

DAFTAR PUSTAKA

- Adam, I. O. (2020). Examining E-Government development effects on corruption in Africa: The mediating effects of ICT development and institutional quality. *Technology in Society*, 61(December 2019), 101245. <https://doi.org/10.1016/j.techsoc.2020.101245>
- Alesina, A., & Perotti, R. (1996). Fiscal discipline and the budget process. *The American Economic Review*, 86 (2), 401–407.
- Ariva, M. S. Q. P., & Ermawati. (2020). Determinants Influencing the Level of Corruption in Indonesia Local Governments. *Journal of Economics and Behavioral Studies*, 12(4), 34–42. <https://ojs.amhinternational.com/index.php/jeb/article/view/3059/1954>
- Aswar, K., Ermawati, Jumansyah, Sumardjo, M., & Nopiyanti, A. (2022). The Role of Law Enforcement on Moderating the Relationship between Government Size, Fiscal Decentralization, Audit Finding and Corruption. *Universal Journal of Accounting and Finance*, 10(1), 211–218. <https://doi.org/10.13189/ujaf.2022.100122>
- Bröthaler, J., Getzner, M., & Haber, G. (2015). Sustainability of local government debt: a case study of Austrian municipalities. *Empirica*, 42(3), 521–546. <https://doi.org/10.1007/s10663-014-9261-3>
- Capasso, S., Goel, R. K., & Saunoris, J. W. (2019). Is it the gums, teeth or the bite? Effectiveness of dimensions of enforcement in curbing corruption. In *Economics of Governance* (Vol. 20, Issue 4). Springer Berlin Heidelberg. <https://doi.org/10.1007/s10101-019-00228-0>
- Dizrisa, D. A., Sudrajat, S., & Kusumawardani, N. (2020). Pengaruh Elemen Good Governance Terhadap Tingkat Korupsi Di Asia Tenggara. *Jurnal Akuntansi Dan Keuangan*, 25(1), 96–114. <https://doi.org/10.23960/jak.v25i1.242>
- Fernandes, C., & Meyer, B. (2018). Corruption in Brazilian Public Administration: A Study on the Perception of Law Enforcement Agents. *Journal of Public Administration and Governance*, 8(2), 119. <https://doi.org/10.5296/jpag.v8i2.13256>
- Fisman, R., & Gatti, R. (2002). *Decentralization and corruption : evidence across countries*. 83, 325–345.
- Goel, R. K., & Nelson, M. A. (1998). Corruption and government size: A disaggregated

- analysis. *Public Choice*, 97(1–2), 107–120. <https://doi.org/10.1023/a:1004900603583>
- Irvine, H., & Ryan, C. (2019). The financial health of Australian universities: policy implications in a changing environment. *Accounting, Auditing and Accountability Journal*, 32(5), 1500–1531. <https://doi.org/10.1108/AAAJ-03-2018-3391>
- Khairudin, & Erlanda, R. (2016). Pengaruh Transparansi dan Akuntabilitas Laporan Keuangan Pemerintah Daerah (LKPD) Terhadap Tingkat Korupsi Pemerintah Daerah (Studi Pada Pemerintah Kota Se-Sumatera). *Jurnal Akuntansi Dan Keuangan*, 7(September), 137–154.
- Kurrohman, T., Lailiyah, A., & Wahyuni, N. I. (2017). Determinant of fraudulent in government: An empirical analysis in Situbondo Regency, East Java, Indonesia. *International Journal of Economics and Management*, 11(SpecialIssue1), 133–140.
- Lee, K., Choi, S. O., Kim, J., & Jung, M. (2018). A study on the factors affecting decrease in the government corruption and mediating effects of the development of ICT and E-government-a cross-country analysis. *Journal of Open Innovation: Technology, Market, and Complexity*, 4(3), 41. <https://doi.org/10.3390/joitmc4030041>
- Magtulis, P. P., & Poquiz, J. L. (2017). Big Government, Big Corruption? Examining the Relationship between Government Size and Public Corruption in the Philippines. *International Journal of Public Administration*, 40(11), 954–967. <https://doi.org/10.1080/01900692.2016.1229676>
- Mai, P. T. (2020). *Law Enforcement On Corruption Cases In Vietnam*. 1(April), 1–9.
- Maria, E., & Halim, A. (2021). E-Government Dan Korupsi: Studi Di Pemerintah Daerah, Indonesia Dari Perspektif Teori Keagenan. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 5(1), 40–58. <https://doi.org/10.24034/j25485024.y2021.v5.i1.4789>
- Marsha, S. (2021). Hasil Pemeriksaan dan Kasus Korupsi Pada Pemerintah Daerah Studi pada Pemerintah Provinsi di Indonesia Tahun 2015-2018. *Jurnal Riset Akuntansi Dan Keuangan*, 9(1), 83–100. <https://doi.org/10.17509/jrak.v9i1.28342>
- Matore, M. E. E. M., & Khairani, A. Z. (2020). The Pattern of Skewness and Kurtosis Using Mean Score and Logit in Measuring Adversity Quotient (AQ) For Normality Testing. *International Journal of Future Generation Communication and Networking*, 13(1), 688–702.

