



**The Determinant of Financial Statement Disclosure Quality
in Southeast Minahasa Regency Government
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ABSTRACT

Local governments as community partners in order to fulfill financial information needs through local government financial reports to the public, are required to further optimize the quality of disclosures from local government financial statement in accordance with government regulation number 71 of 2010 through the role of information technology and human resource competencies to make quality disclosure statement of local government finance is getting better. The purpose of this study was to determine the effect of the role of information technology and human resource competencies significantly influence the quality of financial statement disclosure in Southeast Minahasa Regency Government.

Data collection methods using questionnaires, technical analysis used was multiple linear regression through SPSS version 20 for windows. The results showed that the two variables have different results. The population in this study represented a number of people representing local government and communities in Southeast Minahasa Regency. The sample in this study was 20 respondents. This sampling technique was done by purposive sampling. The type of data used was primary data.

Based on the results of calculations $X1$ produces $T_{\text{arithmetic}} > T_{\text{table}}$ that was equal to $4.099 > 2.10982$ and a significant value of $T_{\text{arithmetic}}$ by $0.001 < 0.05$ thus it could be concluded that H_a was accepted and H_0 was rejected or partially $X1$ had a significant effect on Y . And variables $X2$ obtained the value of $T_{\text{count}} < T_{\text{table}}$ that was equal to $0.087 < 2.10982$ and the significant value of T calculated was $0.932 > 0.05$ thus it could be concluded that H_0 was accepted and H_a was rejected or partially $X2$ had no significant effect on Y . Based on the calculation results Obtained F value $> F$ table of $22.759 > 3.55$ with a significance of 0.000 , the significant value < 0.05 .

Thus, the results of this study concluded that the hypothesis formulated in this study was the role of information technology ($X1$) and human resource competency ($X2$) partially the results were influential $X1$ and $X2$ were not affected and simultaneously affected the Disclosure Quality of Southeast Minahasa Regency Government Financial Statement.

Keywords : Role of Information Technology, Human Resources Competence, Disclosure Quality of Financial Statements

INTRODUCTION

Accounting changes in public sector organizations, which is the government, with the issuance of Government Regulation Number 24 of 2005 concerning cash-based government accounting standards. Furthermore, in 2010 the Government Regulation Number 71 of 2010 which regulated the accrual-based government accounting standards was issued. With this, the development of accounting science in Indonesia is getting more advanced, which previously was cash based but now it has changed to the accrual based.

The general purpose of financial statement according to the Governmental Accounting Standard Statement No. 1 of 2010 is to provide the useful financial information for the users to help them in making decisions. All information is disclosed with the aim of avoiding the misunderstanding in reading the financial statement, not only fulfill the regulations and demands but it should clarify and fulfill the Disclosure Quality of Financial Statement that can make it easier for the users to read and understand them. One of the objectives of providing information in financial statement is the importance of transparency, which is to provide open and honest financial information to the public. In government policy guidelines, it is stated that transparency contains elements of disclosure and provision of information that is possibly and easily obtained by the interested parties. Disclosure and provision of information is an important element in financial statements. Therefore, local governments should endeavor to disclose the various information of financial statement as a form of accountability and transparency of public finances. The results of government financial statement that are made must follow the applicable PSAP, then submitted to the House of Representative (DPR)/Regional Representative (DPRD) and the general public after being audited by the Financial Audit Agency (BPK).

Various studies about the companies' financial statement disclosure have been conducted, but the study about the local government financial statement disclosure, especially the cases in Indonesia is very lacking. One of the studies entitled determinant of the financial statement disclosure quality on local government websites by Johan and Ladya (2016), the definition of determinant is the factors influencing or determining something. In this study, there were three factors influencing the quality of financial statement, they were regional expenditure, regional wealth and the ratio of local revenue, with the results of the research that these three factors did not significantly influence the quality of financial statement on local government websites. The research conducted by Hilmi and Martani (2012) examined the disclosure level of the provincial government

financial statements for 2006-2009, with the results of the study that there had been an increase in the disclosure of financial statement during that period. While the influencing factors: regional wealth, government complexity, positive influence of deviation level, while the dependence level and total assets had no effect to the disclosure level of local government financial statement. Hartatianti et. al. (2013) examined the disclosure level made by local governments based on the government regulation number 71 of 2010. The sample was all provincial government financial statements in Indonesia in 2011. This study showed that the variables of regional wealth, level of dependence, total population, numbers of findings had a positive effect on the disclosure level.

