

UNVEILING FISCAL INTEGRITY: THE TRANSFORMATIVE IMPACT OF ACCOUNTABILITY AND TRANSPARENCY ON LOCAL GOVERNMENT FINANCIAL REPORT QUALITY IN INDONESIA

Jovan Febriantoko^{1*}

¹Accounting Study Program, Department of Accounting, Politeknik Negeri Sriwijaya
Jl. Srijaya Negara, Bukit Besar 30139, Palembang - Indonesia

*Corresponding Author: jovan.febriantoko@polsri.ac.id

ABSTRACT

This study investigates the impact of transparency and accountability on the quality of local government financial reports in Indonesia. The independent variables in this research are accountability and transparency, while the dependent variable is financial report quality. A quantitative research approach was adopted, utilizing a purposive sampling technique to select the study sample. The sample comprises 268 regencies and cities across Indonesia over a three-year period (2016–2018). The results of the data analysis reveal that accountability positively influences the quality of local government financial reports during the study period. However, transparency does not exhibit a significant effect on financial report quality within the same timeframe. This finding suggests that financial reporting practices among local governments in Indonesia lack sufficient openness. Despite this, the combined influence of accountability and transparency demonstrates a significant impact on financial report quality. The study underscores the essential role of accountability and transparency in achieving high-quality financial reporting and emphasizes the necessity of an effective oversight mechanism in managing local government financial reports. Furthermore, hypothesis testing results indicate an Adjusted R² value of 0.164, suggesting that accountability and transparency collectively explain 16.4% of the variance in financial report quality, while the remaining 83.6% is attributed to other unexamined factors.

Keywords: *Transparency; Accountability; Financial Reports; Local Government*

INTRODUCTION

Changes in the economic system during the reform era have led to increasing public demands for the implementation of Good Government Governance (Khairudin & Erlanda, 2016). The realization of good governance serves as a key measure of the government's success in fulfilling its obligations to drive national development in alignment with Indonesia's aspirations. To achieve this objective, the government must efficiently manage domestic resources, particularly within the financial sector (Christina Novita Simanjorang, 2018). Accountability and transparency are intrinsically linked, as accountability necessitates openness. A democratic government requires transparency in financial management to foster public trust. Therefore, accountability is a crucial element in the management of state finances, and transparency is essential in ensuring financial management remains accountable. However, issues related to accountability and transparency remain significant challenges in regional governance and continue to be the subject of ongoing research (Siahaan, 2016). Accountability

reflects a concrete effort and a commitment by local governments to uphold responsibility and openness in financial management, ensuring that all stakeholders can benefit. Additionally, accountability is closely associated with both financial and non-financial performance, requiring continuous attention and enhancement (Riana Mayasari et al., 2021; R. Mayasari & Febriantoko, 2018). Transparent financial management at the regional level plays a vital role in establishing a credible and responsible government, making it imperative for relevant stakeholders to improve financial reporting in every local government across Indonesia (Merialsa, 2017).

Several previous studies have investigated these issues in depth. One such study was conducted by Nugraheni and Subaweh (2008). Their research found that the application of Government Accounting Standards, the level of knowledge possessed by UAPPA EI and UAPPB managers, and the availability of supporting infrastructure all play a crucial role in determining the quality of financial reports.

Similarly, Harry Wibawa (2015), in his research entitled "The Influence of Public Accountability and Government Internal Control Standards (SPIP) on the Quality of Regional Financial Reports," concluded that the quality of financial reports is influenced by both accountability and SPIP, with SPIP being an independent variable within that particular study (Harry Wibawa, 2015).

Another important study in this area was carried out by Dinie Rachmawaty (2015), titled "The Influence of Accountability and Transparency of Local Governments on the Quality of Regional Financial Reports." This research focused on evaluating similar elements, particularly the impact of accountability and transparency on financial reporting.

Further expanding on these themes, Asmara Intan Merialsa (2017) explored "The Influence of Public Accountability and Transparency on Financial Report Quality," emphasizing the significance of differences in research locations. The findings of Merialsa's study demonstrated that there is a positive correlation between the quality of financial reports and both accountability and transparency.

