

## DAFTAR PUSTAKA

- 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), 1–6. <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 and Economic Sciences Applied Research*, 11(3), 24–30. <https://doi.org/https://doi.org/10.25103/ijbesar.113.03>
- Avkiran, N. K., & Ringle, C. M. (2018). Partial Least Squares Structural Equation Modeling. In N. K. Avkiran & C. M. Ringle (Eds.), *Springer (Vol. 267)*. Springer International Publishing. <https://doi.org/10.1007/978-3-319-71691-6>
- Bhandari, P. (2021). *How to Find Outliers | 4 Ways with Examples & Explanation*. Scribbr., 1–12. <https://www.scribbr.com/statistics/outliers/>
- BPK RI. (2022). *IHPS Semester I Tahun 2022*. BPK. <https://www.bpk.go.id/ihps/2022/I>
- Casteel, A., & Bridier, N. (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), 6. <https://doi.org/https://doi.org/10.18551/econeurasia.2021-01>

- Chen, Z., Pan, J., Wang, L., & Shen, X. (2016). Disclosure of government financial information and the cost of local government's debt financing—Empirical evidence from provincial investment bonds for urban construction. *China Journal of Accounting Research*, 9(3), 191–206. <https://doi.org/10.1016/j.cjar.2016.02.001>
- 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>
- Devi, I. A. S., & Suardana, K. A. (2014). Pengaruh Ukuran Perusahaan, Likuiditas, Leverage Dan Status Perusahaan Pada Kelengkapan Pengungkapan Laporan Keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 8(3), 474–492. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/8295>
- Garson, G. D. (2016). *Partial least squares: regression & structural equation models* (3rd ed.). Statistical Publishing Associates. [www.statisticalassociates.com](http://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, Legislatif Size, Number of Population, and Intergovernmental revenue on The Financial Statements Disclosure. *European Journal of Business and Management Research*, 5(6), 1–4. <https://doi.org/10.24018/ejbmr.2020.5.6.651>
- 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>
- 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>
- Handayani, B. D., Rohman, A., Chariri, A., & Pamungkas, I. D. (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.
- 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. *Advances in Economics, Business and Management Research*, 89(Apbec

2018), 476–484. <https://doi.org/10.2991/apbec-18.2019.67>

- Hanif, R. A., Silalahi, S. P., Supriono, S., Hariyani, E., & Wiguna, M. (2023). Disclosure Level of Local Government's Financial Statements in Indonesia: Role of the Internal Control System. *Investment Management and Financial Innovations*, 20(3), 13–21. [https://doi.org/10.21511/imfi.20\(3\).2023.02](https://doi.org/10.21511/imfi.20(3).2023.02)
- 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 & Auditing Indonesia*, 23(2), 106–116. <https://doi.org/10.20885/jaai.vol23.iss2.art5>
- 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., & 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.
- Herlin, -, & Effendi, Y. (2017). Pemahaman Aparatur Pemerintah Terhadap Penerapan Akuntansi Keuangan Demi Terciptanya Good Governance. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 5(1), 36–44. <https://doi.org/10.37676/ekombis.v5i1.328>
- Kusuma, R., Aswar, K., & Ermawati. (2021). Pengungkapan laporan keuangan pemerintah daerah di indonesia: Suatu tinjauan empiris. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2(1), 581–591.
- 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/10.35335/enrichment.v12i2.568>
- Martin, W. E., & Bridgmon, K. D. (2012). *Quantitative and statistical research methods* (1st ed.). Jossey-Bass. <http://booksupport.wiley.com>
- 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>
- Marston, C. (2003). Financial reporting on the Internet by leading Japanese companies. *Corporate Communications: An International Journal*, 8(1), 23–

34. <https://doi.org/10.1108/13563280310458894>

- Muawanah, A., & Ermawati. (2022). Determinants of Mandatory Disclosure for Local Government Financial Statements. *Journal of Economics and Behavioral Studies*, 14(3(J)), 11–19. [https://doi.org/10.22610/jeps.v14i3\(J\).3308](https://doi.org/10.22610/jeps.v14i3(J).3308)
- Nazaruddin, I., & Sita, Y. Y. 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/10.2991/icaf-19.2019.14>
- Nur Probohudono, A., Supriyanto, S., & Mutiaranisa Kurniawati, E. (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>
- 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(J)), 65–69. [https://doi.org/10.22610/jeps.v12i3\(J\).3030](https://doi.org/10.22610/jeps.v12i3(J).3030)
- Nurtari, A., Fadilah, S., & Nucholisah, K. (2016). Pengaruh Karakteristik dan Kompleksitas Pemerintah Daerah terhadap Pengungkapan Laporan Keuangan (Studi pada Laporan Keuangan Pemerintah Daerah Kota/Kabupaten di Provinsi Jawa Barat periode 2013-2014). *Prosiding Akuntansi*, 2(1), 263–270. <https://doi.org/http://dx.doi.org/10.29313/.v0i0.3168>
- Pamungkas, B., Ibtida, R., & Avrian, C. (2018). Factors influencing audit opinion of the Indonesian municipal governments' financial statements. *Cogent Business & Management*, 5(1), 1540256. <https://doi.org/10.1080/23311975.2018.1540256>
- Peraturan Pemerintah No. 71 (2010). *Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah (SAP)*. <https://peraturan.bpk.go.id/Home/Details/5095/pp-no-71-tahun-2010>
- Pratolo, S., & Jatmiko, B. 2017. *Akuntansi Manajemen Pemerintah Daerah*. Yogyakarta: LP3M Universitas Muhammadiyah Yogyakarta
- Prismanisa, D., Suhairi, S., & 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://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)

- Putri, M., & Aswar, K. (2022). Local Government Financial Performance: The Role of *Political monitoring*. *Journal of Economics and Behavioral Studies*, 14(3(J)), 42–50. [https://doi.org/10.22610/jeps.v14i3\(J\).3307](https://doi.org/10.22610/jeps.v14i3(J).3307)
- 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)
- 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](http://www.wileypluslearningspace.com)