

# Factors Affecting Information Quality of Local Government Financial Statement

**Fakhri Triasa Anggriawan**

*Department of Accounting - Faculty of Economics and Business  
Universitas Padjadjaran*

**Ivan Yudianto**

*Department of Accounting - Faculty of Economics and Business  
Universitas Padjadjaran*

**Abstract:** This study aims to determine the factors that affect the information quality of West Bandung District local government financial information. Government financial statement should meet qualitative characteristics. This research uses qualitative method and data completion with interview technique and reports to 17 informants, which are heads of sub finance section in Regional Work Units of West Bandung District. Data analysis is done by data reduction, then presents data and conclude data obtained according to the data analysis method for qualitative research. The results of this study indicate the factors that affect the information quality of West Bandung District Financial Statements are the application of Government Accounting Standards, human resources quality, internal control system, utilization of information technology, organizational commitment, the role of internal auditors, assets, external factors, and the operational fund management of special schools for West Bandung District Education Office.

**Keywords :** *Local Government Financial Statements; Accountability; Internal Control System; Internal Auditor; Organizational Commitment*

## Introduction

In a relatively short period, public sector accounting has undergone rapid growth. The phenomenon that occurs in the development of the public sector in Indonesia today is the strengthening of accountability and transparency demands for public institutions, both central and local. According to Teguh Arifiyadi (2008), accountability can be interpreted as the obligations of individuals or rulers who are entrusted to manage public resources and concerned with it then can answer matters relating to accountability.

According to Mahmudi (2010), accountability is divided into several segments, including legal accountability and honesty, managerial accountability, program accountability, policy accountability, and financial accountability. For financial accountability, local governments are responsible for publishing financial statements to stakeholders. The Accounting Standard Board (1999) in Concepts Statement Number 1 on Objectives of Financial Reporting states that accountability is the basis of financial reporting in government based on the right of the community to

know and receive explanations for the collection of resources and their use.

The financial statements that have been made will be published to assist in making decisions for its users. Therefore, the information contained in Local Government Financial Statements should be useful and appropriate to the needs of its users. Xu et al. (2003) state that information will be useful if the information can support decision making and can be understood by the users. The criteria and elements to meet some qualitative characteristics to produce financial information that can meet the desired quality or have value or benefits as mentioned in the Conceptual Framework of Government Accounting Standard (Government Regulation Number 71 the Year 2010) which consists of:

- (a) Relevant; information is said to be relevant if the information has benefits, under the actions performed by users of financial statements. In other words, information is said to be relevant if it can affect managerial decision making. Relevant information can be used to evaluate past, present, and future events.
- (b) Reliable; meaning information in the financial statements is free of misleading notions and material errors, presenting every fact honestly, and verifiable.
- (c) Comparable; meaning that the information contained in the financial statements will be more useful if compared to the previous period financial statements or the financial statements of other reporting entities in general; and
- (d) Understandable; meaning that the information presented in the financial statements can be understood by the user and expressed in terms and terms tailored to the limits of the user's understanding.

Meanwhile, the semester audit conducted by The Audit Board of The Republic of Indonesia to the West Java Provincial Government. The Audit Board

of The Republic of Indonesia has also issued Reports of Audit Report on West Java Provincial Government Financial Report 2016, which has been processed by the author.

From the results of the Audit Board of The Republic of Indonesia audit, we can see some districts/cities in West Java in 2016 has got an Unqualified Opinion, while West Bandung District for five years back only gets a Qualified Opinion. The giving of opinion is of course done by considering the things that may affect the The Audit Board of The Republic of Indonesia in giving opinion, such as the internal control system of government, the compliance with legislation and timeliness in the delivery of financial statements, and the amount of human resources related to the management of financial accountability with the system financial information in the delivery of Local Government Financial Statement.

According to the monitoring results of the Audit Board of The Republic of Indonesia listed in Summary of Audit Results Semester I Year 2017, for West Bandung District itself still can not increase its opinion from Qualified Opinion to Unqualified Opinion due to several things as follows:

- (a) There are still problems in asset management;
- (b) Problems in managing School Operational Assistance funds at elementary and junior high schools;
- (c) Problems in the management of Land and Building Tax Receivables;
- (d) Number of assets (lands) that have not been certified;
- (e) Weak internal control system;
- (f) Non-compliance with statutory provisions;
- (g) West Bandung District is less follow up on previous The Audit Board of The Republic of Indonesia recommendations.

