

# THE DETERMINANTS TRANSPARENCY AND ACCESSIBILITY OF INTERNET FINANCIAL REPORTING ON LOCAL GOVERNMENT IN INDONESIA

**Ratna Endah Purwanti**  
Mataram University  
[ratna.endah246@gmail.com](mailto:ratna.endah246@gmail.com)

**Akram**  
Mataram University  
[mm akram2004@yahoo.co.id](mailto:mm_akram2004@yahoo.co.id)

**Lalu Suparman**  
Mataram University  
[lalusuparman77@gmail.com](mailto:lalusuparman77@gmail.com)

## Abstract

Disclosure of information became a central issue in discussions about good governance. Good governance should be providing assurance to public in getting public information for free. In order to manage public information, the Government of Indonesia has formulated national action plans related to the transparency of the local budget management by issued a minister home affairs' instruction number 188.52/1797/SJ / 2012. However, until 2014, only 13% website of local government that provides the transparency of Local Budget Management content menu based on minister of home affairs' instructions number 188.52/1797/SJ /2012. This shows each local government has its own reasons and consideration to implement the instructions of the Minister. This study aims to examine the determinants of transparency and accessibility of the Internet financial reporting on the local government website which consists of financial conditions, dependency of local government, and the ratio of capital expenditure. Tests conducted on 341 local governments representing around 67% of the City and District governments in Indonesia. This study using multiple linear regression method as a test tool. The results showed that the average disclosure of financial information on government sites are relatively low that is only reached 40.85%. Financial condition proved positive and significant impact on the transparency and accessibility of the Internet financial reporting. Meanwhile, dependency of local government and ratios of capital expenditure significant negative effect on the transparency and accessibility of the Internet financial reporting. The implications of this study lead to the viewpoint of signaling theory, where the transparency and accessibility of the Internet financial reporting is one way that government done to reduce the asymmetry of information and give a good signal to the public. Local government are expected to improve accountability and transparency through disclosure of financial information on its website. Because of that, requires more specific regulation of the central government related disclosure requirements-based financial information sites. This is so the public can monitor the financial performance of local authorities directly and financial information among local governments can be compare.

**Keywords** : Internet Financial Reporting, E-Government, Financial Information, Voluntary Disclosure

## 1. Introduction

Devolution of authority from central government to local government has bring new paradigm that implicated to demand toward government in create good governance as a prerequisite with put the accountability and transparency in front. Transparency and accountability is the consequences to solve agency problem between government as an agent and community as principal which the government as an agent chosen by the community with purpose to give public service in order to increase the citizen prosperity, and community as principal want a control to government can done fast, easily, and cheap.

One type of transparency that can through by the government is use website to communicated interactively about the finances information. The disclosure of accountancy using website or called internet financial reporting is a media that contain 3E aspects (effective, efficient, and economic) with superiority being real time, low cost, and borderless. Internet financial reporting seems effective considering the wide of internet scope and much of internet user. In 2014, according to data by Asosiasi Penyelenggaraan Jasa Internet Indonesia (APJII), internet user reach 81,3 million users. That data has penetration 34,9% if match with total of population in Indonesia based on Central Bureau of Statistics' data in 2014 which reached 252 million people (<http://inet.detik.com>). Beside of that, Indonesian government also began to pay attention to the information of transparency with constitution No. 14 years 2008 regarding Disclosure of public information. With the enactment of this Act, each public information should be open, and accessible to users quickly, timely, low cost and simple way. As the implementation from constitution No. 14/2008, government arrange national action plan related to transparency in region by issue the inside country government's instruction No. 188.52/1797/SJ/2012 concerning Transparency of Local Budget Management (TPAD). The Minister of Internal Affairs Instruction mandated the provincial government to prepare the content menu with TPAD name in the official website of the provincial government (Provincial). Furthermore, the governor made the Governor Instruction addressed to the regent / mayor to prepare the content menu with TPAD name in the official website of the district / city.

