

## DAFTAR PUSTAKA

- Agustiningsih, S. W, Murni, P., & Putri, G. A. (2017). Audit findings, local government characteristics, and local government financial statement disclosure. *Review of Integrative Business and Economics Research*, 6(3), 179-187. Retrieved from <http://buscompress.com/journal-home.html>
- Aini, F., Anisma, Y., & Wiguna, M. (2017). Pengaruh Pertumbuhan Ekonomi, Pendapatan Asli Daerah (PAD), Kompleksitas Daerah dan Belanja Modal Terhadap Kelemahan Pengendalian Intern Pemerintah Daerah (Studi Empiris pada Pemerintah Daerah Provinsi di Indonesia Periode 2011-2012). *JOM Fekon*, 4(1), 777–789. Retrieved from, <https://jom.unri.ac.id/index.php/JOMFEKON/article/view/1242>
- 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>
- 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., 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 and Economic Sciences Applied Research*, 11(3), 24–30. <https://doi.org/10.25103/ijbesar.113.03>
- Atichasari, A. S., & Ristiyana, R., (2022). Capital expenditure analysis in district and city province of Central Java. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 9(2), 239–249. <https://doi.org/10.30656/jak.v9i2.4017>
- 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. (2021a). *IHPS Semester I Tahun 2021*. BPK. <https://www.bpk.go.id/ihps/2021/I>
- Bhandari, P. (2021). How to Find Outliers | 4 Ways with Examples & Explanation. Scribbr., 1–12. <https://www.scribbr.com/statistics/outliers/>
- Barreiro, P. L., & Albandoz, J. P. (2001). Population and sample. Sampling techniques. *Management Mathematics for European Schools*. <http://www.mathematik.unikl.de>
- Dewata, E., Jauhari, H., & Khoirunisa, A. (2020). The influence of complexity and audit findings on the disclosure regional financial statements in Indonesia. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 6(3), 1–18. <https://doi.org/10.32602/jafas.2020.015>
- Dwiyanti, D., Wicaksono, A. P. N., & Ulum, I. (2022). Internal control system, whistleblowing system, organizational commitment and fraud Prevention: individual morality as a moderating variable. *JAK (Jurnal Akuntansi Kajian Ilmiah Akuntansi)*, 9(2), 172–188. <https://doi.org/10.30656/jak.v9i2.4577>
- 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 1<sup>st</sup> International Conference on Engineering, Science, and Commerce*, 1(38), 303–308. <https://doi.org/10.4108/eai.18-10-2019.2289973>
- Garson, G. D. (2016). Partial least squares: Regression & structural equation models. *Statistical Associates Publishing*. <https://doi.org/10.1201/b16017-6>
- Ghozali, I., & Latan, H. (2015). Partial Least Squares: *Konsep, Teknik, Dan Aplikasi Menggunakan SmartPLS 3.0 Untuk Penelitian Empiris* (Edisi 2). Semarang: Badan Penerbit Universitas Diponegoro.
- Giroux, G., & Deis, D. (1993). Investor interests and government accounting disclosure. *Accounting, Auditing & Accountability Journal*, 6(1), 63–78. <https://doi.org/10.1108/09513579310027530>
- Giroux, G., & McLelland, A. J. (2003). Governance structures and accounting at large municipalities. *Journal of Accounting and Public Policy*, 22(3), 203–230. [https://doi.org/10.1016/S0278-4254\(03\)00020-6](https://doi.org/10.1016/S0278-4254(03)00020-6)
- 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/ejbm.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., Sarstedt, M., Hopkins, L., & G. Kuppelwieser, V. (2014). Partial least squares structural equation modeling (PLS-SEM). *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), 94-108. [www.ijicc.net](http://www.ijicc.net)
- Handoko, F., Pamungkas, B., Syakhroza, A., & A. Hermawan, A. (2019). Moderating effect of press highlights on the effect of the quality of internal control systems on disclosure in local government financial reports. *Proceedings of the Asia Pacific Business and Economics Conference (APBEC 2018)*, 89(Apbec 2018), 476–484. <https://doi.org/10.2991/apbec-18.2019.67>
- 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>
- Hardiningsih, P., Pramudibyanto, H., Kristiana, I., & Suhadi, S. (2022). Disclosure determinants of provincial financial statements. *Jurnal Analisis Bisnis Ekonomi*, 20(1), 50–64. <https://doi.org/10.31603/bisnisekonomi.v20i1.6631>
- 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>
- Iszardani, C. G., & Hardiningsih, P. (2021). The effect of regional income, leverage, regional property on internet financial reporting disclosure. *Jurnal Analisis*