According to research conducted by Jaya and Sisdyani (2014), information is a medium used by every organization in carrying out its activities. Through information, organization can also add the value of the organization by disclosing complete information to the parties in need.

Therefore, a disclosure level of financial statement is needed in order to create the transparency and accountability of the government, as well as from various factors that can affect the quality of previous government financial statements. Thus this study intends to examine some factors, they are the role of information technology, the use of information technology which greatly helps to accelerate the process of managing financial transaction data, presenting financial statements, disclosing financial statements and minimizing the error rate when posting from book documents, journals, or ledger, so that they become a complete financial statement which are in accordance with the laws and regulations on financial management of regional governments and disseminates the financial statement. The other factor is the competence of human resource and financial statement, which are the products processed by data from the accounting sector, thus the competence of human resources is needed in compiling and producing quality financial statement.

Therefore the writer is interested in examining the influence of the factors influencing the disclosure quality of local government financial statement with the title “The Determinant of Financial Statement Disclosure Quality in Southeast Minahasa Regency Government”.

LITERATURE REVIEW

Definition of Financial Statements

The purpose of financial statement is to present information about the financial position and performance of a company which are very important for those who make decisions. In fulfilling the mutual needs, financial statements are well prepared even though they do not provide all relevant information required by users to make decisions, however at least they generally describe the financial effects and events in the past.

Government Accounting Standards

Government Regulation No. 71 of 2010 regulates the Government Accounting Standards on a fully accrual basis. Public has been waiting for decades for the issuance of new accrual-based Government Accounting Standards, in which so far they use the cash basis in recording the financial statements. In improving the quality of financial governance and financial statement in government, Government Accounting Standards are required.

Definition of Regional Revenue and Expenditure Budget

Regional Revenue and Expenditure Budget (APBD) is the financial planning of the regional government in a period that has been determined and ratified by the Regional Representative (DPRD).

The Role of Information Technology

Information technology is technology which is usually used in processing numbers and words in it, processing, storing, obtaining, compiling and manipulating data by all means in order to produce the best information, which is accurate, punctual, relevant and reliable information used for personal, government or business purposes and it is very helpful information in decision making of the management.

Human Resources Competence

The attitudes and behavior of everyone who works to produce superior output products are defined as competencies. Thus there is a way to measure competence, which is through competency-based interviews and observations to find out how each behavioral indicator is the key to that competency carried out by someone.

Signaling Theory

Signaling theory describes the existence of government as a party given a mandate by the community which is expected to give signals to the people regarding the accountability of the government through presenting and disclosing quality the more

complete financial statement as a better internal control system and elaborating more detailed explanations in various media.

Transparency Concept

Transparency or also known as openness means that every decision making and implementation must be in accordance with the applicable regulations.

Elements of Financial Statements

The elements in government financial statements consist of financial reports, budget realization reports and notes to financial statements.

The Quality of Financial Report

The qualitative nature of financial statements, which is the existence of standardized measures made for punctual accounting information, Furthermore, there are four characteristics in fulfilling the disclosure quality of government financial statements, they are relevant, reliable, comparable and understandable characteristics.

Hypothesis Formulation

The Hypothesis Formulation in this study is :

H1: The role of information technology has an effect on the disclosure quality of local government financial statement.

H2: The competency factor of human resources affects the disclosure level of local government financial statements.

H3: The role of information technology and human resource competence on the quality of local government financial statement disclosure.

RESEARCH METHOD

The type of data used in this research was qualitative data, in which the data was presented descriptively or in the form of descriptions such as: a brief history of the district government, the organizational structure as the reference base used as the object of research in the suitability of government accounting standards and the results of questionnaires as quantitative data, in which the data attached were in the form of calculated numbers and could be compared with one another. Those data were in the form of respondent's age, education, and work experience and tabulation of the questionnaire results.

Source of data used in this study was primary data, in which the results of a questionnaire coming directly to the observed object by submitting a questionnaire containing a list of questions to the public. And the secondary data were from various literatures, internet, supporting journals and local government websites such as a brief company history and organizational structure.