Drawing on these prior studies, this research seeks to provide a more in-depth analysis of the relationship between accountability and transparency and their collective influence on the quality of regional government financial reports in Indonesia. This study is supported by empirical evidence and key measurement tools such as the transparency index and the accountability index, further strengthening the basis of the research. Based on this research background, the study formulates the following research questions: (1) What is the influence of accountability on the quality of regional government financial reports in Indonesia for the

period 2016-2018? (2) What is the influence of transparency on the quality of regional government financial reports in Indonesia for the period 2016-2018? (3) How do accountability and transparency collectively affect the quality of regional government financial reports in Indonesia for the period 2016-2018? Correspondingly, the objectives of this study are: (1) To analyze the influence of accountability on the quality of regional government financial reports in Indonesia during the period 2016-2018; (2) To analyze the effect of transparency on the quality of regional government financial reports in Indonesia during the period 2016-2018; and (3) To evaluate the combined impact of accountability and transparency on the quality of regional government financial reports in Indonesia during the period 2016-2018.

Linguistically, accountability refers to the ability to be held responsible. It is the obligation to account for, explain, and report all activities under the responsibility of decision-makers to those who have granted them authority, ensuring compliance with initial agreements. The implementation of accountability in government institutions involves several principles, including the presence of clear instructions from leadership at all institutional levels to realize the organization's vision and mission; the responsibility of each unit to manage resources in accordance with prevailing regulations; the ability to ensure progress toward planned objectives; a results-oriented approach to achieving desired outcomes; and the necessity for honesty, objectivity, transparency, and innovation to transform institutional management (Kumalasari & Riharjo, 2016).

A financial report can be considered accountable if it meets certain components, including evaluations conducted by the Supreme Audit Agency (BPK) on regional government financial reports as a basis for structuring financial statements, follow-up actions on BPK RI findings to assess financial report quality, the presence of regional regulations (Perda) concerning financial management serves as a guideline for preparing high-quality financial reports, while the proportion of expenditures allocated to essential public services plays a crucial role., timeliness in submitting Local Government Performance Reports (LPPD), and the efficiency of presenting these reports (Salle, 2016).

Additionally, financial transparency plays a fundamental role in ensuring high-quality financial reporting. Law No. 17 of 2003 on State Financial Transparency mandates that financial reports must be prepared in a timely manner and in compliance with generally accepted accounting principles, in accordance with Government Accounting Standards (SAP). Essential elements for ensuring transparency in regional government financial reports in Indonesia include the presence of government information platforms accessible to the public, the establishment of an employee information system, and the implementation of e-

procurement systems across local governments in Indonesia. Financial reports serve as a fundamental basis for decision-making by various stakeholders. Therefore, local government financial reports (LKPD) must be of high quality to fulfill public interest requirements. Consequently, local governments must prioritize quality in financial reports during preparation, management, and policy decision-making processes. Government Regulation No. 24 of 2005 outlines four essential Government Accounting Standards that financial reports must adhere to: relevance, reliability, accessibility, and comparability (As Syifa Nurillah, 2014).

RESEARCH METHODS

This study employs a quantitative research methodology, which involves the systematic collection and analysis of numerical data to test the formulated hypotheses related to the research topic. The research is classified as explanatory research and falls under the category of associative research. This categorization is based on its objective to identify and measure the strength of the relationship between the dependent and independent variables (Athifah et al., 2018).

The study examines a sample of 268 regencies and cities across Indonesia over a period of three years, from 2016 to 2018. The data utilized in this study are secondary data, which were obtained through official records, databases, and relevant publications (Sugiyono, 2017). The data collection techniques employed include documentation analysis and literature review, ensuring that the study is based on credible and verifiable sources.

For data measurement, this study adopts an index-based approach, which provides a structured and quantifiable means of evaluating key variables. The research applies several data analysis techniques to ensure the validity and reliability of findings. These techniques include Data Quality Tests to assess the accuracy and consistency of data, Classical Assumption Tests to verify the suitability of the regression model, and Hypothesis Testing, which employs Multiple Linear Regression Analysis to determine the relationship between variables.