Based on Constitution Number 15 the Year 2004 regarding the Audit of State Financial Management and Responsibility, several considerations of The Audit Board

of The Republic of Indonesia in giving an audit opinion based on general criteria are as follows: 1) compliance with Government Accounting Standards; 2) compliance with applicable laws and regulations; 3) effectiveness of the internal control system. The three criteria above check will affect the opinion to be given to Local Government Financial Statement concerned. The more the number of violations or non-conformities with predetermined criteria, the opinions that will be given will get worse.

## Literature Review

### *Stakeholder Theory*

Stakeholder theory says that a company is not an entity that operates only for its own sake, but must provide benefits to stakeholders (shareholders, creditors, consumers, suppliers, governments, communities, analysts and others). Thus, the existence of a company is strongly influenced by the support given stakeholders to the company (Imam Ghozali and Chariri, 2007). From some of the above statement can be concluded that the quality of information presented in the financial statements influenced by the role of stakeholders and influence stakeholders as well.

### *Accountability*

Accountability is responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the objectives that have been set periodically. Mardiasmo (2009) explains that the notion of public accountability is an obligation of the agent holder to provide accountability, present, report and disclose all activities and activities which are his responsibility to the principal having the right to hold the account. Public accountability consists of two types: 1) accountability for the

management of funds to a higher authority (vertical accountability), and 2) accountability to the public (horizontal accountability).

### *Transparency*

Transparency is to provide open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the accountability of the government in the management of the resources entrusted to it and its compliance with legislation. By increasing transparency and financial accountability, it is expected that the quality of public services will be better and will be realized good governance and clean government. In Government Regulation Number 58 on Regional Financial Management stated that regional finances must be managed in an orderly, law-abiding, efficient, economical, effective, transparent and accountable manner with due regard to fairness, compliance, and benefit principles for the community.

### *Government Financial Statements*

The financial statements are structured reports that describe the financial condition of an entity used in decision making and to assess performance. The purpose of general government financial statements according to Mardiasmo (2009) is to provide information used in economic, social, and politics, as well as evidence of accountability and stewardship and to provide information used to evaluate managerial and organizational performance.

Government financial reports are structured to meet the information needs of all user groups. Some of the main groups of users of government financial reports include: a) society; b) Representatives of the people, regulatory agencies, and examining agencies; c) Parties who give or participate in donations, investments, and loans; d) Government.

The financial statements are required to meet the qualitative characteristics of the financial statements. The characteristics, according to government accounting standards, are:

- (a) Relevant; the information in the financial statements may affect the user to make a decision;
- (b) Reliable; the financial statements should present honest, verifiable and error-free information;
- (c) Comparability; the financial statements may be compared to the financial statements of the previous period or the financial statements of the entities in general.
- (d) Understandable; the information presented in the financial statements may be understood by the user and expressed in terms and terms that are tailored to the limits of the user's understanding.

### ***Application of Government Accounting Standard***

With the issuance of Government Regulation Number 71 Year 2010 on Government Accounting Standard that will be used to produce a reliable financial report and can be used as a foothold in decision making, and which is expected to be a reference, benchmark, and standards to be applied in the scope of government, namely central government, local government, and organizational units within the central or local government that are obliged to present financial statements in order to create greater accountability and transparency of the regional financial management. Thus, Government Accounting Standard is a requirement that has the power of law and efforts to improve the quality of government financial statements in Indonesia.

Research conducted by Dadang Suwanda (2014) concluded that Government Accounting Standards and Organizational Commitment have a significant positive effect on the quality of

financial statements. Then Reza Ali Akbar (2014) also concluded in his research that Government Accounting Standards have a significant positive effect on the financial statements of the region. Furthermore, the research Nur Laila Yuliani and Rahmawati Dwi Agustini (2015) concluded that the Regional Financial Accounting System has a positive effect on the quality of local government financial statements.