Disclosures of information phenomena in local government site in Indonesia classified into low condition. The research of Muhammad (2012) show that index average of local government's finance

information disclosure still below 7%, proved lower than index average non-financial which is below 26%. Meanwhile, research of Penabulu Alliance (2014) showed just 13% or 56 district government's website that provide content menu TPAD corresponding with minister of home affairs' instruction number 188.52/1797/SJ/2012. Beside of that, there are variety in availability and accessability component of local government's finance report. This show that local government has their own reason and consideration to apply that minister of home affairs' instruction.

Some studies indicate that government with better financial condition will get higher accessibility of internet-based disclosures finance information (Styles and Tennyson, 2007; Rahman dkk, 2013; trisnawati and Achmad, 2014; Pratama dkk, 2015; and Junaedi, 2015). Puspita and Martani (2012) and Ratmono (2013) show the dependency of local government have positive effect towards disclosure quality in internet and IFR accessibility. Ratmono (2013) stated there is correlation between local expenditure with internet financial reporting. Allocation of local government's capital expenditure especially financial capital expenditure is important determinant in level of IFR availability. Magnitude of financial capital expenditure is high profile information because show how much local government allocation to increase citizen welfare. Because of that, local government that have big financial capital expenditure referred to report the financial to their website.

This study examines the determinants of transparency and accessibility of Internet financial reporting in Indonesian regency government. The differences between this research and previous research is in research object, the variables are constructed, and method of measuring dependant variable. This research use contain analysis with checklist method by see two aspect, transparency and accessibility where the transparency measured by see score content based on minister of home affairs' instruction number 188.52/1797/SJ/2012 and accessibility aspect measured by score content from 5 items based on research by Penabulu Alliance (2014). Result of this research can give information about the importance of transparency and accountability of local government, one of which is realized through the disclosure of financial information on local government websites to improve e-government.

Based on explanation above, the problem that will be discussed in this research are: Does the financial condition, local government dependence level and capital expenditure ratio affect the transparency and accessibility of the Internet financial reporting on local government in Indonesia?

Based on background of the study above, the purpose of this study is to examine and give empirical prove about the effect of financial condition, capital expenditure ratio, and local government dependence level to transparency and accessibility of the Internet financial reporting on local government in Indonesia.

The result of this research can increase literature on public sector accountant specially the study about disclosure of financial information in local government's site. Qualified financial reports, complete disclosure, more specific detail in website is media to give positive signal to public. To public, this research can used it as information to know local government performance and as a tool to control financial performance of local government through government's site. To local government, can used as suggestion and motivation in convey financial report effectively and efficiently through internet as implementation of e-government in Indonesia. To government as agent can used as evaluation matter and benchmarks to regulator local financial management related to employing of IFR to increase local government's transparency and accountability to society appropriate with constitution number 14 year 2008 about public information openness and minister of home affairs' instruction number 188.52/1797/SJ/2012 about transparency of local budget management. The important of regulations is to avoid the misappropriation of information by certain community.

## **2. Theoretical Review and Developing Of Hypothesis**

### *2.1 Signaling Theory*

From public's perspective, signaling theory describe that government as agent want to show good signal to society (Evans and Patton, 1987 in Hilmi and Martini, 2010). Good signal had purpose to made society can support the government in order to make the administration run well. Beside of that, government got pressure from society to give information about performance government. In signaling theory's review,

the propulsion to give information happen because of information asymmetry between local government with outside parties, specially society.

## 2.2 *Theory Institutional*

Institutional theory state that organization respond pressure from their institutional context (Carpenter and Feroz, 2001). Practice of local government finance report through internet (IFR), based on institutional theory, can be seen as one adoption of acceptable practices socially in order to reach legitimation from their institutional context. Local government do the IFR in order to get legitimation from society, central government or other organizations that local government has ability and good commitment in manage the local finance.

