

## LOCAL GOVERNMENTS FINANCIAL REPORTING QUALITY IN PAPUA AND WEST PAPUA: DO LOCAL GOVERNMENT CHARACTERISTICS MATTER?



<https://journal.unpas.ac.id/index.php/jrak/index>

Amrie Firmansyah<sup>1</sup>✉, Zef Arfiansyah<sup>2</sup>Muhamad Rizal Yuniar<sup>3</sup>

<sup>1,2</sup>Department of Public Sector Accounting, Politeknik Keuangan Negara STAN

<sup>3</sup>Directorate General of Tax, Ministry of Finance

✉[amrie@pknstan.ac.id](mailto:amrie@pknstan.ac.id)

Jl. Bintaro Utama Sektor 5, Tangerang Selatan, Banten, Indonesia

### Article Info

History of Article

Received: 29/5/2022

Revised: 23/8/2022

Published: 10/10/2022

Jurnal Riset Akuntansi Kontemporer

Volume 14, No. 2, Oktober 2022, Page 139-147

ISSN 2088-5091 (Print)

ISSN 2597-6826 (Online)

**Keywords:** expenditures; fiscal decentralization; financial reporting; general allocation funds; local governments

### Abstract

This study investigates the effect of local government size, local government spending, and the local government dependence level on the financial reporting quality. This study employs a quantitative method. The research data summarizes the financial statements of the regency/city governments in Papua and West Papua from 2016 to 2020. The data is sourced from [www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id) and [www.bpk.go.id](http://www.bpk.go.id). By using purposive sampling, the sample amounted to 207 observations. The hypothesis testing of this research was conducted employing logistic regression. The test results suggest that the local government size and local government spending are positively associated with financial reporting quality. In contrast, the local government dependence level is negatively associated with financial reporting quality.

## INTRODUCTION

Fiscal decentralization in Indonesia has been implemented in Indonesia for more than 20 years since the issuance of Law Number 22 of 1999 concerning Local Governments and Law Number 25 of 1999 concerning Fiscal Balance between Central and Local Governments. Fiscal decentralization promotes local government accountability and transparency (Nuryani & Firmansyah, 2020). Another goal is to increase community participation in the regional development process, reduce regional inequality, ensure the implementation of minimum public services in each region, and improve community welfare (Nuryani & Firmansyah, 2020). However, not all regions can apply the concept of fiscal decentralization well, especially the basic services local governments provide to the community (Pasaribu, 2022). Fiscal decentralization has been considered the freedom to spend funds according to the priorities and needs of each region (Pasaribu, 2022). However, the large portion of personnel expenditure burdens the local government budgets, even though local governments need to develop infrastructure to fulfill basic services to the community. This fulfillment also relies on transfer funds from the central government (Pasaribu, 2022). Thus, in addition to implementing local government expenditures that are still not of high quality, the ability of regional finances to fulfill public services is also still low. The quality of fiscal decentralization can be realized if local governments can implement good governance (Nuryani & Firmansyah, 2020). The implementation of good governance in local governments

can be seen in the financial reporting quality because the quality of financial statements describes the quality of government transparency and accountability.

Since 2015, local governments have implemented accrual-based financial accounting standards. Applying this standard improves the local government's financial reporting quality, leading financial statements to make better decisions. Local governments' financial statements depict all activities related to financial consequences (Safitry et al., 2021). Under these standards, information on local government financial statements is more relevant to be used by stakeholders related to the financial condition of a local government entity. The impact of the presentation of local government financial information that is not following government accounting standards results in the low quality of financial reporting. The presentation of financial information in local government financial statements is in line with Government Regulation Number 12 of 2019 concerning local governments' financial management. The regulation stipulates that regional finances must be managed efficiently, economically, effectively, transparently and responsibly by considering the principles of justice, decency, and benefits for the community. The quality of financial statements related to the transparency of local government financial information is in presenting numbers and financial management within a local government. Also, it enhances the credibility and integrity of public finances and contributes to better management of public resources (Krambia-Kapardis et al., 2016). Thus, the information sourced from local governments' financial statements will benefit the public interest (Ratifah & Nuraeni, 2021).