### ***Quality of Human Resources***

Human resources are the main pillar of an organization compared to other elements such as capital, technology, and money because humans themselves are in control of others. In good government financial management, the work unit must have qualified human resources, supported by accounting background, frequent education and training, and experience in finance. So to apply the accounting system, human resources, the quality will understand the logic of accounting well. Failure of government human resources in understanding and applying accounting logic will have an impact on mistakes made financial statements and mismatch reports with standards applied by the government. Research conducted by Lily Setyowati and Wikan Isthika (2009) concluded that the competence of human resources has a positive and significant impact on improving the quality of financial statements.

### ***Internal Control System***

The internal controls is a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance about the achievement of objectives in the following categories: (a) effectiveness and efficiency of operations; (b) reliability of financial reporting; (c) compliance with applicable laws and regulations COSO (1992).

The first objective is to emphasize the primary objectives within each

organization, including performance, profitability, and security of resources. Second is the reliability of the organization's report. The last is related to compliance with the laws and regulations in which the organization is located.

Xu et al. (2003) explain that the interaction between people and systems as well as system implementation is an important factor affecting the quality of information. Therefore, with the existence of this internal control system, will affect the quality of information from Local Government Financial Statements.

Dita Arfianti dan Warsito Kawedar (2011) concluded in his research that the internal control system has a significant positive effect on the reliability of local financial reporting. This is supported by research conducted by Tantriani Sukmaningrum (2012) stating that the internal control system has a significant positive effect on local government financial statements.

### ***Utilization of Information Technology***

The obligation to utilize information technology by the government and regional government shall be regulated in Government Regulation Number 56 the Year 2005 on Regional Financial Information System stated that to follow up the implementation of development process in line with the principles of good governance, the government and regional governments are obliged to develop and utilize the progress of information technology to improve local financial management capability, and to distribute regional financial information to public services. The government needs to optimize the utilization of information technology advancement to build information system networks and work processes that enable the government to work in an integrated way by simplifying access to work units.

With the rapid advancement of information technology and its widespread utilization potential, it can open

opportunities for various parties to access, manage, and utilize local financial information accurately and accurately. Another benefit offered in the utilization of information technology is the speed in processing information systems. The accounting system in the local government certainly has a complex and large volume transaction. Therefore, the utilization of information technology will greatly help speed up the process of data processing transactions and presentation of local government financial statements, so that the local government financial statements do not lose the value of information that is timeliness.

Research conducted by Reza Ali Akbar (2014) concluded that information technology has a significant positive effect on the quality of local financial statements. Furthermore, research conducted by Nur Laila Yuliani and Rahmawati Dwi Agustini (2015) also concluded that local financial accounting system and utilization of information technology have a positive effect on the quality of local government financial report.

### ***Organizational Commitment***

The compliance theory explains the effect of compliance behavior in the socialization process. Individuals tend to obey laws they deem appropriate and consistent with their internal norms, i.e., normative commitment through morality means obeying the law because the law is perceived as normative commitment through legitimacy comply with the rules because the legal drafting authority has the right to dictate the conduct.

In the context of government, especially local governments, apparatus with high organizational commitment, will use the information they have to prepare financial statements to be relatively more appropriate. Besides, organizational commitment can be a psychological tool in running the organization for the achievement of expected performance



(Nouri and Parker, 1996: 76; Chong and Chong, 2002: 82; Wentzel, 2002: 165). With the commitment of this organization, will maintain compliance in the presentation of reliable local government financial statements under Government Accounting Standard. Research conducted by Dadang Suwanda (2014) concluded that organizational commitment has a significant positive effect on the quality of financial statements.

### ***Internal Auditor Role***

The existence of a good internal auditor role will increase the content value of information in Local Government Financial Statements. With the existence of this internal auditor as well, it will assist Local Government in carrying out its responsibilities. Research conducted by Lily Setyowati and Wikan Istihika (2009) concluded that the role of internal audit has a positive and significant impact on improving the quality of financial statements.