The method used in order to collect the data and information was observation, which was by making direct observations of the studied object as the source of the data, so that the data obtained were truly objective. Questionnaire was a data collection technique done by giving a set of written questions on a paper and given to the respondents to answer. Library research, in conducting research using library data, which were printed books, internet, journals or previous research theses, and regulations related to this research. The population of this research was local government and society in Southeast Minahasa Regency.

The method of analysis in this study used multiple linear regression analysis and used IMD SPSS 20 to help the data process. This research method was used because it used more than one independent variable. Multiple linear regression analysis was used for the relationship direction between the independent variable and the dependent variable. The regression equation could be written as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_n + e$$

Information:

X1 = The Role of Information Technology

X2 = Human Resources Competence

Y = Disclosure Quality of Regional Government Financial Statement

β = Regression Coefficient

α = Constant

e = error

RESULTS and DISCUSSION

Validity Test Results

The validity test in this case examined the provision level in measuring the role of information technology, human resource competence and the quality of financial statement disclosure. This validity test calculation was made with the help of the SPSS 20 program. The basis for decision making used was to do the significance test by comparing the calculated r value with the r table value. If $r_{\text{count}} > r_{\text{table}}$, then the items were valid. And the validity results could be seen in the table below:

Table of Validity Test Result

Variable	Statement	r_{count}	r_{table}	Information
X1	X1.1	0,628	0,443	Valid
	X1.2	0,811		Valid
	X1.3	0,854		Valid
	X1.4	0,585		Valid
	X1.5	0,523		Valid
	X1.6	0,528		Valid
X2	X2.1	0,783	0,443	Valid
	X2.2	0,804		Valid
	X2.3	0,887		Valid
	X2.4	0,853		Valid
	X2.5	0,753		Valid
	X2.6	0,863		Valid
Y	Y1	0,892	0,443	Valid
	Y2	0,872		Valid
	Y3	0,879		Valid
	Y4	0,899		Valid
	Y5	0,842		Valid
	Y6	0,785		Valid

(Results of SPSS V.20 Data Processing)

The results of the instrument validity test of the three variables were shown in table 4.4. Showing that the value of the Pearson correlation or r_{count} is greater than r_{table} , which is 0.443 with a significance level of 0.05 thus all the statements above are valid.

Reliability Test Results

Reliability is an index number showing how far the measuring device can be trusted or reliable.

Table of Reliability Test Result

Variable	Cronbach Alpha	Comparison	Information
X1	0,730	$\geq 0,60$	Reliable
X2	0,901	$\geq 0,60$	Reliable
Y	0,928	$\geq 0,60$	Reliable

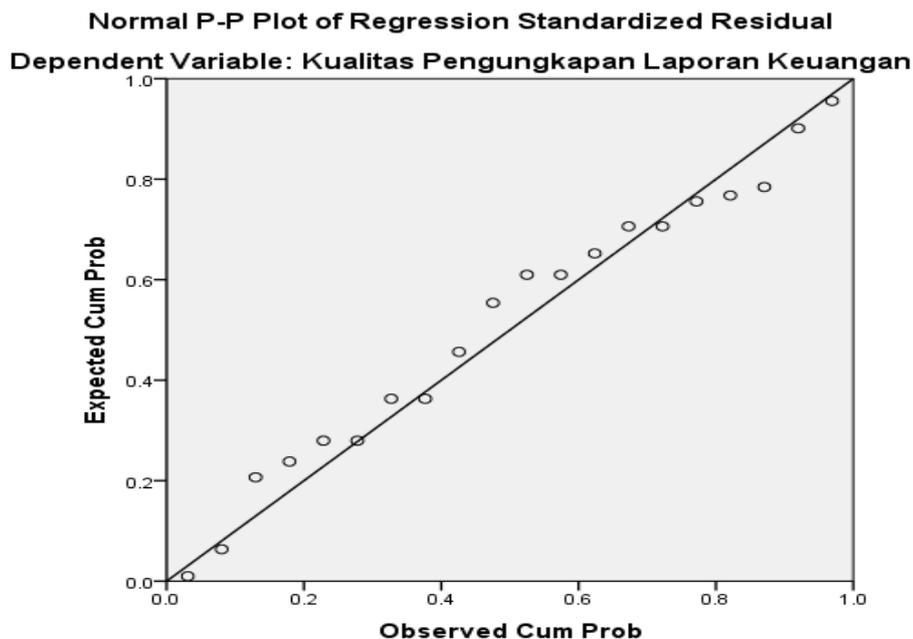
(Results of SPSS V.20 Data Processing)

Based on the table above, it can be seen that the role of information technology (X1) has a Cronbach alpha value of 0.730, the variable of human resource competency (X2) has a value of 0.901 and the disclosure quality variable of financial statement (Y) has a value of 0.928. Each variable obtains a Cronbach alpha value ≥ 0.60 . Thus, the reliability test results obtained on all variables were reliable.