The dependent variable in this study is the Quality of Local Government Financial Reports (Y). Meanwhile, the independent variables consist of Accountability (X1) and Transparency (X2). The research formulation follows a structured framework that integrates these variables to comprehensively assess their impact on financial reporting quality. The research formulation is as follows: $Y = a + b_1X_1 + b_2X_2 + e$.

RESULTS AND DISCUSSION

1. Results

Data Quality Test

Table 1. Reliability Test Results of Local Governments in Indonesia

Reliability Statistics	
Cronbach's Alpha	N of Items
0,444	3

Source: data processed

The reliability testing conducted using Cronbach's Alpha produced a value greater than 0.05, indicating that the data used in this study is consistent and reliable. A Cronbach's Alpha value exceeding this threshold suggests that the measurement instruments used to assess the variables—transparency, accountability, and financial report quality—demonstrate an acceptable level of internal consistency. This implies that the items within each construct are correlated and measure the intended concept effectively. Ensuring reliability in the dataset is crucial for maintaining the accuracy and validity of the research findings, as it minimizes measurement errors and enhances the credibility of the statistical analysis. Consequently, the results obtained from this study can be considered dependable and suitable for further hypothesis testing and interpretation.

Table 2. Validity-Test Results Table

Variable	Indicator Item	Pearson Correlation
Accountability	X1	0,574
	X2	0,563
	X3	0,184
	X4	0,569
	X5	0,34
	X6	0,462
	X7	0,709
Transparency	X8	0,446
	X9	0,715
	X10	0,713
Financial Statement Quality	Y1	0,391
	Y2	0,828
	Y3	0,477

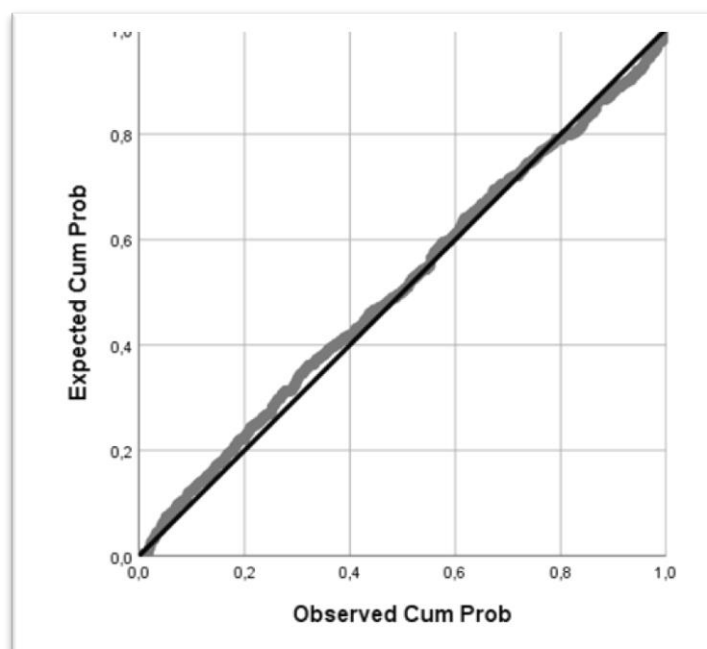
Source: data processed

The indicators associated with the Accountability variable (X1) and Transparency variable (X2) for assessing the quality of local government financial reports (Y) showed

positive values with significance levels greater than 0.05. Therefore, all indicator items in each variable are valid.

Classical Assumption Test

Normality Test



Source: Processed Data

Figure 2. Normal Probability-Plot

The normal probability plot demonstrates that the data points are closely aligned with the diagonal reference line and follow its overall trajectory. This alignment confirms that the data is normally distributed, thereby fulfilling the normality assumption required for regression analysis. As a result, the variables examined in this study—transparency, accountability, and the financial management of local governments—exhibit a normal distribution pattern. This ensures the reliability and validity of the regression model, allowing for more accurate interpretation of the relationships among these variables. The normal distribution of the data further suggests that statistical inferences drawn from the analysis can be generalized to a broader population, enhancing the robustness of the study's findings.