## **Research Methodology**

### ***Time and Location Research***

The time of the research is when the research will be conducted, while the location of the research is where the research will be conducted to obtain data or information relating to the problem or focus of research. The planned time starts with the preparation of research proposals until the implementation of this research that is starting from August to December 2017. Location of research is the Regional Work Unit West Bandung District.

### ***Research Methods***

In this research, the method used is qualitative. That is, the data collected is not a number, but the data comes from interviews, field notes, personal documents,

notes, memos, and other official documents.

### ***Data Source***

In qualitative research does not recognize the term population, let alone sample. Population or sample on qualitative methods better known as the social situation (social situation). Sugiyono (2011) says that the social situation or social situation consists of three elements, namely: place, actors, and activity that interact synergistically. In this study, the social situation is a) Place: Regional Work Unit West Bandung District; b) Actors: Financial apparatus who served in the accounting department of Regional Work Unit West Bandung District West; c) Activity: Implementation of West Bandung District financial statements making.

### ***Sampling Technique***

Characteristics of informants in this study include: a) Financial apparatus Regional Work Unit West Bandung District which has time to provide information to researchers; b) Financial apparatus Regional Work Unit West Bandung District who understand the financial statements; c) Financial apparatus Regional Work Unit West Bandung District that has the authority and or involved in preparing financial statements. Based on these criteria, the informant in this research is the sub-section of finance in Regional Work Unit West Bandung District.

### ***Researchers' Presence***

In this study, researchers act as data collectors and as active instruments to collect data in the field, while data collection instruments other than humans are various forms of aids and other documents that can be used to support the validity of the results research, but serves as a supporting instrument.

## **Data Collection Method**

In this study, researchers used data collection methods in the form of semi-structured interviews and documentation

### *(a) Interview*

In this study, researchers will conduct semi-structured interview techniques as one of the data collection techniques. In this technique, the interviewer outlines the points of the subject, but in the execution the interviewer asks questions freely, the subject of the formulated question does not need to be asked in sequence, and the selection of words is also not standardized but modified during the interview based on the situation, so next can ask questions that are more focused on what factors that may affect the information quality of West Bandung District financial statements.

### *(b) Documentation*

Technique or documentation study is a way of collecting data through archives and including books about opinions, theories, postulates or laws and others dealing with research problems. In qualitative research, the primary data collection technique for proving the hypothesis proposed logically and rationally through opinion, theory, or laws, either support or reject the hypothesis.

## **Data Analysis**

The stages of data analysis during the process in the field, along with data collection, are as follows:

### *(a) Data Reduction*

Data reduction stage is done by summarizing and selecting the basic things obtained in the field to facilitate researchers in describing the data conclusions.

### *(b) Data Display*

At this stage, the data is presented in the form of brief descriptions, charts, and

relationships between categories to make it easier and understand what happened.

### *(c) Conclusion/Verification*

At this stage, the conclusions made by the researcher, if supported by valid and consistent evidence, the conclusion put forward is credible.

## **Data Validity**

In qualitative research, the main criteria for data of research result are valid, reliable, and objective. According to Jam'an Satori and Aan Komariah (2014), accountability for qualitative research lies in obtaining trust by conducting research based on consistent procedures, and the results provide benefits to the development of science and good practice. This validity can also be obtained by an appropriate data collection process. One of them with the triangulation technique. The purpose of this triangulation is to check the truth of certain data by comparing it with data obtained from other sources. As expressed by Moleong (2008: 330) that triangulation is a technique of checking the validity of data that utilizes something other than that data for checking purposes or as a comparison of that data.

## **Research Phases**

Stages performed in this research are: 1) Pre field phase; 2) Implementation phase research; 3) End of research.

## **Research Results and Discussion**

### **Validity of Data**

This research used the method of interview or interview with financial sub-head of some Regional Work Unit West Bandung District as an informant, also assisted by triangulation and also conducted member checking that is the process of checking data obtained by the researcher to

the informant with the purpose to know the suitability of data. The data contained in the research has been agreed by the informant so that it can be said the data contained in this study valid.

### ***Transferability***

This external validity concerning the degree of accuracy in which the data contained in the research should be listed complete and clear to be reliable so that readers can understand the research.