Normality Test Results

Normality test aims to test whether the regression model, the independent variable or both have a normal distribution or not. Normality testing was done by using a normal probability plot graph. The results of the normality test were shown in the image below:

Normality Test Results



(Results of SPSS V.20 Data Processing)

Based on the results of the data analysis above, it can be seen that the data distribution spreads around the line or follows a linear line, thus it can be said that the data is normally distributed or fulfills the normality assumption test.

Classical Assumption Test Results

Multicollinearity Test Results

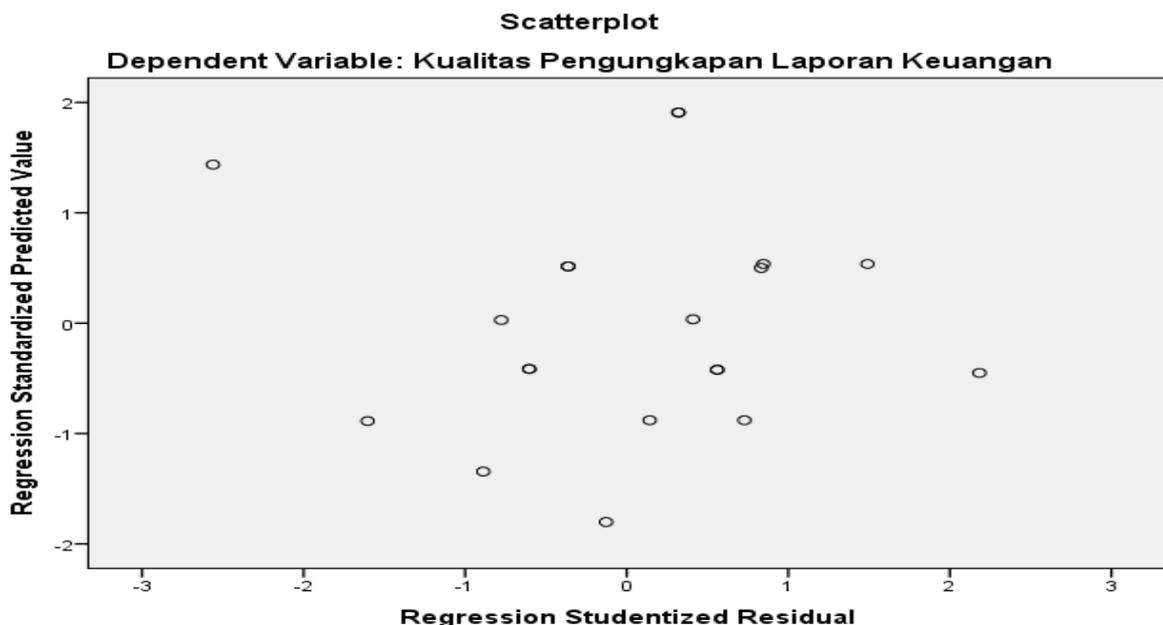
Table of Multicollinearity Test

Independent Variable	Collinearity Statistics	
	Tolerance	VIF
The Role of Information Technology	0,382	2,621
Human Resource Competence	0,382	2,261

(Results of SPSS V.20 Data Processing)

Based on table 4.6 above, it shows that the role of information technology and human resource competence has a Tolerance value of more than 0.1 while the VIF value is less than 10, thus it can be concluded that there is no multicollinearity between the independent variables in this regression model.

Heteroscedasticity Test Results



(Results of SPSS V.20 Data Processing)

Based on the image above, it can be seen that the points are spread randomly and do not form a clear pattern, they are spread either above or below the number 0 on the Y axis, thus it is concluded that there is no heteroscedicity problem in this regression model.