Multicollinearity Test Results

Table 3. Multicollinearity-Test Results Table

	Model	Tolerance	VIF
1	(Constant)		
	Accountability	0,943	1,06
	Transparency	0,943	1,06

Source: Processed Data

The table presented above indicates that the Variance Inflation Factor (VIF) values for all independent variables are below the threshold of 10, while the tolerance values exceed 0.1. These results confirm the absence of multicollinearity within the dataset used in this study. The lack of multicollinearity suggests that the independent variables—transparency and accountability—do not exhibit high correlations with one another, ensuring that each variable contributes uniquely to explaining variations in the dependent variable. This also strengthens the validity and reliability of the regression model, as it minimizes distortions in coefficient estimations and enhances the interpretability of the relationships between the variables. Consequently, the findings derived from this study can be considered robust and free from statistical bias caused by multicollinearity, allowing for more accurate conclusions regarding the influence of transparency and accountability on financial report quality.

Autocorrelation Test Results

Table 4. Autocorrelation Test Table

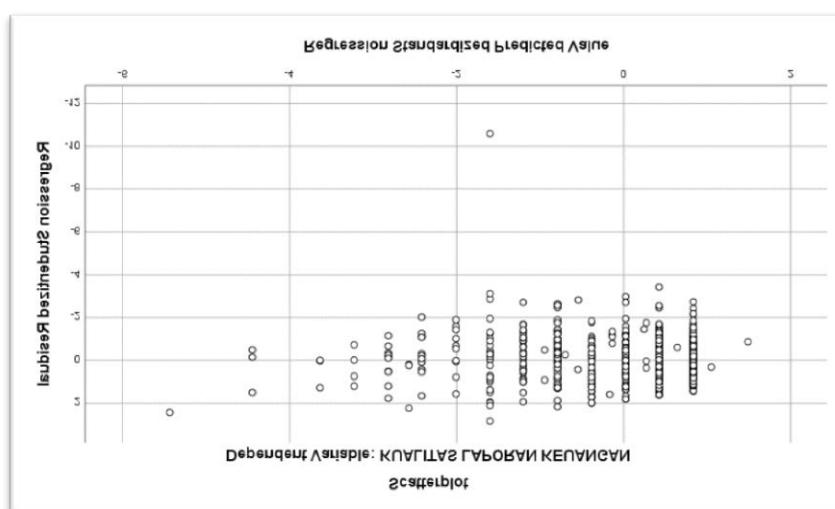
Model	R	R Square	Durbin-Watson
1	,458 ^a	0,21	1,679

Source: Processed Data

Based on the results presented above, the Durbin-Watson statistic is calculated to be 1.679, which falls within the acceptable range of -2 to +2. This indicates that there is no presence of significant autocorrelation in the regression model, meaning that the residuals are independent across observations. The absence of autocorrelation ensures that the model's error terms are not systematically related over time or across data points, which is a crucial assumption in regression analysis. This enhances the reliability of the estimated coefficients

and ensures that the statistical inferences drawn from the model are valid. Consequently, the findings of this study can be interpreted with greater confidence, as the absence of autocorrelation confirms the robustness of the regression model in explaining the relationship between transparency, accountability, and the quality of financial reports in local governments.

Heteroscedasticity Test Results



Source: Processed Data

Figure 3. Heteroscedasticity Test Results

The scatterplot above shows no visible pattern in data distribution, indicating the absence of heteroscedasticity in this dataset.