Furqan et al., (2020) concluded that local government reporting is related to the quality of public service. The quality of local government financial statements can be related to the opinion of the Indonesia Supreme Audit Board (BPK), which has the authority to audit local governments' financial statements. Since the Accrual-Based Government Financial Accounting Standard in 2015, progress from 2016 to 2020 shows that not all local governments receive an unqualified opinion. There was an increase in unqualified opinions from 70% in 2016 and 90% in 2020 (BPK RI, 2021). BPK RI (2021) explained that improvements in local government financial reporting were caused by improvements in fixed asset management and the overcoming of shortages or excesses in capital for goods and services expenditures.

On the other hand, local governments have still not obtained an unqualified opinion. This condition shows that not all financial statements are presented properly (BPK RI, 2021). This condition occurs due to incompatibility of financial statements with Government Accounting Standards or insufficient evidence to support the fairness of local government financial statements (BPK RI, 2021). In general, problems in the presentation of financial statements occur, among others, due to the unreliability of the registrar in the accounts of current assets, fixed assets, and capital expenditures (BPK RI, 2021). The low quality of the financial reporting is in line with the opinion of the Supreme Audit Board, other than being unqualified. The lack of support and public participation in supporting the success of the government's work program is the impact of obtaining an opinion other than an unqualified opinion on the government's financial statements (BPK RI, 2021). In addition, the low quality of financial reporting leads to public perceptions of irregularities in regional financial management. The low quality of financial statements causes the information presented cannot be used in decision-making.

Several studies that have tested the quality of local government financial reporting have been carried out using an internal control system (Anggadini et al., 2021; Bagjana & Rachman, 2021; Kurniawan, 2016; Nilamsari et al., 2020; Surastiani & Handayani, 2015; Triono & Dewi, 2020), regional financial accounting systems (Anggadini et al., 2021; Sholohah et al., 2019), local government governance (Sholohah et al., 2019), government accounting standards (Sholohah et al., 2019), monitoring (Sholohah et al., 2019), government reform quality (Sholohah et al., 2019), public servant competence (Aprisyah & Yuliati, 2021; Bagjana & Rachman, 2021; Haryati, 2016; Kurniawan, 2016; Nilamsari et al., 2020; Pratiwi & Lestary, 2020; Sholohah et al., 2019; Surastiani & Handayani, 2015), information technology (Kurniawan, 2016; Nilamsari et al., 2020; Pratiwi & Lestary, 2020; Surastiani & Handayani, 2015), the accrual basis implementation (Pratiwi & Lestary, 2020), management commitment (Haryati, 2016) the effectiveness of internal auditors (Haryati, 2016), the accounting system quality (Aprisyah & Yuliati, 2021; Haryati, 2016; Nilamsari et al., 2020), completion of follow-up to BPK findings (Haryati, 2016).

Those studies focus more on factors that affect the quality of local government financial reports as a whole without paying attention to the specific aspects of the area. As far as the literature search we have conducted, there are still few studies that attempt to analyze how the specific characteristics of an area will affect the quality of its financial statements. Papua and West Papua have unique characteristics when compared to other provinces. Regarding state finances, Papua and West Papua receive the largest transfer and village funds compared to other provinces (Faqir, 2021). In addition, the Central Government has given greater sidedness to Papua and West Papua than other regions over the past 20 years (Faqir, 2021). These two regions have received transfer funds to the regions, special autonomy funds, infrastructure funds and higher ministry/ institutional expenditures than other regions (Faqir, 2021). One of the indicators in assessing the success of

these two regions is the quality of financial reporting which reflects the performance of leaders in managing regional finances and empowering resources in the regions. Thus, testing the quality of financial reports in these two provinces is still very interesting.