- Bisnis Ekonomi*, 19(1), 30–47.  
<https://doi.org/10.31603/bisnisekonomi.v19i1.4049>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kaliyadan, F., & Kulkarni, V. (2019). Types of variables, descriptive statistics, and sample size. *Indian Dermatology Online Journal*, 10(1), 82. [https://doi.org/10.4103/idoj.idoj\\_468\\_18](https://doi.org/10.4103/idoj.idoj_468_18)
- 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>
- Kusuma, R., Aswar, K., & Ermawati. (2021). Pengungkapan laporan keuangan pemerintah daerah di Indonesia: suatu tinjauan empiris. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi Volume*, 2(1).581-591. <https://conference.upnvj.ac.id/index.php/korelasi/article/view/1226>
- Kewo, C. L., & Afiah, N. N. (2017). Does quality of financial statement affected by internal control system and internal audit? *International Journal of Economics and Financial Issues*, 7(2), 568–573. <https://www.econjournals.com/index.php/ijefi/article/view/4261>
- Lapsley, I., Miller, P., & Panozzo, F. (2010). Accounting for the city. *Accounting, Auditing & Accountability Journal*, 23(3), 305–324. <https://doi.org/10.1108/09513571011034316>
- Laupe, S., Saleh, F. M., Ridwan, & Mattulada, A. (2018). Factors influencing the financial disclosure of local governments in Indonesia. In *Academy of Accounting and Financial Studies Journal*, 22(3). 1-9 <https://www.abacademies.org/articles/Factors-Influencing-the-Financial-Disclosure-of-Local-Governments-in-Indonesia-1528-2635-22-3-244.pdf>
- Majid, U. (2018). Research fundamentals: study design, population, and sample size. *Undergraduate Research in Natural and Clinical Science and Technology (URNCST) Journal*, 2(1), 1–7. <https://doi.org/10.26685/urnest.16>
- 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](https://nfct.co.uk/wp-content/uploads/journal/published_paper/volume-2/issue-3/ByRV9ueb.pdf)

- Mariani, E., & Utami, W. (2019). The effects of local government size, income per capita, local government wealth and audit opinion on the quality of internet financial reporting disclosure: Studies in Indonesia. *Scholars Bulletin*, 05(11), 611–619. <https://doi.org/10.36348/sb.2019.v05i11.002>
- 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>
- Morris, R. D. (1987). Signalling, agency theory and accounting policy choice. *Accounting and Business Research*, 18(69), 47–56. <https://doi.org/10.1080/00014788.1987.9729347>
- Muthaher, O. (2019). Government accounting standard, human capacity, internal control system and financial supervision as a quality of government financial statements. *Fokus Ekonomi: Jurnal Ilmiah Ekonomi*, 14(1), 186–200. <https://doi.org/10.34152/fe.14.1.186-20>
- Nasir, A., Wiguna, M., Andreas, A., Hardi, H., & Taufik, T. (2022). Analysis of potential factors of financial statement disclosure: Evidence from Indonesian local government. *Investment Management and Financial Innovations*, 20(1), 38–47. [https://doi.org/10.21511/imfi.20\(1\).2023.04](https://doi.org/10.21511/imfi.20(1).2023.04)
- Nasution, M. I., Fahmi, M., Jufrizien, Muslih, & Prayogi, M. A. (2020). The quality of small and medium enterprises performance using the Structural Equation Model-Part Least Square (SEM-PLS). *Journal of Physics: Conference Series*, 1477(5). <https://doi.org/10.1088/1742-6596/1477/5/052052>
- 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/10.29991/icaf-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>
- Nuryadi, N., Astuti, T. D., E.S., & Budiantara, M. (2017). *Dasar-dasar statistik penelitian* (1st ed.). Sibuku Media.
- Permendagri No. 64. (2013). Peraturan Menteri Dalam Negeri Republik Indonesia No 64 Tahun 2013 tentang Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pemerintah Daerah. In *Kebijakan Akuntansi*.

Peraturan Pemerintah No. 71. (2010). *Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah (SAP)*.

Praptiningsih, P. & Khoirunnisa, J. (2020). Pengaruh belanja modal, ukuran pemerintah, jumlah skpd dan opini audit terhadap pengungkapan laporan 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/>

Prismanisa, D., Suhairi, & Sofriyeni, N. (2019). The effect of characteristics, complexity and audit findings on the level of disclosure of the local government's financial statements with the internal control system as moderating variable. *International Journal of Innovative Science and Research Technology*, 4(12), 555–562. <https://www.ijisrt.com/the-effect-of-characteristics-complexity-and-audit-findings-on-the-level-of-disclosure-of-the-local-governments-financial-statements-with-the-internal-control-system-as-moderating-variable>

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/10.22610/jebs.v13i4\(J\).3199](https://doi.org/10.22610/jebs.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)