- Montes, G. C., & Luna, P. H. (2020). Fiscal transparency, legal system and perception of the control on corruption: empirical evidence from panel data. In *Empirical Economics* (Vol. 60, Issue 4). Springer Berlin Heidelberg. <https://doi.org/10.1007/s00181-020-01849-9>
- Nathan, L., Aswar, K., Jumansyah, Mulyani, S., Hardi, & Nasir, A. (2022). The Moderating Role of Natural Resources Between Fiscal Decentralization, Government Internal Audit, Law Enforcement and Corruption: Evidence from Indonesian Local Government. *Contemporary Economics*, 16(4), 397–409. <https://doi.org/10.5709/ce.1897-9254.490>
- Nuruddin, M., & Rahmawati, I. P. (2021). Fraud Triangle dan Korupsi Pada Pemerintah Daerah di Indonesia. *Jurnal Riset Akuntansi & Komputerisasi Akuntansi (JRAK)*, 12(1), 110–124.
- Pratama, R. A., & Faisal. (2016). Pengaruh Hasil Pemeriksaan Bpk, Kinerja Keuangan Pemerintah Daerah Dan Ukuran Pemerintah Daerah Terhadap Nilai Indeks Persepsi Korupsi Pemerintah Daerah. *Diponegoro Journal of Accounting*, 5(9), 1–14.
- Puron-Cid, G., Reddick, C. G., & Ganapati, S. (2019). Public value of online financial transparency: Financial sustainability and corruption of public officials in the US state governments. *International Journal of Public Sector Management*, 32(5), 511–533. <https://doi.org/10.1108/IJPSM-03-2018-0073>
- Rahayuningtyas, D. P. A., & Setyaningrum, D. (2018). Pengaruh Tata Kelola Dan E-Government Terhadap Korupsi. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 1(4), 431–450. <https://doi.org/10.24034/j25485024.y2017.v1.i4.2597>
- Rodríguez Bolívar, M. P., Navarro Galera, A., Alcaide Muñoz, L., & López Subirés, M. D. (2016). Risk Factors and Drivers of Financial Sustainability in Local Government: An Empirical Study. *Local Government Studies*, 42(1), 29–51. <https://doi.org/10.1080/03003930.2015.1061506>
- Slembeck, T., Jans, A., & Leu, T. (2014). A politico-economic perspective on financial sustainability. *Journal of Public Budgeting, Accounting and Financial Management*, 26(1), 140–164. <https://doi.org/10.1108/JPBAFM-26-01-2014-B006>
- Verawaty, Puspanita, I., & Sularti, E. (2019). Pengaruh BPK, Karakteristik Pemerintah Dan Indeks Pembangunan Manusia Terhadap Tingkat Korupsi Pemerintah Daerah Di

Indonesia. *MBIA*, 18(2), 79–99. <https://doi.org/10.33557/mbia.v18i2.428>

Wardhani, D. T., & Payamta, P. (2020). Menguji Faktor Determinan Financial Sustainability pada Sektor Pemerintah. *Jurnal Kajian Akuntansi*, 4(1), 13. <https://doi.org/10.33603/jka.v4i1.3305>