This study aims to empirically examine the effect of local government size, local government spending, and the local government dependence level on the financial reporting quality. This characteristic is related to the condition of public organizations on the demands of stakeholders. Government Regulation No. 71 of 2010 describes the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information to fulfill its objectives (Peraturan Pemerintah RI, 2010). The following four characteristics are needed to meet the desired quality of government financial reports: relevant, reliable, comparable, and understandable (Peraturan Pemerintah RI, 2010). The local government size can be related to the value of assets in the local government operations implementation (Nuryani & Firmansyah, 2020). Local government spending reflects development programs and activities that should be responsible for their performance to the public (Nuryani & Firmansyah, 2020). The local government dependence level reflects the dependence of local government revenue sources from the central government or other local governments because the local government revenue sources are still limited (Nuryani & Firmansyah, 2020). Testing of local government characteristics is usually carried out in the context of the transparency level of local government financial management, such as the local government size (Nainggolan & Purwanti, 2016; Nuryani & Firmansyah, 2020; Puspita & Martani, 2012; Serrano-Cinca et al., 2009; Styles & Tennyson, 2007), local government spending (Nainggolan & Purwanti, 2016; Nuryani & Firmansyah, 2020; Puspita & Martani, 2012; Yustikasari, 2018), local government dependency level (Puspita & Martani, 2012). Local government financial reporting is closely related to the transparency level of regional financial management because the high quality of financial reporting is related to the high transparency of local government financial information. Testing the three characteristics of local governments on the local government financial reporting quality is relevant to be carried out. This research differs from previous research that examines one local government's internal conditions and uses primary data. Meanwhile, this study employs the context of local government characteristics and secondary data. The characteristics of local governments, such as the level of dependence of local governments, the size of local governments, and the level of local government spending, describe the geological dan condition of a local government that is easily recognized by the community. This study employs regency/city governments data in Papua and West Papua. Regencies/cities in this area have a fairly large allocation of transfers to regions nationally sourced from the APBN to be relevant to regional financial management. The development of transfers to local governments from 2016 to 2020 for regency and city governments is compared with national transfers.

Table 1  
The Summary of Realization of Transfers to Regions in the Provinces of Papua and West Papua

Year	Papua	West Papua
2016	5.987%	2.445%
2017	5.564%	2.508%
2018	5.766%	2.389%
2019	6.024%	3.291%
2020	5.689%	2.967%
Mean	5.806%	2.720%

Source: DG of Fiscal Balance Data Processed

## METHOD

This study employs quantitative methods. The secondary data used in this study are data and information from the financial reports of regency/city governments located in Papua and West Papua provinces. The research data is sourced from [www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id) and [www.bpk.go.id](http://www.bpk.go.id). By using purposive sampling, the sample criteria in this study are as follows:

Table 2  
Research Sample Summary

Criteria	Number
Regency/city governments in the Provinces of Papua and West Papua	42
Year of Observation (2016 to 2020)	5
The amount of initial data that can be used in research	210
Incomplete data	3
Total sample	207

Source: Processed Data

This study uses the local government financial reporting quality as the dependent variable. Meanwhile, the independent variables in this study include the size of the local government, local government expenditures and the local government dependences. The local government financial reporting quality is measured by the audit opinion of the Indonesia Supreme Audit Board on the Regional Government Financial Reports every year. This variable is a dummy variable following Akrom & Firmansyah (2017), Nainggolan & Purwanti (2016) and Yudistira & Rohman (2022). Local governments with an unqualified opinion obtain a score of 1, while the other than unqualified opinion obtain 0. The proxy employed to measure local government size is the natural logarithm (Ln) of total local government assets, following Nainggolan & Purwanti (2016) and Puspita & Martani (2012). This study measures the local government spending employs natural logarithms (Ln) of local government expenditures following Nuryani & Firmansyah (2020). The local government dependence level is calculated based on the realization value of the general allocation funds received from the central government compared to the total local government revenues, follows Nuryani & Firmansyah (2020).

$$\text{local government dependence level} = \frac{\text{realization of general allocation fund}}{\text{(Total local government revenue)}}$$

Hypothesis testing in this study is carried out by logistic regression by two models. The application of regression analysis in this study aims to identify what factors affect the quality of local government financial reports. As stated by Gordon (2015), the advantage of regression is its ability to identify whether the relationship between one variable and another is genuine or spurious. Model 1 is the main model, while model 2 is an additional model that breaks down local government expenditures into five parts: personnel expenditures, goods and services expenditures, capital expenditures, grant expenditures, and other expenditures. We break down the expenditure variable into five variables to further analyze what type of expenditure has a greater influence on the quality of financial statements. Public servant expenditures, goods and services expenditures and capital expenditures are the three largest expenditure groups, while grant expenditures are non-binding and unsustainable expenditures while the rest are grouped as other expenditures.