Rahim, S., Ahmad, H., Muslim, M., & Nursadirah, A. (2020). Disclosure of local government financial statements in South Sulawesi. *Brawijaya International Conference on Multidisciplinary Sciences and Technology (BICMST)*, 1-6. <https://doi.org/10.2991/assehr.k.201021.001>

Rendhy, Hadady, H., & Suwito. (2022). The influence of the age of local government on the characteristics of local governments on the financial performance of local governments in North Maluku Province. *Journal of Economic Resource*, 5(1). <https://doi.org/http://10.33096/jer.v%vi%i.942>

- Rinaldi, M., Arifin, Z., Maipita, I., & Hutasuhut, S. (2020). The effect of capital expenditure and economic growth on the human development index of the district city in North Sumatera. *Advances in Social Sciences Research Journal*, 7(1), 585–594. <https://doi.org/10.14738/assrj.71.7741>
- Ritonga, I. T. (2014). Developing a measure of mocal government's financial condition. *Journal of Indonesian Economy and Business*, 29(2), 142–164. <https://doi.org/10.22146/jieb.6206>
- Ritonga, I. T., Clark, C., & Wickremasinghe, G. (2012). Assessing financial condition of local government in Indonesia: An exploration. *Public and Municipal Finance*, 1(2), 37–50. <https://www.businessperspectives.org/index.php/journals/public-and-municipal-finance/issue-235/assessing-financial-condition-of-local-governmmt-in-indonesia-an-exploration>
- Salfadhilah, A., Sumardjo, M., & Wijaya, S. Y. (2020). Pengaruh karakteristik daerah dan opini audit terhadap tingkat pengungkapan laporan keuangan pemerintah daerah. *Jurnal Akunida*, 7(1), 1–11. Retrieved from <https://ojs.unida.ac.id/JAKD/article/view/4513>
- Saragih, J. (2022). Local government capital expenditure, internal supervision, wealth and human development: evidence from Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis*, 9(1), 89–106. <https://doi.org/10.24815/dab.v9i1.23562>
- Sari, R., & Muslim, M. (2021). The role of Internal control system on characteristics of village financial reports. *Jurnal Akuntansi*, 25(2), 239–255. <https://doi.org/10.24912/ja.v25i2.808>
- 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>
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2017). Partial Least Squares Structural Equation Modeling. In *Handbook of Market Research* (pp. 1–40). Springer International Publishing. [https://doi.org/10.1007/978-3-319-05542-8\\_15-1](https://doi.org/10.1007/978-3-319-05542-8_15-1)
- Sekaran, U., & Bougie, R. (2016). *Research methods for business* (7th ed.). John Wiley & Sons. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)
- Sholiha, E. U. N., & Salamah, M. (2015). Struktural equatuin modeling-partial least square untuk pemodelan derajat kesehatan Kabupaten/Kota di Jawa Timur (Studi kasus data indeks pembangunan kesehatan masyarakat Jawa Timur 2013). *Jurnal Sains Dan Seni ITS*, 4(2), 169-174. <https://doi.org/10.12962/j23373520.v4i2.10443>

- Styles, A. K., & Tennyson, M. (2007). The accessibility of financial reporting of u.s. municipalities on the internet. *Public Budgeting, Accounting & Financial Management*, 19(1), 56–92. <https://doi.org/10.1108/JPBAFM-19-01-2007>
- Sumaryati, A., Praptika Novitasari, E., & Machmuddah, Z. (2020). Accounting Information System, Internal Control System, Human Resource Competency and Quality of Local Government Financial Statements in Indonesia. *Journal of Asian Finance*, 7(10), 795–802. <https://doi.org/10.13106/jafeb.2020.vol7.n10.795>
- Sumatriani, S., Pagulung, G., Said, D., Pontoh, G. T., & Jamaluddin, J. (2021). The effects of shareholders' rights, disclosures, and transparency on firm value. *Journal of Asian Finance, Economics and Business*, 8(3), 383–390. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0383>
- 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)
- Yosefrinaldi. (2013). Pengaruh kapasitas sumber daya manusia dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah dengan variabel intervening sistem pengendalian intern pemerintah (Studi empiris pada DPKAD se-Sumatera Barat). *Jurnal Akuntansi*, 1(1), 1–24. <http://ejournal.unp.ac.id/students/index.php/akt/article/view/66>
- Yunita, A., Wardhani, R. S., & Hamsani, H. (2022). Factors affecting disclosure of internet financial reporting in the government of the Bangka Belitung islands. *International Journal of Multidisciplinary: Applied Business and Education Research*, 3(4), 717–730. <https://doi.org/10.11594/ijmaber.03.04.21>