### ***Dependence (Dependability)***

In this study, the data obtained based on the results of interviews in the field that is in several Regional Work Unit located in West Bandung District. Researchers jumped directly into the field to obtain data. Research data comes from informants at field interviews, and the researchers have evidence that researchers do activities in the field, namely in the form of recording interviews, signatures from informants and stamp Regional Work Unit West Bandung District as evidence that researchers have conducted interviews, so research this can be said to be reliable.

### ***Characteristics of Informants***

The informant in this research is the Head of Sub Division of Finance in several Regional Work Unit West Bandung District, with the consideration that through these informants will have implications on the information obtained, namely to formulate what factors may affect the information quality of West Bandung District financial statements. There are 24 Regional Work Unit West Bandung District, but there are 7 Regional Work Unit West Bandung District which can not be used as a research place because they are not provided to be interviewed.

### ***Application of Government Accounting Standard***

Based on the results of research, the application of Government Accounting Standard is also one of the factors that affect the information quality of financial statement, because in this Government Accounting Standard described how to prepare and present the financial statements as appropriate, even in 2015 ago, the government financial statements are no longer made with cash-based but on an accrual basis. Given this change of base, it certainly has an impact on the making or presentation of financial statements. It is reinforced by one of the informants saying that concerning accrual basis, the government's financial report becomes more transparent, more detailed, and all government spending expenditures must be reported as detailed as possible.

### ***Quality of Human Resources***

Based on the results of research, almost all Regional Work Unit, West Bandung District agreed that human resources influence the information quality of West Bandung District financial statements. Many informants said that this human resources factor dramatically affects the information quality of financial statements. It is because in self-government, especially Regional Work Unit West Bandung District is still a lot of human resources involved in the creation and presentation of financial statements that are not background accounting or finance so that new learning and training needed to produce competent human resources to produce better financial statements. One account of the informants mentioned that the many constraints lie in human resources.

### ***Internal Control System***

Based on the findings in the study said that some informants said the internal control system in Regional Work Unit West Bandung District generally been



implemented. One informant said that in the relevant institutions, superiors have given the instructions well and has made a familial approach with subordinates. Thus, there is no level between superiors with subordinates to create a comfortable atmosphere for employees. It is following one component of the control environment that shows the atmosphere within an organization will affect the awareness of control.

### ***Utilization of Information Technology***

Based on the results of research, many informants mentioned that with the utilization of information technology is very influential in the making and presentation of financial statements. All Regional Work Unit West Bandung District has a computer unit and is equipped with Regional Management Information System as the leading software in managing and making government financial reports.

Based on the results of interviews with one of the informants, said that with the existence of this regional management information system constraints in making financial statements are reduced, because previously still manual. Then according to one informant also said that with this regional management information system help complete the financial statements with timely though sometimes regional management information system still often errors in certain hours that cause obstacles in inputting data.

### ***Organizational Commitment***

According to one informant, the existence of organizational commitment of each individual will lead to a strong self-motivation in doing something, so that the purpose of the organization will be easy to achieve.

Furthermore, based on the results of interviews with one of the informants, other obstacles in making these financial statements are related to human resources

who think that what they do it does not affect anything, but if they commit then the goals of the organization can be achieved.

### ***Internal Auditor's Role***

Based on the results of interviews, some informants said that the internal auditors affect the information quality of West Bandung District financial statements. One informant also said that the presence of internal auditors, in this case, the regional inspectorate plays an essential role because with inspected by the regional inspectorate we know what mistakes which is in the financial statements before it will be audited by the Audit Board of The Republic of Indonesia.

Likewise with other informants who say that the internal auditors must exist in every Regional Work Unit, from the head of the department, secretary to head of financial sub-division should be equally overseeing the financial process activities.

### ***Other Factors***

#### ***a) Assets***

West Bandung District asset is indeed very much and has a complex problem because West Bandung District is the new district in West Java Province, so there are still obstacles in the administration. As the financial sub-division of the Cooperatives of Small and Medium Enterprises says, assets are abundant from the other district to West Bandung District which causes obstacles in its recording.

#### ***b) External Factors***

Based on the results of the research, some informants said this external factor affects the quality of financial statements. Such as one of the informants who say that by using this accrual base generated reports become more and more.