Model 1:

$$FRQ_i = \beta_0 + \beta_1 SIZE_i + \beta_2 DEP_i + \beta_3 EXP_i + \varepsilon_i \dots \dots \dots (1)$$

Model 2:

$$FRQ_i = \beta_0 + \beta_1 SIZE_i + \beta_2 DEP_i + \beta_3 PSEXP_i + \beta_4 GSEXP_i + \beta_5 CAPEX_i + \beta_6 GREXP_i + \beta_7 OTEXP_i + \varepsilon_i \dots \dots \dots (2)$$

Where: FRQ is financial reporting quality of local government, SIZE is local government size, DEP is the local government dependence level, EXP is local government expenditures, PSEXP is public servant expenditures, GSEXP is goods and services expenditures, CAPEX is capital expenditures, GREXP is grant expenditures, OTEXP is other expenditures

## RESULTS

The descriptive statistics of the variables employed in this study are as follows:

Table 3  
Descriptive statistics

Var	Obs	Mean	Med.	Std. Dev.	Min.	Max.
OP	207	0.5217	1	0.501	0	1
SIZE	207	28.492	28.449	0.433	27.117	31.228
DEP	207	0.522	0.530	0.097	0.187	0.678
EXP	207	27.808	27.802	0.282	27.184	28.734
EMPEXP	207	26.337	26.344	0.414	24.964	27.322
GASEXP	207	26.575	26.555	0.343	25.631	27.663
CAPEXP	207	26.263	26.298	0.460	24.542	27.900
GREXP	207	24.235	24.241	0.809	21.850	25.974
OTHEXP	207	24.904	24.972	1.344	21.286	27.251

Source: Data Processed

The table above shows that more than 50 percent of the financial statements in this study obtained an unqualified opinion (52.17%), and the rest obtained other than an unqualified opinion. In addition, the local government dependence of 52.2% indicates that the regency/city government's income in Papua and West Papua is still largely from general allocation funds. Regency/municipal government spending in Papua and West Papua every year is close to the size of the regional government. The largest regency/city government expenditures are allocated for goods and services and public servant (personnel) expenditures.

Table 4 and Table 5 show the correlation between the independent variables. From the two tables, the correlation coefficient between all variables is still below 0.8, so there is no correlation problem (multicollinearity) between the variables used in this study.

Table 4  
Multicollinearity Test Results Model 1

	DEP	SIZE	EXP
DEP	1.000	-0.323	0.198
SIZE	-0.323	1.000	-0.530
EXP	0.198	-0.530	1.000

Source: Processed

Table 5  
Multicollinearity Test Results Model 1

	DEP	SIZE	EMPEXP	GASEXP	CAPEXP	GREXP	OTHEXP
DEP	1.000	-0.233	-0.041	0.079	0.199	0.041	-0.071
SIZE	-0.233	1.000	-0.258	-0.342	-0.239	-0.022	-0.122
EMPEXP	-0.041	-0.258	1.000	-0.207	0.102	-0.328	0.216
GASEXP	0.079	-0.342	-0.207	1.000	-0.204	0.057	0.010
CAPEXP	0.199	-0.239	0.102	-0.204	1.000	0.028	0.124
GREXP	0.041	-0.022	-0.328	0.057	0.028	1.000	-0.053
OTHEXP	-0.071	-0.122	0.216	0.010	0.124	-0.053	1.000

Source: Processed

Furthermore, the hypothesis test results summary is shown in Table 6 below.



