, A., Baimukhamedova, G., & Luchaninova, Ibina. (2017). Financial disclosure and the cost of equity capital: the empirical test of the largest listed companies of Kazakhstan. *The Journal of Asian Finance, Economics and Business*, 4(3), 5–17.
<https://doi.org/10.13106/jafeb.2017.vol4.no3.5>
- Bolen, K. K., & Payamta, P. (2019). The effect of financial performance and balanced funds on capital expenditure of local government in district/city in Indonesia. *Journal of Public Administration and Governance*, 9(4), 129.
<https://doi.org/10.5296/jpag.v9i4.15583>
- BPK RI. (2021). *IHPS I Tahun 2021*.
- Caldeira, G. A., Clark, J. A., & Patterson, S. C. (1993). Political respect in the legislature. *Quarterly*, 18(1), 3–28.
<https://doi.org/https://doi.org/10.2307/440024>
- Casteel, A., & Bridier, N. L. (2021). Describing populations and samples in doctoral student research. *International Journal of Doctoral Studies*, 16, 339–362.
<https://doi.org/10.28945/4766>
- Chairani, A., Tertiarto, W., & Rela, S. (2021). Factors affecting disclosure of financial statements on local government websites in Indonesia. *Eurasia: Economics & Business*, 1(43), 128–137.
<https://doi.org/10.18551/econeurasia.2021-01>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: a review and assessment. *Journal of Management*, 37(1), 39–67.
<https://doi.org/10.1177/0149206310388419>
- Cordery, C. J., & Hay, D. (2019). Supreme audit institutions and public value: demonstrating relevance. *Financial Accountability and Management*, 35(2), 128–142. <https://doi.org/10.1111/faam.12185>
- Dewata, E., Jauhari, H., Aprianti, S., & Hijria, E. N. (2018). The effects of local government characteristics and audit opinion on the performance of district and city governments in Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 5(2), 151–162. <https://doi.org/10.24815/jdab.v5i2.9057>
- Elim, M., Elianus, T., Tomasowa, D., & Ndaparoka, D. (2019). Influence of characteristics of the local government and the audit opinion by BPK toward disclosure of financial statements. In *ICESC 2019: Proceedings of the 1st International Conference on Engineering, Science, and Commerce*, 1(38), 303–308. <https://doi.org/10.4108/eai.18-10-2019.2289973>

Dafina Melfiana Fanni, 2023

PENGARUH GOVERNMENT SIZE, LEGISLATIVE SIZE DAN CAPITAL EXPENDITURE TERHADAP PENGUNGKAPAN LAPORAN KEUANGAN DAERAH DENGAN OPINI AUDIT SEBAGAI VARIABLE MODERASI

UPN “Veteran” Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id – www.repository.upnvj.ac.id]

- Facchini, F., & Melki, M. (2013). Efficient government size: France in the 20th century. *European Journal of Political Economy*, 31, 1–14. <https://doi.org/10.1016/j.ejpoleco.2013.03.002>
- Garson, G. D. (2016). *Partial least squares: regression & structural equation models* (3rd ed.). Statistical Publishing Associates. www.statisticalassociates.com
- Ghozali, I., & Latan, H. (2015). *Partial least squares: konsep, teknik, dan aplikasi menggunakan smartPLS 3.0 untuk penelitian empiris* (2nd ed., Vol. 2). Semarang Badan Penerbit Universitas Diponegoro.
- Gusnaini, N., Andesto, R., & Ermawati, . (2020). The effect of regional government size, legislative size, number of population, and intergovernmental revenue on the financial statements disclosure. *European Journal of Business and Management Research*, 5(6). <https://doi.org/10.24018/ejbmr.2020.5.6.651>
- Hadi, H., Handajani, A., & Putra, L. (2018). Financial disclosure based on web-ICT determinants: its implications for local government financial performance in Indonesia. *International Research Journal of Management, IT and Social Sciences*, 5(1), 72. <https://sloap.org/journals/index.php/irjmis/article/view/3285>.<https://sloap.org/journals/index.php/irjmis/article/view/32>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hair, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European Business Review*, 26(2), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>
- Handayani, B. D., Rohman, A., Chariri, A., & Dapit Pamungkas, I. (2020). The dynamics of the political environment in the disclosure of local government financial statements: an insight from Indonesia. *International Journal of Innovation, Creativity and Change*, 11(8), 94–109. www.ijicc.net
- Hardiningsih, P., Januarti, I., Srimindarti, C., & Oktaviani, R. M. (2019). Does the characteristics of regional government and complexity affect on the disclosure regional financial statements? *Jurnal Akuntansi Dan Auditing Indonesia*, 23(2). <https://doi.org/10.20885/jaai.vol23>
- Hariyani, E., Aswar, K., Wiguna, M., Ermawati, E., & Anisma, Y. (2022). Factors influencing financial statement disclosure: empirical evidence from Indonesia. *Investment Management and Financial Innovations*, 19(2), 230–237. [https://doi.org/10.21511/imfi.19\(2\).2022.20](https://doi.org/10.21511/imfi.19(2).2022.20)