Multiple Linear Regression Analysis

Table 5. Multiple Regression Analysis Results

Model	B	Std. Error	Beta	T	Sig.
(Constant)	4,827	1,136		4,249	0
1 Accountability	0,233	0,019	0,41	12,31	0
Transparency	-0,08	0,097	-0,027	-0,8	0,42

Source: Processed Data

Table 6. Descriptive Statistics Results

	Mean	Std. Deviation	N
Quality of Financial statement	9,95	1,438	804
Accountability	25,9	2,529	804
Transparancy	11,93	0,496	804

Table 7. Simultaneous Test (F-Test) Results

	Model	df	Mean Square	F	Sig.
1	Regression	2	135,83	78,388	,000 ^b
	Residual	801	1,733		
	Total	803			

From these tables, the multiple linear regression equation derived is:

$$Y = 53.211 + 3.706 X1 - 0.854 X2 + e$$

Explanation of the equation:

1. The constant value of 53.211 suggests that if accountability and transparency remain unchanged, the quality of financial reports will continue to be high.
2. The coefficient value for accountability (3.706) indicates a positive effect of accountability on financial report quality.
3. The coefficient value for transparency (-0.854) suggests that transparency does not positively impact financial report quality.

Coefficient of Determination (R2) Results

Table 8. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,405 ^a	0,164	0,162	1,316

The coefficient of determination, represented by Adj. R2 = 0.164, signifies that accountability and transparency collectively influence the quality of local government financial reports by 16.4%, while the remaining 83.6% is attributed to other variables not covered in this study.

2. Discussion

The Effect of Accountability on the Quality of Financial Reports (H1)

The first hypothesis in this study is accepted, confirming that accountability significantly affects the quality of financial reports. The partial test results reveal a t-significance value of $0.000 < 0.05$, indicating a statistically significant positive relationship between accountability and financial report quality. This finding suggests that as regional governments in Indonesia enhance their accountability measures, the quality of their respective financial reports improves correspondingly.

Accountability in financial management ensures that government entities remain responsible for the financial resources entrusted to them. Effective accountability mechanisms enhance public trust, reduce financial mismanagement, and support the transparent allocation of public funds. The analytical results further indicate that each accountability indicator holds a high value (Nurul Walidah & Anah, 2020). If financial report management is carried out properly, the resulting accountability will also increase. This structured accounting procedure is designed to ensure the systematic recording and presentation of financial reports, ultimately producing accountable financial statements (Zeny Antika et al., 2020).

Additionally, the data processing results highlight significant variations in accountability levels across different regional governments. Some regions, including Riau and Jambi, exhibit the highest significance values, reaching up to 10%. In contrast, North Maluku demonstrates the lowest significance value, approximately 9.67%. These regional discrepancies may be attributed to differences in administrative capacity, financial oversight mechanisms, and governance structures among local governments.

The findings of this study align with previous research conducted by Merialsa (2017), which also demonstrated that accountability significantly influences the quality of financial reports. This relationship underscores the importance of maintaining strong governance frameworks, enforcing compliance with government accounting standards, and fostering a culture of financial responsibility within regional administrations.

Furthermore, accountability in financial reporting is closely linked to the effectiveness of internal control systems, audit mechanisms, and regulatory oversight. When these systems function efficiently, they strengthen financial report quality by ensuring that financial statements are accurate, transparent, and free from material misstatements. Future research should explore additional factors that may enhance or hinder accountability, such as political dynamics, public participation in financial oversight, and the role of digital financial reporting tools in promoting accountability across regional governments.

Given the importance of accountability in financial reporting, policymakers should consider strengthening training programs for financial managers, improving financial disclosure practices, and implementing stringent regulatory measures to enhance financial accountability at the regional level. A well-structured accountability framework will not only improve financial report quality but also contribute to greater public confidence in government financial management practices.

The Effect of Transparency on the Quality of Financial Reports (H2)

The partial test results reveal a t-significance value of $0.423 > 0.05$, indicating that transparency does not have a significant positive impact on the quality of financial reports. As a result, the second hypothesis (H2) is rejected. This finding suggests that while transparency is an essential governance principle, its direct influence on financial report quality remains limited, potentially due to factors such as inconsistent implementation, limited public access to financial information, and varying levels of financial literacy among stakeholders.