## 2.3 *Internet Financial Reporting (IFR)*

The use of internet as the implementation e-government play an important role in public administration. IFR or finance report by using internet define as distribution of local government's financial using internet, as example WWW (world wide web) (Ashbaugh dkk 1999). IFR can help local government in share information about superiority of local government which is positive signal. It is means IFR is tools to communicated positive signal to stakeholders.

## 2.4 *Effect of Financial Condition Towards Disclosure of Finance Information in Government Site*

Munir dkk (2004:105) stated that main characteristic that show if one territory can autonomy located at local financial ability, it means autonomous territory must have authority and ability to dig the sources of its own financial, manage and use its own money that enough to defray the implementation of its local government. So, it can be conclude that if the contribution of revenue is higher, the government's financial condition in implementation of territory autonomy will be better. Based on signaling theory, local government with good financial condition will disposed to reveal information about local budget management more to show the success in manage administration.

Research conducted by Styles and Tennyson (2007), Hilmi dkk (2013) and Pratama dkk (2015) show that local revenue (PAD) determine the local government's financial report. The larger the local revenue the tendency of local governments for financial reporting are also higher, in order to make society

support the government performance, so government activity can run well and society know how much the local wealth managed by local government. Based on explanation above, hypothesis in this research formulated as bellow:

**H1:** *The local government's financial condition has a positive relationship to transparency and accessibility of internet financial reporting*

## 2.5 *The Effect Dependency of Local Government's Level Toward Transparency And Accessibility of Internet Financial Reporting by Local Government*

In context of local government, local government generally accept help by central government. The greater the financial support from the central government, the local governments' tendency to make greater coercive pressure. IFR is a coercive pressure to fulfill the transparency and accountability of finance given by central government.

The research by Puspita and Martani (2012) found that local dependence ratio have positive effect toward local government's website content disclosure and total of local government's website disclosure. Same result of research found in research by Ratmono (2013), found that local government's dependence level is important determinant in IFR accessibility level. The magnitude of dependence make possibility of central government to do local government performance delimitation and ask for more disclosure to control local government's performance by the delimitation of local performance. It means the greater of dependence level, the greater the level of disclosure made by the local government. Conclusion based on explanation above, formulation of hypothesis as below:

**H2:** *The dependency of local government's level has a positive relationship to transparency and accessibility of Internet Financial Reporting by Local Government*

## 2.6 *The Effect of Financial Capital Expenditure Toward IFR Level By Local Government*

The magnitude of the financial capital expenditure is high profile information that show how much the local government's allocation to increase society prosperity. In theory institutional review, this information is important to local government to get legitimation from public that local government has allocated the expenditure components well because financial capital expenditure usually related to equipping of facility and infrastructure that related to public service.

Research done by Ratmono (2013) indicates that financial capital expenditure variable is important determinant of IFR availability level. Information about financial capital expenditure seem as important information that must be provided to get public legitimation. Increasing of the financial capital expenditure indicated the better of capital expenditure quality because government expenditure related to public service. Conclusion based on explanation above, hypothesis that formulated is:

**H3:** *Financial capital expenditure ratio has a positive relationship to transparency and accessibility of Internet Financial Reporting by Local Government*

### 3. Research Method

#### 3.1 Population and Sample

The population in this research is all of 509 regency/city local government in Indonesia in years of 2015. The sampling method use in this research is purposive sampling with criteria that have official website and accessible, and local government financial report in years of 2015 is available and audited by BPK and independent variable available. For more explanation can be seen in table bellow:

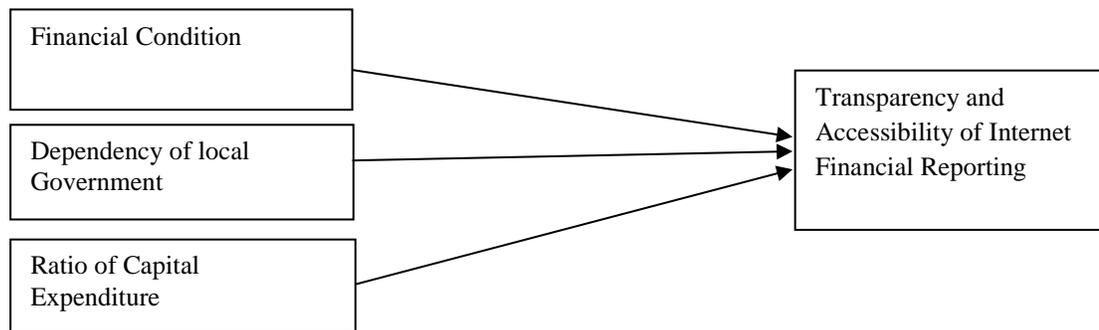
Table 1 research population and sample

Total of regency/city in Indonesia	509
Regency/city that doesn't have official website yet	(37)
Website of regency/city that cannot be access	(55)
Local government that not audited yet by BPK for years 2015	(10)
Independent variable data not available	(66)
Total of observation in research	341

#### 3.2 Variable and measuring

This research uses the level of disclosure of local government financial statement that represent in the Notes to Financial Statements based on minister of home affairs' instruction number 188.52/1797/SJ/2012 and accessibility aspect measured by score content from 5 items based on research by Penabulu Alliance (2014) as the dependent variable. The independent variables in this study consisted of financial conditions, the dependence of local government and the ratio of capital expenditure.

Chart 1  
Research Framework



Local government financial condition measured by the ratio of local revenue that is the ratio between the amount of local revenues with total of revenue realization. That ratio show the contribution of revenues toward total of local revenues.

The big of dependence make possibility of central government to do performance delimitation to local government and asking for more disclosure to control local government's performance. It means the greater the level of dependency, the greater the level of disclosure made by local governments (Ratmono, 2013). Proxy that used to measure the level of local government's dependence is local revenue (PAD) ratio toward the total of revenue.

Ratio of financial capital expenditure measured by see the financial capital expenditure toward the total of local expenditure. The greater the ratio of capital expenditure of local governments show greater allocation of government expenditure to increase social welfare.

Internet financial reporting is measured by looking at two aspects, transparency and accessibility. IFR transparency levels are defined as the availability of documents online financial reports on local government websites measured by the method according to the instructions the minister's checklist No. 188.52 / 1797 / SJ / 2012. IFR accessibility level is defined as the level of convenience that users can find and see the financial statements in the local government website (Styles and Tennyson, 2007) was measured with five items based research Penabulu Alliance by adding items that measured the speed of access websites using gtmatrix.com.

## 4. Results

### 4.1 Data analysis

To examine the hypothesis in this research, analysis method used is multiple regression analysis with SPSS 16. That examine based on equation of multiple regression as bellow:

$$\text{IFR} = \alpha + b_1 \text{KK} + b_2 \text{DP} + b_3 \text{BM} + b_4 \text{EK} + e$$

Explanation:

IFR = transparency and accessibility of internet financial report at local government's website

$\alpha$  = constants coefficient

$b_1, b_2, b_3, b_4$  = regression coefficient of each variable

KK = financial condition

DP = dependence of Local Government

BM = financial capital expenditure ratio

EK = performance evaluation

e = error term

### 4.2 Result Of Descriptive Statistic

Representation of research variable include: financial condition, local government's dependence level, financial capital expenditure ratio, and Internet financial reporting served in table 2 as below:

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kk	341	1,048	80,358	11,42956	9,194722
Dp	341	0	72,472	50,30158	12,34692
Bm	341	2,008	82,491	25,1295	8,857651
Ifr	341	9,246	76,529	40,85549	10,91024
Valid N (listwise)	341				

Based on result of descriptive statistic analysis with 341 regency/city government as sample, it found that the highest financial condition of local government is 80,35 percent, highest dependence level of local government is 72,47 percent, highest financial capital expenditure ratio is 25,13 percent and Internet financial reporting ratio is 76,53 percent. Lowest financial condition is 1,0480 percent, lowest dependence level ratio of local government is 0,00 percent, lowest financial capital expenditure is 2,0080 percent and lowest IFR ratio is 9,2460.