#### ***c) School Operational Assistance Fund Management***

According to the management staff of School Operational Assistance Fund in the Education Office, the School Operational Assistance funding issue stems from unclear regulations, so the School Operational Assistance funds record is not accurate, so The Audit Board of The Republic of Indonesia considers it unnatural.

### ***Limitations of Research***

In this study, researchers realized that this study has limitations such as the following:

- (a) There are several Regional Work Units that have been visited many times, but there is no certainty whether Regional Work Unit can be interviewed or not, so the researchers decided not to interview the Regional Work Unit.
- (b) By interviewing 17 Regional Work Units, the researcher felt enough because although the initial target of this research the researcher hopes to interview all Regional Work Units, but because there are some factors and things that are not possible, so with 17 Regional Work Units this is enough and answer from the result of interview with them also have all answers Regional Work Units.

## **Conclusions and Suggestions**

### ***Conclusions***

After going through the whole process of data and analysis as described in Chapter 4, based on the results of research and discussion, the following conclusions can be drawn:

- a) Factors influencing the information quality of information on the West Bandung District financial statements based on interviews conducted by researchers such as Government Accounting Standard implementation, human resource quality, internal control

system, information technology utilization, organizational commitment, internal auditor role, assets, external, as well as one informant who came from the West Bandung District office said the management of School Operational Assistance funds also identified affect the information quality of West Bandung District financial statements.

- b) Factors that affect the information quality of West Bandung District financial statements vary in each Regional Work Unit it depends on the situation and conditions that occur in each Regional Work Unit related.

### ***Suggestions***

- a) The results mentioned that almost all Regional Work Units said that the utilization of information technology is a factor that dominates in influencing the information quality of West Bandung District financial statements. Because, with the utilization of this information technology facilitate Regional Work Units in making financial statements, but many complaints from some Regional Work Units related network problems on the server at certain hours that cause delays in the collection of financial statements. Therefore, it is necessary to upgrade the server network or improve the existing server network in order to avoid hangs or error again, so it is expected to improve the information quality of West Bandung District financial statements.
- b) The result of the research mentioned that almost all Regional Work Units said that the quality of human resources is a dominating factor in influencing the information quality of West Bandung District financial statements. Therefore, it is necessary to improve the quality of existing human resources with the hope that the competence of existing human resources increased to improve the

information quality of West Bandung District financial statements.

- c) The results also mentioned that lack of coordination between the Regional Financial Management Board and other Regional Work Unit caused a delay in the collection of financial statements. So it takes good communication from Regional Financial Management Board itself, then good Regional Work Unit makes deadlines in collecting financial reports from Regional Work Units and the need for awareness of Regional Work Unit itself so as not to be late again in the collection of financial statements.
- d) If the research will be the same with the same method, it is expected to explore more deeply related to factors that affect the quality of local financial statement information, so other researchers may not have identified other factors.

## References

- Abdul Jabar. (2013). Penguatan Kepemerintahan Daerah yang Baik Melalui Pengembangan Budaya Demokrasi. *Jurnal Universitas Pendidikan Indonesia*. Bandung.
- Aidinil Zetra. (2009). Strategi Pengembangan Kapasitas SDM Pemerintah Daerah dalam Mewujudkan Transparansi dan Akuntabilitas Pengelolaan Keuangan Daerah.
- Ariyani, Ratu. (2013). Studi Deskriptif Kinerja di Masing-Masing Bagian di Lembaga Penjaminan Mutu Pendidikan Provinsi Jawa Barat. *Jurnal Universitas Pendidikan Indonesia*. Bandung.
- Chong, Vincent K., and Chong, Kar Ming. (2002). Budget Goal Commitment and Information Effect of Budget Participation on Performance: A Structural Equation Modelling Approach.
- Dadang Suwanda. 2014. Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah untuk Mendapatkan Opini WTP dari BPK (Survey pada Pemerintah Daerah Provinsi Jawa Barat serta di Wilayah Badan Koordinasi Pemerintahan dan Pembangunan Wilayah IV Provinsi Jawa Barat). Tesis. Program Pasca Sarjana Widyatama: Bandung
- Dita Arfianti dan Warsito Kawedar (2011). Analisis Faktor-Faktor yang Mempengaruhi Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi pada Satuan Kerja Perangkat Daerah di Kabupaten Batang). *Jurnal Universitas Diponegoro*. Semarang.
- Djam'an Satori dan Aan Komariah. 2011. Metode Penelitian Kualitatif. Bandung: Alfabeta.
- Esterberg, Kristin G. 2002. Qualitative Methods for The Social Research. New York: McGraw-Hill.
- Hongjiang Xu, Jeretta H.N, G. Daryl Nord, Binshan Lin. (2003). Key Issues of Accounting Information Quality Management: Australian Case Study.
- Ikatan Akuntansi Indonesia (IAI). 2004. Standar Akuntansi Keuangan 2004. Jakarta.
- Imam Ghozali dan Chariri A. 2007. Teori Akuntansi. Semarang: Badan Penerbit UNDIP.
- Lily Setyowati dan Wikan Isthika. (2009). Analisis Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kota