Transparency is fundamentally defined as the government's openness in formulating policies that can be accessed by the public. It ensures that stakeholders, including citizens, investors, and regulatory bodies, can scrutinize government financial practices. However, the data processing results indicate substantial regional disparities in transparency's influence on financial reporting. Specifically, the regional governments in the Bangka Belitung Islands exhibit the lowest impact, at approximately 8.57%, while the highest influence is observed in West Java, with a value of 9.77%. These findings suggest that variations in regional governance, technological infrastructure, and the implementation of digital financial disclosure mechanisms may contribute to the differences in transparency's effectiveness (Tahir et al., 2021).

In principle, transparency fosters accountability between the government and the public. Greater transparency should, in theory, enhance the accountability of policymakers, leading to improved policy implementation and more effective governance (Kairupan, 2017). However, the findings of this study indicate that transparency alone may not be sufficient to guarantee high-quality financial reporting. This aligns with previous research, such as the study conducted in 2017 by Embun Widya Sari from Riau University, which found that transparency and accountability did not influence the presentation of regional financial reports within the Regional Government Work Units (SKPD) of Indragiri Hulu Regency. Similar conclusions were reached by Nur Azizah in 2015 (Azizah et al., 2015) and Pasaribu in 2012, reinforcing the argument that transparency does not have a direct effect on financial report quality (La & Ja, 2009).

A possible explanation for this finding is the restricted accessibility of government

financial reports through official websites or other public platforms, as suggested by Sari (2017). Limited digitalization, inadequate regulatory enforcement, and public unawareness of available financial information may further contribute to transparency's weak influence on financial report quality. Moreover, transparency without strong enforcement mechanisms may not translate into substantial improvements in financial reporting standards.

Given these insights, future research should explore the interplay between transparency and other governance factors, such as regulatory compliance, institutional capacity, and public participation, to gain a more comprehensive understanding of the determinants of financial report quality. Additionally, assessing the role of digital governance initiatives, such as open data policies, e-government platforms, and real-time financial disclosure systems, could provide valuable perspectives on enhancing transparency's impact on financial accountability and reporting practices within regional governments.

The Effect of Accountability and Transparency on the Quality of Financial Reports (H3)

The acceptance of the third hypothesis (H3), which states that accountability and transparency together significantly impact the quality of regional government financial reports in Indonesia, is supported by a significance value below 0.05. This confirms that both factors contribute collectively to the enhancement of financial reporting practices. The study also highlights regional variations, where the lowest impact was observed in Maluku at 72.34%, while the highest impact was found in East Nusa Tenggara (NTT) at 82.22%. These disparities may stem from differences in governance structures, financial management practices, and local administrative capabilities in implementing accountability and transparency measures effectively.

A high-quality financial report signifies that the regional head fulfills their responsibility regarding the authority granted in carrying out their duties. Quality, in this context, encompasses both tangible and intangible aspects of accountability. According to Government Accounting Standards (SAP), financial reports are deemed high quality when they meet the criteria of understandability, relevance, reliability, and comparability. These attributes ensure that financial information is accessible and useful to stakeholders, particularly those with a reasonable understanding of economic and business activities, accounting principles, and a willingness to analyze financial data critically (Setyowati & Isthika, 2014).

Additionally, financial reports cannot be fully understood in isolation from the Notes to the Financial Statements, which serve as an essential component to cater to public interest. These notes provide crucial explanations regarding financial data, assumptions, and policies, enabling users to interpret financial reports with greater clarity. Therefore, every financial report should be

accompanied by comprehensive notes to enhance transparency and facilitate deeper comprehension (Hilmi & Martani, 2012).

Previous research by Aswada (2014) further supports these findings, demonstrating that the quality of financial reports has a positive and significant influence on accountability and transparency. This study reinforces the argument that accountability and transparency are integral elements in producing high-quality financial reports. Strong accountability mechanisms ensure that financial activities are conducted in compliance with regulations and ethical standards, while transparency fosters trust among stakeholders by providing clear and accurate financial information.

Furthermore, the role of technological advancements in financial reporting should be acknowledged. The implementation of digital reporting systems, open data policies, and electronic government platforms could further strengthen accountability and transparency. Future research could explore how digital innovations, along with regulatory reforms and capacity-building initiatives, might enhance financial reporting quality across different regional governments in Indonesia. This would contribute to more robust public financial management, ultimately fostering greater public trust and confidence in government financial accountability.