Table 6  
Hypothesis Test Results Summary

Var	Main Model				Additional Model			
	B	Wald	Sig.		B	Wald	Sig.	
Constant	-51.415	7.102	0.004	***	-52.423	7.526	0.003	***
SIZE	0.860	3.071	0.040	**	0.582	1.215	0.135	
DEP	-10.217	17.775	0.000	***	-11.321	20.611	0.000	***
EXP	1.168	2.065	0.075	*				
PSEXP					2.049	15.445	0.000	***
GSEXP					-0.013	0.000	0.492	
CAPEX					-0.478	1.104	0.147	
GREXP					-0.313	2.001	0.079	*
OTEXP					0.341	7.059	0.004	***
Nagelkerke R2		0.253				0.374		
Chi2		43.506				67.991		
Sig. (Chi2)		0.000				0.000		

Notes: SIZE is local government size, DEP is the local government dependence level, EXP is local government expenditures, PSEXP is public servant expenditures, GSEXP is goods and services expenditures, CAPEX is capital expenditures, GREXP is grant expenditures, OTEXP is other expenditures. \*, \*\*, and \*\*\* denote significance based on one-tailed t-tests at or below the 10%, 5%, and 1% levels.

## DISCUSSION

The test results suggest that the local government size is positively associated with the financial reporting quality. This finding aligns with that regencies/cities in Papua and West Papua are pressured to present financial statement information to the public. This condition risks stakeholder confidence in presenting financial statements. Large local governments indicate they have many economic resources. It will fulfill a good governance implementation and serve the number of stakeholders. These resources come from various parties, namely the community, the central government, creditors, grant donors and other parties (Nuryani & Firmansyah, 2020). As a form of accountability, local governments reveal how to manage these resources. The increase in managed resources increases local governments' transparency by presenting more detailed information from the planning stage to reporting so that stakeholders understand the use of the resources they provide. The regencies/cities in Papua and West Papua are getting bigger and are responsible for disclosing better financial statement information than local governments with smaller assets. In addition, the larger size of local governments can encourage increased transparency of financial information to the public (Puspita & Martani, 2012; Serrano-Cinca et al., 2009; Styles & Tennyson, 2007).

Large local governments have adequate resources to provide financial information disclosure as one of their strategies to provide services to the community (Serrano-Cinca et al., 2009). The resources allow local governments to invest in improving the quality of financial reporting. In addition, large regencies/cities in Papua and West Papua generally have large budgets for information technology services to support the improvement of data and financial statement information (Nuryani & Firmansyah, 2020; Styles & Tennyson, 2007).

The test result suggests that regional dependence is negatively associated with financial reporting quality. This result indicates that the more a local government depends on general allocation funds, the worse the quality of the local government's financial reports. These results indicate the poor management of general allocation funds in local governments in Papua and West Papua. The general allocation fund is a form of intervention from the central government to support local governments in providing basic services to the community, such as infrastructure, education and health. To support its utilization, the central government measures the accountability of this general allocation fund based on the level of absorption of funds, not based on the allocation of its use. Thus, in the field, these funds can be used for purposes other than those expected, such as payment of salaries or honorariums. Due to the pattern of accountability, which tends to be less detailed, reports prepared by local governments tend to be less transparent. The government's openness in disclosing the use of general allocation funds is a form of information asymmetry (Greiling & Spraul, 2010). This issue is crucial for Papua and West Papua since more than 50% of regency/city revenue derives from general allocation funds.

The test result suggests that regency/city government spending is positively associated with financial reporting quality. The local government spending quality is determined by its budget realization absorption. One of the efforts of local governments to improve the quality of their financial reports is to realize their expenditures by the local budget. The existence of stakeholder demands on local government spending has resulted in regency/city governments in Papua and West Papua attempting to present their information by government accounting standards. Local government spending encourages local governments to disclose complete information about the policies they take, the implementation of these policies and accountability for the funds they manage. Based on the results of descriptive statistics, most regency/city governments in Papua and West Papua have high spending. However, it is directly related to the quality of the presentation of financial statements.

Additional testing regarding expenditure reveals that there are expenditures that affect the quality of financial reporting, namely public servant expenditure, grant expenditures and other expenditures. This research failed to prove the effect of goods and services expenditure and capital expenditure on the quality of financial reporting. Public servants and other expenditures are positively associated with financial reporting quality. It means that the higher (lower) expenditure on personnel and small items, the higher (lower) quality of financial reporting. Furthermore, the result also shows that grant expenditures are negatively associated with the financial reporting quality. It indicates that the higher spending on the grant will lower the quality of financial reporting. The composition of regency/city government expenditures in Papua and West Papua during the period 2016 to 2020 includes personnel expenditures consisting of 26.18% of total expenditures, goods and services expenditures of 32.66% of total expenditures, capital expenditures of 25.08% of total expenditures, grants amounted to 4.01% of the total expenditure. Other expenditures amounted to 12.06% of the total expenditure.