The average value of the financial condition variable is 11,42 percent with standard deviation 9,194. The average value of the local government's dependence level variable is 50,301 percent with standard deviation 12,346. The average value of the financial capital expenditure ratio variable is 25,129 with standard deviation 8,857. The average value of Internet financial reporting is 40,855 with standard deviation 10,910.

Before do the hypothesis examine, it is need to do prerequisite test analysis. On normality test score *Kolmogorov-Smirnov* (KS) of 0.828 and significant at the 0.499 level, it can be said that the normality test is met. Multikolinieritas test show there are no independent variable that have VIF value more than 10 (financial condition (1,512), dependence variable of local government (1,478), and financial capital ratio (1,182)). So it can be conclude that there are no multikolinieritas between independent variable in regression model. Heterokedastisitas test show that heteroskedastisitas do not happen in regression model used in this research where the significances level for all independence variable is above 0,05 or 5%

(financial condition is 0,925, local government's dependence level is 0,492, and financial capital ratio is 0,059).

#### 4.3 *The Result of Hypothesis Examine and Discussion*

##### a. Coefficient Determinant (R<sup>2</sup>)

Calculation result of determinant coefficient test in this research obtained R<sup>2</sup> adjusted test 0,140, it means equality model in this research just 14% of Internet financial reporting that can be explain by independent variable, meanwhile the remaining 86% is explained by other factors outside the model. Those things indicated that the local government has not prioritized the disclosure of financial information on its website. Local government's site is one of alternative from many others disclosure media. This finding strengthened by research result by Trisnawati and friends (2014) with the R<sup>2</sup> adjusted value is 0,152 or 15,2% and Hiola's research and friends (2015) with R<sup>2</sup> adjusted value 0,063 or 6,3%.

##### b. Determination Test Model (F test)

Test result of ANOVA showed that equality model obtained F arithmetic value is 19,49 with probability 0,00 where the probability value lower than 0,05, so the regression model can used to predicted the transparency and accessibility of internet financial reporting. So it can be conclude that financial condition variable, dependence level and financial capital expenditure ratio influential toward transparency and accessibility of internet financial reporting to regency/city government in Indonesia.

##### c. Parameter Individual Test (t-test)

Testing partial significance in this study for each hypotesist served in table 3 as below:

**Table 3. Partial Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Keterangan
	B	Std. Error	Beta			
1 (Constant)	54.446	4.221		12.900	.000	
Kk	.175	.073	.147	2.379	.018	diterima
Dp	-.143	.054	-.162	-2.645	.009	ditolak
Bm	-.334	.067	-.271	-4.963	.000	ditolak
Adjust R square				0.148		
F Statistic				19.499		
Prob (F Statistic)				0.000		

All of the independent variable have probability value lower than 0,5. This show that financial condition variable, dependence of local government level and financial capital expenditure ratio influential toward transparency and accessibility of internet financial reporting. Multiple regression analysis model formed as bellow:

$$\text{IFR} = 54,446 - 0,175\text{KK} - 0,143\text{DP} - 0,334\text{BM} + e$$

Financial condition variable show a significant result with t arithmetic value is 2,379 with p value 0,018. Can be stated that financial condition has positive significant influenced toward transparency and accessibility of internet financial reporting. The result of Statistic test show that financial condition has positive significant effect towards transparency and accessibility of internet financial reporting. This research result is accordance with research by styles and Tennyson (2007), Hilmi et al (2015), and Junaedi (2015). Based on signaling theory, local government with good financial condition will be inclined more information disclosure about management of capital budget to show the success in manage the administration. More bigger revenue ratio towards revenue total, so the inclination of local government to report their financial will be higher, the purpose is to make society support their performance, so government activity can run well and society will know how the local wealth are manage by government.