CONCLUSION

Based on the discussion presented in this study, it can be concluded that accountability has a significant and positive impact on the quality of regional government financial reports. This suggests that the higher the level of accountability in financial management, the better the quality of financial reports produced by regional governments. However, transparency does not exhibit a direct influence on financial report quality for the period 2016–2018. This absence of impact is likely due to the inadequate level of openness in the financial reports produced by regional governments, making it difficult for the public and other stakeholders to comprehensively assess the actual quality of financial information. The lack of accessible financial data limits external evaluation and weakens the role of transparency as a determining factor in financial report quality.

Furthermore, this study confirms that accountability and transparency, when considered collectively, do play a role in shaping the quality of regional government financial reports in Indonesia between 2016 and 2018. The results highlight the critical function of accountability and transparency in ensuring financial reports are reliable, accurate, and useful for decision-making processes. Additionally, the study underscores the necessity of an effective oversight mechanism to monitor financial management within regional governments, thereby

strengthening financial reporting practices.

Moreover, this study provides insights into potential areas for further research. It suggests that future studies could explore other influencing factors that may enhance accountability and transparency in financial reporting. Investigating variables such as regulatory compliance, digital financial reporting systems, citizen engagement, and governance structures may provide a more comprehensive understanding of the determinants of financial report quality. By examining these aspects, future research could contribute to the development of more effective policies and strategies to improve financial reporting practices within regional governments.

REFERENCE

- As Syifa Nurillah. (2014). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Pemanfaatan Teknologi Informasi, Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada SKPD Kota Depok). *JOM FEKON Universitas Diponegoro*, 1–70.
- Athifah, A., Bayinah, A. N., & Bahri, E. S. (2018). Pengaruh Akuntabilitas Publik dan Transparansi Laporan Keuangan Terhadap Kepercayaan Donatur pada Yayasan PPPA Daarul Qur'an Nusantara. *Perisai : Islamic Banking and Finance Journal*, 2(1). <https://doi.org/10.21070/perisai.v2i1.1496>
- Azizah, N., -, J., & Setiawan, A. R. (2015). Penyajian Laporan Keuangan, Aksesibilitas Laporan Keuangan, dan Sistem Pengendalian Internal Pemerintah sebagai Determinan Transparansi dan Akuntabilitas Pengelolaan Keuangan Daerah. *Journal of Research and Applications: Accounting and Management*, 1(2), 111. <https://doi.org/10.18382/jraam.v1i2.18>
- Christina Novita Simanjanong. (2018). Pengaruh Akuntabilitas Publik Dan Transparansi Terhadap Kualitas Laporan Keuangan Daerah (Studi Kasus Pada Pemerintah Kabupaten Bandung Barat). *Repository.Unpas.Ac.Id*, 53(9).
- Harry Wibawa. (2015). *Pengaruh Akuntabilitas Publik dan Standar Pengendalian Intern Pemerintah (SPIP) Terhadap Kualitas Laporan Keuangan Daerah*. 148(1), 148–162.
- Hilmi, A. Z., & Martani, D. (2012). Analisis Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi. *Simposium Nasional Akuntansi XV*.
- Kairupan, A. A. S. R. G. J. (2017). Penerapan Prinsip Transparansi Dan Akuntabilitas Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Suatu Studi Di Desa Tandu Kecamatan Lolak Kabupaten Bolaang Mongondow). *Jurnal Eksekutif*, 1(1).
- Khairudin, K., & Erlanda, R. (2016). Pengaruh Transparansi dan Akuntabilitas Laporan Keuangan Pemerintah Daerah (LKPD) Terhadap Tingkat Korupsi Pemerintah Daerah (Studi pada Pemerintah Kota Se-Sumatera). *Jurnal Akuntansi Dan Keuangan*, 7(2). <https://doi.org/10.36448/jak.v7i2.752>
- Kumalasari, D., & Riharjo, I. B. (2016). Transparansi dan akuntabilitas pemerintah desa dalam pengelolaan alokasi dana desa. *Jurnal Ilmu Dan Riset Akuntansi*, 5(November).
- La, K. O., & Ja, a S. a R. (2009). *Sekolah pascasarjana universitas sumatera utara medan 2009*. 1–83.
- Mayasari, R., & Febriantoko, J. (2018). See More: Evaluation of Work Programs and Financial Performance of Local Government in Indonesia Through Cipp Model. In *International Journal of Contemporary Research and ...*
- Mayasari, Riana, Sunardi, sunardi, & Febriantoko, J. (2021). Proyeksi Hasil Penyelenggaraan Pemerintah Daerah Melalui Indikator Kinerja Pada Dokumen Rencana Kerja Dan Anggaran (Studi Kasus Pemerintah Kabupaten Wonogiri). *FINANCIAL: Jurnal Akuntansi*, 7(1), 1–13. <https://doi.org/https://doi.org/10.37403/financial.v0i0.195>