Autocorrelation Measurement Results

Autocorrelation test aims to test whether in the linear regression model there is a correlation between user errors in period t. If there is a correlation, then it is called an autocorrelation problem. A good regression model is a regression that is free from autocorrelation. The autocorrelation measurement in this study was adjusted to the Durbin Watson table:

The Table of Autocorrelation Measurement

Durbin Watson	Conclusion
Less than 1.10	There is an autocorrelation
1.10 to 1.49	Without any conclusion
1.50 to 2.46	There is no autocorrelation
2.47 to 2.90	Without any conclusion
Greater than 2.90	There is an autocorrelation

(Source: Algifari (2000))

Autocorrelation Measurement Result

Summary^b Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.853 ^a	.728	.696	1.794	1.561

a. Predictors: (Constant), Human Resource Competence, Role of Information Technology

b. Dependent Variable: Quality of Financial Statement Disclosure

(Results of SPSS V.20 Data Processing)

From the table it is found that the value of the Watson Durbin is 1.561. By looking at the autocorrelation measurement table, it can be concluded that there is no autocorrelation because the Durbin-Watson value is in the range 1.5 - 2.46.

Hypothesis Test

The analysis used in the results of this study was inferential statistics in the form of multiple linear regression, which was the value forecasting analysis about the influence of several independent variables on one dependent variable which meant to prove whether there was a functional relationship between the dependent and independent variables.

Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
-(Constant)	-9.213	4.995		-1.844	.083		
-Role of Information Technology	1.270	.310	.839	4.099	.001	.382	2.621
-Human Resource Competence	.020	.230	.018	.087	.932	.382	2.621

a. Dependent Variable : Quality of Financial Statement Disclosure

(Results of SPSS V.20 Data Processing)

Based on the table above, the regression equation obtained was:

$$Y = -9,213 + 1,270 (X_1) + 0,020 (X_2) + e$$

For the role of information technology variable (X₁) has a regression coefficient of 1.270 and has a positive direction, meaning that if the role variable of information technology (X₁) increases by one unit, the quality of financial statement disclosure (Y) will increase by 1.270 and and so will the opposite. For the human resource competency variable (X₂) it has a regression coefficient of 0.020 and has a positive direction, meaning that if the human resource competency variable (X₂) increases by one unit, the quality of financial statement disclosure (Y) will increase by 0.020.

Analysis of the Determination Coefficient

The determination coefficient was carried out to determine the effect of all variables (X) on variable (Y). The following was a table for calculating the determinant correlation coefficient (R):

Tabel 4.11

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.853 ^a	.728	.696	1.794

a. Predictors: (Constant), Human Resource Competence, The Role of Information Technology

b. Dependent Variable: Quality of Financial Statement Disclosure

From the table 4.11, it is known that the determination coefficient value is shown by R Square of 0.728, which means that the quality of financial statement disclosure is influenced by the role of information technology and the quality of human resources by 72.8% and the remaining 27.2% is influenced by other variables which are not proposed in this study.

T Test Results

T test was conducted to partially test whether the independent variables consisting of the role of information technology and human resource competence had a very significant effect on the quality of financial statement disclosure. The results of t test could be seen in the following table:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
-(Constant)	-9.213	4.995		-1.844	.083
-Role of Information Technology	1.270	.310	.839	4.099	.001
-Human Resource Competence	.020	.230	.018	.087	.932

Dependent Variable: Quality of Financial Statement Disclosure

(Results of SPSS V.20 Data Processing)

The variable role of information technology has a very significant effect on the quality of financial statement disclosure, because the results of hypothesis testing show that $t_{\text{count}} 4.009 > t_{\text{table}} 2.10982$.

The human resource competency variable does not have a significant effect on the quality of financial statement disclosure, because the results of hypothesis testing show that $t_{\text{count}} 0.087 < t_{\text{table}} 2.10982$.

F Test Results

To find out the role of information technology and the competence of human resources on the Financial Statement Disclosure Quality in Southeast Minahasa Regency Government, the f test was carried out. The results of the research on the f test in this study could be seen in the following table:

Simultaneous Hypothesis Test (Test f)				
Variable	f-hit	f-tabel	sig.	<i>Level of Significance</i>
the role of information technology (X ₁)	22,759	2,62	0,000	0,05
competence of human resources (X ₂)				

(Results of SPSS V.20 Data Processing)

The value of f_{count} by 22,759 is greater than the f_{table} value by 3.55 with a significant value of 0.000 because $sig \leq 0.05$, it means that H_a is accepted and H_o is rejected. Thus the hypothesis formulation which stated that X1 the role of information technology and X2 human resource competence simultaneously had a significant effect on Y quality of financial statement disclosure.