- Hendriyani, R., & Afrizal, T. (2015). Analisis faktor-faktor yang memengaruhi tingkat pengungkapan laporan keuangan pemerintah provinsi di Indonesia. *Jurnal Bisnis Dan Ekonomi*, 22(1), 25–33. <https://unisbank.ac.id/ojs/index.php/fe3/article/view/4120>
- Institut Akuntan Publik Indonesia. (2013). *SA 700 Perumusan suatu opini dan pelaporan atas laporan keuangan*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial Behavior, agency costs and ownership structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company. <https://reader.elsevier.com/reader/sd/pii/0304405X7690026X?token=B42A581E44CA097F5A87F5A2D7F40FACED685529EE3B1FAE03C1AE2A6487E5DC4CDE934B851CD91CF3403135EDDC3DA2&originRegion=eu-west-1&originCreation=20221022074916>
- Kuntari, Y., Chariri, A., & Prabowo, T. J. W. (2019). Capital expenditure of local governments. *Academy of Accounting and Financial Studies Journal*, 23(1), 1–13. <https://www.researchgate.net/publication/335338150>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2013). *Statistical techniques in business & economics* (15th ed.). McGraw-Hil/Irwin.
- Lubis, I. T., & Ningsi, E. H. (2022). Determinants of financial performance in local governments in district/city in Indonesia. *Enrichment: Journal of Management*, 12(2), 2385–2390. <https://doi.org/https://doi.org/10.35335/enrichment.v12i2.568>
- Mack, J., & Ryan, C. (2006). Reflections on the theoretical underpinnings of the general-purpose financial reports of Australian government departments. *Accounting, Auditing and Accountability Journal*, 19(4), 592–612. <https://doi.org/10.1108/09513570610679146>
- Mardiana, A., & Rura, Y. (2017). The effect of characteristics, complexity, and audit findings against the disclosure of the government financial statements of governments with internal control system as variable moderating. *Qualitative and Quantitative Research Review*, 2(3), 217–234. https://nfct.co.uk/wp-content/uploads/journal/published_paper/volume-2/issue-3/ByRV9ueb.pdf
- Marni, Ali, S., & Yeni, N. S. (2019). The influence of government size, audit opinion and incumbent on audit delay in the provincial government in indonesia. *International Journal of Progressive Sciences and Technologies (IJPSAT)*, 12(2), 118–126. <http://ijpsat.ijsht-journals.org>
- Marsella, C., & Aswar, K. (2019). An investigation of financial statement disclosure in local government financial statements. *International Journal of Business and Economic Affairs*, 4(6), 273–281. <https://doi.org/10.24088/ijbea-2019-46002>

Dafina Melfiana Fanni, 2023

PENGARUH GOVERNMENT SIZE, LEGISLATIVE SIZE DAN CAPITAL EXPENDITURE TERHADAP PENGUNGKAPAN LAPORAN KEUANGAN DAERAH DENGAN OPINI AUDIT SEBAGAI VARIABLE MODERASI

UPN “Veteran” Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id – www.repository.upnvj.ac.id]

- Martin, W. E., & Bridgmon, K. D. (2012). *Quantitative and statistical research methods* (1st ed.). Jossey-Bass. <http://booksupport.wiley.com>.
- Nazaruddin, I., Yanti, Y., & Sita, A. (2019). The effects of government characteristics, complexity, audit findings, and audit opinions on the level of provincial government financial statement disclosures in Indonesia. *Advances in Economics, Business and Management Research*, 102, 85–90. <https://doi.org/https://doi.org/10.2991/icafe-19.2019.14>
- Nor, W., Hudaya, M., & Novriyandana, R. (2019). Financial statements disclosure on Indonesian local government websites: A quest of its determinant(s). *Asian Journal of Accounting Research*, 4(1), 112–128. <https://doi.org/10.1108/AJAR-06-2019-0043>
- Nurdiono, & Gamayuni, R. R. (2018). The effect of internal auditor competency on internal audit quality and its implication on the accountability of local government. *European Research Studies Journal*, 12(4), 426–434. http://repository.lppm.unila.ac.id/12823/1/OK%20Nurdiono-Rindu-European%20research%20study%20j-2018_XXI_4_34.pdf
- Nurlianto, O., & Aswar, K. (2020). A conceptual framework on the financial statement disclosure in Indonesia local government. *Journal of Economics and Behavioral Studies*, 12(3), 65–69. https://scholar.google.com/citations?view_op=view_citation&hl=en&user=J4je0PIAAAAJ&cstart=20&pagesize=80&sortby=pubdate&citation_for_view=J4je0PIAAAAJ:0EnyYjriUFMC
- Nwanne. (2015). Implications of government capital expenditure on the manufacturing sector in Nigeria. *European Journal of Accounting, Auditing and Finance Research*, 3(10), 19–33. <http://eprints.gouni.edu.ng/91/1/Implications-of-Government-Capital-Expenditure-on-the-Manufacturing-Sector-in-Nigeria.pdf>
- Pamungkas, B., Ibtida, R., & Avrian, C. (2018). Factors influencing audit opinion of the Indonesian municipal governments' financial statements. *Cogent Business and Management*, 5(1), 1–18. <https://doi.org/10.1080/23311975.2018.1540256>
- PP no. 71. (2010). *Peraturan Pemerintah (PP) Nomor 71 Tahun 2010 tentang standar akuntansi pemerintahan*. <https://peraturan.bpk.go.id/Home/Details/5095/pp-no-71-tahun-2010>
- Praptiningsih, P., & Khoirunnisa, J. (2020). Pengaruh belanja modal, ukuran pemerintah, jumlah SKPD dan opini audit terhadap pengungkapan aporan keuangan pemerintah daerah Nusa Tenggara. *Journal Of Applied Managerial Accounting*, 4(2), 277–285. <https://jurnal.polibatam.ac.id/index.php/JAMA/article/download/2488/1221/>