- Merialsa, A. I. (2017). Pengaruh Akuntabilitas Publik Dan Transparansi Terhadap Kualitas Laporan Keuangan (Studi pada Inspektorat dan BPKAD Kota Bandung). *Journal of Chemical Information and Modeling*, 53(9).
- Nugraheni, P., & Subaweh, I. (2008). Pengaruh Penerapan Standar Akuntansi Pemerintahan Terhadap Kualitas Laporan Keuangan. *Jurnal Ilmiah Ekonomi Bisnis*, 13(1), 48–58. <https://doi.org/10.35760/eb.2008.v13i1.321>
- Nurul Walidah, Z., & Anah, L. (2020). Pengaruh Akuntabilitas Lembaga dan Transparansi Laporan Keuangan Terhadap Kepercayaan Donatur Lembaga Amil Zakat Ummur Quro (Laz-Uq) Jombang. *JFAS: Journal of Finance and Accounting Studies*, 2(2).
- Rachmawaty, D. (2015). Pengaruh Akuntabilitas Dan Transparansi Laporan Keuangan Pemerintah Daerah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Kasus Pada Pemerintahan Provinsi Jawa Barat). *CWL Publishing Enterprises, Inc., Madison, 2004*.
- Salle, A. (2016). Makna transparansi dalam pengelolaan keuangan daerah. *Jurnal KEUDA*, 1(1).
- Sari, E. W. (2017). Pengaruh Sistem Pengendalian Intern, Penyajian Laporan Keuangan, Aksesibilitas Laporan Keuangan Dan Gaya Kepemimpinan Terhadap Transparansi Dan Akuntabilitas Pengelolaan Keuangan Daerah Di Kabupaten Indragiri Hulu. *JOMFekom*, 4(1).
- Setyowati, L., & Isthika, W. (2014). Analisis Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Daerah Pada Pemerintah Kota Semarang. *Proceedings SNEB*, 5.
- Siahaan, N. R. (2016). *Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Laporan Keuangan Pada Pemerintah Kabupaten Deli Serdang*. <https://repository.uhn.ac.id/handle/123456789/1233>
- Sugiyono, P. D. (2017). Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi, dan R&D. *Penerbit CV. Alfabeta: Bandung*.
- Tahir, S. Y., Malia, E., & Faisol, I. A. (2021). Pengaruh Akuntabilitas, Partisipasi Masyarakat, Pengetahuan Kepala Desa, Dan Transparansi Terhadap Kualitas Informasi Laporan Keuangan Desa Di Kabupaten Pamekasan. *Journal of Accounting and Financial Issue (JAFIS)*. <https://doi.org/10.24929/jafis.v1i1.1203>
- Zeny Antika, Yunika Murdayanti, & Hafifah Nasution. (2020). Pengaruh Sistem Akuntansi Keuangan Daerah, Aksesibilitas Laporan Keuangan, Dan Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Keuangan Daerah. *Jurnal Wahana Akuntansi*, 15(2), 212–232. <https://doi.org/10.21009/wahana.15.027>