- Semarang. Jurnal Universitas Atmajaya. Yogyakarta.
- Mahmudi, 2010, Manajemen Kinerja Sektor Publik, UPP STIM YKPN, Yogyakarta.
- Mardiasmo. 2009. Akuntansi Sektor Publik. Yogyakarta: Penerbit Andi.
- Miles, Matthew B. And Hubberman, A Michael. 1992. Analisis Data Kualitatif : Buku Sumber tentang Metode-Metode Baru (Penerjemah Tjetjep Rohendi Rohidi). Jakarta: UI-PRESS.
- Moleong. 2004. Metode Penelitian Kualitatif. Bandung: Remaja Rosda Karya.
- Nouri, H. and R. J. Parker. (1996). The Effect of Organizational Commitment on the Relation Between Budgetary Participation and Budgetary Slack.
- Nur Laila Yuliani and Rahmawati Dwi Agustini (2015). Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah. Jurnal Universitas Muhammadiyah Magelang. Magelang.
- Ranny Hanaffi. (2017). Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris pada Satuan Kerja Perangkat Daerah Kabupaten Pati). Jurnal Institut Agama Islam Negeri Surakarta. Surakarta.
- The Republic of Indonesia, Government Regulation Number 56 the Year 2005 on Regional Financial Information System.
- The Republic of Indonesia, Government Regulation Number 60 the Year 2008 on Government Internal Control System.
- The Republic of Indonesia, Government Regulation Number 71 the Year 2010 on Government Accounting Standards.
- The Republic of Indonesia, Law Number 15 the Year 2004 on the Audit of State Financial Management and Responsibility.
- The Republic of Indonesia, Law Number 17 the Year 2003 on State Finances.
- The Republic of Indonesia, Law Number 32 the Year 2004 on Regional Government.
- Reza Ali Akbar (2014). Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kota Bandung. Jurnal Universitas Pendidikan Indonesia. Bandung.
- Sugiyono. 2011. Metode Penelitian Kuantitatif Kualitatif & RD. Bandung: Alfabeta.
- Tantriani Sukmaningrum. (2012). Analisis Faktor-Faktor yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah (Studi Empiris pada Pemerintah Kabupaten dan Kota Semarang). Jurnal Universitas Diponegoro. Semarang.
- Teguh Arifiyadi, Teguh. (2008). Konsep Tentang Akuntabilitas Dan Implementasinya Di Indonesia. September 10, 2009. [http://www.depkominfo.go.id/porta1/?act=detail&mod=artikel\\_itjen&view=1&id=BRT070511110601](http://www.depkominfo.go.id/porta1/?act=detail&mod=artikel_itjen&view=1&id=BRT070511110601)
- Wahyu Setiawan. (2012). Pengaruh Akuntabilitas Laporan Keuangan Pemerintah Daerah (LKPD) Terhadap Tingkat Korupsi Pemerintah Daerah di Indonesia. Jurnal Universitas Diponegoro. Semarang.

Wentzel, Kristin. (2002). The Influence of Fairness Perceptions and Goal Commitment on Manager's Performance in A Budget Setting.