- Probohudono, A. N., Supriyanto, S., & Kurniawati, E. M. (2021). The practice and determining factors of voluntary graphics disclosure in local government financial statements in Indonesia. *Asian Journal of Accounting Perspectives*, 14(2), 24–46. <https://doi.org/10.22452/ajap.vol14no2.2>
- Purnama, H. P., & Alfina, P. (2019). Which ones are more important: characteristics or complexities? A study of the disclosure in local government financial reports. *Journal of Business and Information Systems (e-ISSN: 2685-2543)*, 1(2), 77–88. <https://doi.org/10.36067/jbis.v1i2.24>
- Qoriiba, F., Aswar, K., & Ermawati, E. (2021). Antecedents of regional financial independence: a moderating effect of capital expenditure at local government level in Indonesia. *Journal of Economics and Behavioral Studies*, 13(4), 41–49. [https://doi.org/https://doi.org/10.22610/jebis.v13i4\(J\).3199](https://doi.org/https://doi.org/10.22610/jebis.v13i4(J).3199)
- Raditya, T. A., Ermawati, E., Aswar, K., Andreas, A., & Panjaitan, I. (2022). Factors affecting the disclosure level of local government financial statements: Role of audit opinion. *Investment Management and Financial Innovations*, 19(3), 291–301. [https://doi.org/10.21511/imfi.19\(3\).2022.24](https://doi.org/10.21511/imfi.19(3).2022.24)
- Rochmatullah, M. R., Hartanto, R., & Arifin, A. (2016). Determinating the value of capital expenditure allocation in Indonesia local government. *Development Economics Journal*, 17(2), 152–166. <http://journals.ums.ac.id>
- Sari, S. P., & Novitasari, W. (2022). Local government financial statements disclosure: a reflection on governmental performance in Central Java, Indonesia. *Journal of Local Government Issues*, 5(1), 49–62. <https://doi.org/10.22219/logos.v5i1.19333>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business* (7th ed.). John Wiley & Sons. www.wileypluslearningspace.com
- Septianingsih, D., Idawati, W., & Darmastuti, D. (2021). Pengaruh keahlian audit, pengalaman, audit judgment, dan situasi audit terhadap ketepatan pemberian opini audit. *Business Management, Economic, and Accounting National Seminar*, 2, 812–833. <https://conference.upnvj.ac.id/index.php/biema/article/viewFile/1739/1191>
- Suhaedi, W. (2019). Analisis belanja modal. *Riset Akuntansi Aksioma*, 18(2), 63–78. https://scholar.google.co.id/citations?view_op=view_citation&hl=id&user=6YAQZ0oAAAAJ&citation_for_view=6YAQZ0oAAAAJ:UeHWp8X0CEIC
- Sunarti, Sarwono, A. E., & Feni, A. I. M. (2021). Pengaruh karakteristik pemerintah daerah terhadap tingkat pengungkapan dengan opini audit sebagai variable moderasi. *Research Fair UNSRI*, 5(1), 1–11. <https://doi.org/https://doi.org/10.33061/rsfu.v5i1.4549>

- Sutaryo, S., Naviantia, I. A., & Muhtar, M. (2020). Audit opinion on government financial report: evidence from Local governments in Indonesia. *International Journal of Economics and Management Journal Homepage*, 14(1), 129–144. [http://www.ijem.upm.edu.my/vol14no1/9\)%20Audit%20Opinion.pdf](http://www.ijem.upm.edu.my/vol14no1/9)%20Audit%20Opinion.pdf)
- UU no. 32. (2004). *Undang-Undang Nomor 32 Tahun 2004 tentang Pemilihan Kepala Daerah*.
- Wahyuningsih, E., & Wijayanti, R. (2022). Determinants and practices of voluntary graphic disclosure in local government financial reports in Central Java Province 2017-2020. *The International Journal of Business Management and Technology*, 6(4), 270–277. www.theijbmt.com
- Wijaya, R., & Solikhi, A. (2022). Factors that affect the local government financial performance (study on district/dity governments in Jambi province). *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 12(2). <https://doi.org/10.6007/ijarafms/v12-i2/13357>
- Yaya, R., Irfana, S. S., Riyadh, H. A., & Sofyani, H. (2021). The Influence of public welfare and audit findings on audit opinion: empirical evidence from provincial data in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(4), 0181–0191. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0181>