This result indicates that the public servant expenditures that the regency/city governments have been managed well. Although the amount of personnel expenditure dominates local government expenditure compared to the amount of regional expenditure for development such as infrastructure, district/city personnel expenditure is related to public service matters directly in contact with the community. The district/city government in Papua considers a large amount of personnel expenditure as one of the performances that need transparency and accountability to stakeholders. Furthermore, these results also show that the accountability mechanism for personnel expenditure is easier for local government personnel to implement. Thus, higher public servant expenditure will improve financial reporting quality.

Another expenditure is an account that comprises non-significant amount expenditures. One of the other expenditures in this research is social assistance. Regency/city governments in Papua and West Papua consider that good accountability for spending money, goods or services provided to the community is to protect the community from the possibility of social risks, increase economic capacity and/or community welfare related to the quality of financial management in the region.

Grant spending at the local government level is given to the central government or other regional governments, local government-owned enterprises, agencies, institutions and community organizations incorporated as Indonesian legal entities, whose designations have been specifically determined, are not mandatory and non-binding, and are not continuously aimed at support the administration of local government affairs. Based on the study's findings, it is expected that the amount of district/city government grant spending in Papua and West Papua is not a priority and can burden the district/city government's finances. Although grant spending is carried out according to the agreement, monitoring the use of grant spending from district/city governments in Papua and West Papua is not going well. Thus, the higher the amount spend on this expenditure, the lower the quality of financial reporting.

In this research, we find that spending on goods and services and capital expenditure do not influence the quality of financial reporting. We suggest that this result is due to government regulations related to procuring goods and services and provisions in the government sector. Therefore, goods and services procurement activity, which embodies goods and services expenditure and capital expenditure, is normal and uniform in local government entities. In summary, this study's finding reflects that personnel and other expenditures are associated with public trust. It will arise when the community views local governments as competent, reliable, honest, and, at the same time, able to meet their needs (Park & Blenkinsopp, 2011).

## CONCLUSION

Local government dependence can reduce the financial reporting quality. The asymmetric information on general allocation funds has resulted in declining regency/city government financial reports in Papua and West Papua. The size of the local government can improve the financial reporting quality. Local governments with large sizes have a responsibility to stakeholders to be more transparent in presenting financial statement information. It aligns with regency/city government spending in Papua and West Papua provinces. Regency/city governments consider that the administration of local government spending is one of the most important data for stakeholders

The limitation of this research is that the measurement of the quality of financial statements is still limited to audit opinion. Future research can develop a more comprehensive proxy for the financial reporting quality for government entities to capture a better proxy of financial reporting quality. This research failed to identify the role of goods and services expenditure and capital expenditure on financial reporting quality; another approach may be suitable to identify their role. In addition, future research can employ regency/city governments data in other parts of Indonesia with a longer time horizon to obtain more complete test results.

This study indicates that the Indonesia Ministry of Home Affairs needs to guide the local government's financial reporting quality, especially regency/city governments in Papua and West Papua. The Ministry of Home Affairs encourages regency/city governments to increase the policy to enhance financial reporting quality, following government accounting standards, local government planning, and applicable laws and regulations. Also, this study encourages The Indonesia Ministry of Finance to monitor transfers to local government especially general allocation funds. The Indonesia Ministry of Finance should issue regulations governing the transparency of general allocation funds to the public. Despite the block grant nature of the funds, the public has the right to recognize what local governments have done with the funds they have provided, especially in Papua and West Papua.