DISCUSSION

1. The results showed that the role of information technology had a positive and significant effect on the quality of financial statement disclosure. The higher the role of information technology, the better the quality of financial statement disclosure. In this study, it showed that information technology played an important role in disclosing the financial statements of the Southeast Minahasa Regency government. This could be seen from the value of t_o (t_{count}) $>$ t_a (t_{table}) = 4.099 $>$ 2.10982, thus H_o was rejected. This test statistically proved that the role of information technology had a positive effect on the quality of financial statement disclosure. It was also supported in theory that information technology was very helpful in accelerating the process of presenting and disclosing the local government financial statement in a reliable and relevant way. Local governments really needed the information technology to help their work so that a good quality disclosure of local government financial statement could be achieved, for example by using the SIMDA application and the website of the Southeast Minahasa

regency government. The local government had implemented the 3E-based governance system (e-Planning, e-budgeting and e-performance) which was integrated into the SIMDA 27.014.R1 application and installed an internet network in each SKPD office as well as provided the equipment like laptops and so on. These things had produced and able to disclose the accountable local government financial statement in accordance with the applicable regulations and on time.

2. The results showed that human resource competence had no effect on the quality of financial statement disclosure. This could be seen from the value of $t_o (t_{count}) > t_a (t_{table}) = 0.087 < 2.10982$, thus H_0 was accepted. This test statistically proved that human resource competence had no effect on the quality of financial statement disclosure. However, in theory human resource competence, which was knowledge and expertise were needed in presenting and disclosing the local government financial statement, for example the knowledge and expertise of the staff in operating the applications to produce quality financial statements. While in the field, the ability, skill and experience of the staff were still lacking so that the quality of financial statements disclosure in the Southeast Minahasa regency government had not been achieved properly, for example the website of the Southeast Minahasa regency government had been already exist but it did not present the latest information. Whereas every year the socialization and technical guidance about the accrual-based accounting training were routinely carried out for the development of human resource capacity in operating a set of information technology-based tools and applications related to the SKPD financial statement, and so far it had improved the human resources, in which previously it was not based on information technology, but there was still necessary to make a regular accounting training.
3. Information technology played a very important role in disclosing government financial statement in various sources or media to publish the financial information. Likewise, the competence of human resources was also very helpful, which was the staff who worked to present and disclose financial statement so that they could be reached by the people who needed the local government financial information. The ultimate goal of the role of information technology and human resource competence for the Southeast Minahasa regency government was to disclose quality financial statements for those who needed such financial information. From the research results, it was found that the value of $F_o (t_{count}) > F_a (F_{table}) = 22.759 >$

3.55. Thus, the results were that the role of information technology and human resource competence simultaneously had a positive and significant effect on the quality of financial statement disclosure. Meanwhile, in the field the role of information technology and human resource competence was very helpful in presenting and disclosing the local government financial statements via media social “WhatsApp” or on the announcement boards. And so far these two variables were very helpful in disclosing the local government financial statements both in the technology sector by using the SIMDA application and in the HR sector by implementing the accrual-based accounting training and so on. This thing could be proven by the audit results from BPK (Financial Audit Agency) for 4 consecutive years from 2015-2018. The Southeast Minahasa Regency Government got a WTP (Unqualified Opinion) on financial statement.

CONCLUSION

1. The role of Information Technology had a significant effect on the Financial Statement Disclosure Quality in Southeast Minahasa Regency Government. This was caused by the use of information technology which was very helpful and made it easier for the government to disclose or publish quality local government financial statement for the community or for those who needed it.
2. Human Resource Competence did not have a significant effect on the Financial Statement Disclosure Quality in Southeast Minahasa Regency Government. This was due to the lack of ability, skill and experience of the staff in presenting and even disclosing the Regional Government Financial Statement using Information Technology.
3. The role of Information Technology and Human Resource Competence simultaneously had a significant influence on the Financial Statement Disclosure Quality in Southeast Minahasa Regency Government. This was because the role of information technology and human resource competence was able to disclose the quality financial statement of the Southeast Minahasa government needed by interested parties and society in general.

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