## REFERENCES

- Akrom, J., & Firmansyah, A. 2017. The Moderating Effect of Audit Opinion on the Local Government Financial Performances and the Disclosure Compliance of Financial Information. *AFEBI Accounting Review (AAR)*, 2(2), 68–82. <https://doi.org/10.47312/aar.v2i02.98>
- Anggadini, S. D., Bramasto, A., & Aulia, S. 2021. *Kualitas Laporan Keuangan Pemerintah Daerah: Dampak Dari Sistem Pengendalian Intern dan Sistem Akuntansi Keuangan Daerah*. *Akurat: Jurnal Ilmiah Akuntansi*, 12(2), 165–178. <https://unibba.ac.id/ejournal/index.php/akurat/article/view/594>
- Aprisyah, P., & Yuliati, A. 2021. *Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah dan Kompetensi Sumber Daya Manusia Terhadap Laporan Keuangan Daerah (Studi Empiris Pada Dinas Perhubungan Kota Bengkulu)*. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(2), 1855–1869. <https://doi.org/10.31955/mea.vol5.iss2.pp1855-1869>
- Bagjana, I. F., & Rachman, A. A. 2021. Factors Affecting the Quality of SKPD Financial Reports in Cimahi City Local Government. *Jurnal Aset (Akuntansi Riset)*, 13(13), 300–313. <https://doi.org/10.17509/jaset.v13i2.37707>
- BPK RI. 2021. *Opini WTP Laporan Keuangan Pemda Alami Peningkatan*. <https://www.bpk.go.id/news/opini-wtp-laporan-keuangan-pemda-alami-peningkatan>
- Faqir, A. Al. 2021. *Alokasi Transfer Daerah ke Papua dan Papua Barat Terbesar di 2021*. <https://www.merdeka.com/uang/alokasi-transfer-daerah-ke-papua-dan-papua-barat-terbesar-di-2021.html>
- Furqan, A. C., Wardhani, R., Martani, D., & Setyaningrum, D. 2020. The Effect of Audit Findings and Audit Recommendation Follow-up on the Financial Report and Public Service Quality in Indonesia. *International Journal of Public Sector Management*, 33(5), 535–559. <https://doi.org/10.1108/IJPSM-06-2019-0173>
- Gordon, R. A. 2015. *Regression Analysis for the Social Sciences*. in *Regression Analysis for the Social Sciences* (2nd ed.). Routledge. <https://doi.org/10.4324/9780203118092>
- Greiling, D., & Spraul, K. 2010. Accountability and the Challenges of Information Disclosure. *Public Administration Quarterly*, 34(3), 338–377. <https://doi.org/10.2307/41288352>
- Haryati, T. 2016. *Anteseden Kualitas Laporan Keuangan Pemerintah Daerah*. *Indonesia Treasury Review*, 1(3), 1–18. <https://doi.org/10.33105/itrev.v1i3.42>
- Krambia-Kapardis, M., Clark, C., & Zopiatis, A. 2016. Satisfaction Gap in Public Sector Financial Reporting. *Journal of Accounting in Emerging Economies*, 6(3), 232–253. <https://doi.org/10.1108/jaee-08-2013-0040>



- Kurniawan, I. S. 2016. *Determinan Kualitas Laporan Keuangan Pemerintah Daerah*. *Kinerja : Jurnal Ekonomi Dan Manajemen*, 13(1), 47–58. <https://journal.feb.unmul.ac.id/index.php/KINERJA/article/view/362>
- Nainggolan, A. T., & Purwanti, D. 2016. *Analisis Faktor-Faktor yang Mempengaruhi Transparansi Informasi Keuangan Daerah Via Website (Simposium Nasional Akuntansi XIX, Lampung, 24-27 Agustus 2016)*. [http://lib.ibs.ac.id/materi/Prosiding/SNA XIX \(19\) Lampung 2016/makalah/099.pdf](http://lib.ibs.ac.id/materi/Prosiding/SNA XIX (19) Lampung 2016/makalah/099.pdf)
- Nilamsari, Y., Sukesti, F., Alwiyah, A., Hanum, A. N., & Ery, R. W. 2020. *Kualitas Laporan Keuangan Pemerintah Daerah: Studi OPD Kota Semarang*. *Maksimum: Media Akuntansi Universitas Muhammadiyah Semarang*, 10(2), 85–94. <https://doi.org/10.26714/mki.10.2.2020.85-94>
- Nuryani, N., & Firmansyah, A. 2020. Determinants of Transparency in Financial Management on Local Government Websites : Evidence From Indonesia. *Humanities and Social Sciences Letters*, 8(2), 145–155. <https://doi.org/10.18488/journal.73.2020.82.145.155>
- Park, H., & Blenkinsopp, J. 2011. The Roles of Transparency and Trust in the Relationship Between Corruption and Citizen Satisfaction. *International Review of Administrative Sciences*, 77(2), 254–274. <https://doi.org/10.1177/0020852311399230>
- Pasaribu, M. 2022. UU HKPD: Re-design Desentralisasi Fiskal. <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/opini/3890-uu-hkpd-re-design-desentralisasi-fiskal.html>
- Peraturan Pemerintah RI. 2010. *Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan*. <https://peraturan.bpk.go.id/Home/Details/5095/pp-no-71-tahun-2010>
- Pratiwi, W., & Lestary, U. D. 2020. *Determinan Kualitas Laporan Keuangan*. *Jurnal Akuntansi Dan Governance*, 1(1), 47–56. <https://doi.org/10.24853/jago.1.1.47-56>
- Puspita, R., & Martani, D. 2012. *Analisis Pengaruh Kinerja dan Karakteristik Pemda Terhadap Tingkat Pengungkapan dan Kualitas Informasi Dalam Website Pemda* (15th National Accounting Symposium, Banjarmasin, 20-23 September 2012). [https://www.researchgate.net/publication/321797043\\_Analisis\\_pengaruh\\_kinerja\\_dan\\_karakteristik\\_PEMDA\\_terhadap\\_tingkat\\_pengungkapan\\_dan\\_kualitas\\_informasi\\_dalam\\_website\\_PEMDA](https://www.researchgate.net/publication/321797043_Analisis_pengaruh_kinerja_dan_karakteristik_PEMDA_terhadap_tingkat_pengungkapan_dan_kualitas_informasi_dalam_website_PEMDA)
- Ratifah, I., & Nuraeni, P. 2021. Influence of Fiscal Stress and Legislature Size on Expenditure Change. *Jurnal Riset Akuntansi Kontemporer*, 13(2), 59–64. <https://doi.org/10.23969/jrak.v13i2.4248>
- Safitry, H. A., Luhsasi, D. I., & Permatasari, C. L. 2021. Analysis of Financial Statement in Assessing the Financial Performance of Local Government. *Jurnal Riset Akuntansi Kontemporer*, 13(2), 65–71. <https://doi.org/10.23969/jrak.v13i2.3955>
- Serrano-Cinca, C., Rueda-Toma, M., & Portillo-Tarragona, P. 2009. Factors Influencing E-Disclosure in Local Public Administrations. *Environment and Planning C: Government and Policy*, 27(2), 355–378. <https://doi.org/10.1068/c07116r>
- Sholohah, S. A., Sulistyawati, A. I., & Santoso, A. 2019. *Kualitas Laporan Keuangan dan Faktor-Faktor yang Mempengaruhinya*. *Indonesia Accounting Journal*, 1(2), 45–56. <https://doi.org/10.32400/iaj.26622>
- Styles, A. K., & Tennyson, M. 2007. The Accessibility of Financial Reporting of u.s. Municipalities on the Internet. *Journal of Public Budgeting, Accounting & Financial Management*, 19(1), 56–92. <https://doi.org/10.1108/JPBAFM-19-01-2007-B003>
- Surastiani, D. P., & Handayani, B. D. 2015. *Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah*. *Jurnal Dinamika Akuntansi*, 7 (2), 139–149. <https://doi.org/10.15294/jda.v7i2.4124>
- Triono, B. R. M. S., & Dewi, S. N. 2020. *Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah*. *Jurnal Akuntansi Dan Pajak*, 21(1), 213–220. <https://doi.org/10.29040/jap.v21i1.1008>
- Yudistira, Y., & Rohman, A. 2022. *Pengaruh Karakteristik Pemerintah Daerah Terhadap Transparansi Pemerintah Daerah*. *Diponegoro Journal of Accounting*, 11(1), 1–10.
- Yustikasari, Y. 2018. *Pengaruh Karakteristik Pemerintah Daerah Terhadap Tingkat Pengungkapan Sukarela Informasi Keuangan Pada Website Pemerintah Daerah*. *Jurnal Profita*, 11(1), 34–52. <https://doi.org/10.22441/profita.2018.v11.01.003>