Local government's dependence level variable has negative significant effect toward disclosure of financial information because the p value 0,009 is lower than 0,05 with arithmetic of t value is -2,645. The result of this research showed that local government's dependence level has negative significance effect toward internet financial reporting transparency and accessibility. This thing indicated that in Indonesia, more higher the level of dependence will subtract the level of internet financial reporting transparency and accessibility. The local government be averse to disclosure their financial information to public in order to avoid the opinion about the high of dependence level of local government toward central government. The high of local government's dependence level indicated the low of territory ability to dig their own financial source to defray the implementation of their territory administration. That's why more higher the dependence level, the financial information that revealed in local government's site is fewer. The result of this research is accordance with research by Setyaningrum (2012) which is intergovernmental revenue variable has negative effect toward disclosure level. However, the result of this research is not accordance with research by Puspita and Martani (2012), and Ratmono (2013) whose proved that there is effect between local dependence level with voluntary disclosure of financial report at local government site.

Variable of financial capital expenditure ratio has probability result lower than 0,05 that worth 0,000 with arithmetic of t value -4,963 which is mean that variable has negative significant effect toward transparency and accessibility of internet financial reporting. The result of this research show that financial capital expenditure ratio has negative significant effect toward transparency and accessibility of internet financial reporting. This thing indicated that in Indonesia, the increase of financial capital expenditure ratio will subtract the level of internet financial reporting transparency and accessibility. There is different result of research with research by Ratmono (2013) which is proved that financial capital expenditure is important determinant of internet financial reporting availability level. Information about financial capital allocation seem as important information that must be provided to obtain the public legitimation. The increasing of financial capital expenditure can indicated the good quality of local expenditure because government expenditure related to public service. The difference is likely due to the results of this research, capital expenditure variable is the ratio of capital expenditure to total expenditure. The result of this research reveal

that average of financial capital expenditure ratio in Indonesia is low which is only 25,13%, whereas to increase the society prosperity in territory, central government appealed the local government to increase the presentation of financial capital expenditure to 30 percent. However, there are still many of local government that feel hard to reach those target. As many as 256 regency/city or 75% regency/city government has a capital expenditure ratio below 30 percent.

## **5. Conclusion, Implication and Limitation**

### *5.1 Conclusion*

This research aimed to examine the effect of financial condition, dependence level of local government and financial capital expenditure ratio to transparency and accessibility of the Internet financial reporting. The examination done in 341 regency/city government that represented 67% of regency/city government in Indonesia by used multiple regression linier as test tool.

The result of the research show that average percentage of financial information disclosure in local government's site is still low because only 40,85% which is still under 50%. The low of this percentage show that in 12 years the implementation of e-government in Indonesia, local government are not optimize the financial information disclosure as communication media with stakeholder yet. The inclination of local government which is only fulfill their obligation in made official site without eagerness to increase the accountability and transparency. Those finding is support by monitoring some local government's site that equip the link for document or information but those document and information is unavailable.

This research success to prove the positive significant effect of financial condition toward transparency and accessibility of internet financial reporting. More bigger the revenue ratio toward revenue total, the inclination of local government to report the financial is higher, the purpose is to make society support the government's performance, so the government's activity can run well and society know how the territory wealth are manage by government.

This research also found there are negative significant effect of local government's dependence level and financial capital ratio toward transparency and accessibility of internet financial reporting. The

high of local government's dependence level indicated the low of territory ability to dig their own financial sources to defray the implementation of their territory administration. That's why more higher the dependence level, the disclosure of financial report in local government's site is fewer. Financial capital expenditure of government which is most lower than 30% made the government averse to disclosure their financial information through internet.

## 5.2 *Implication*

Based on signaling theory, government will give good financial report, increasing internal control system, more detail disclosure and explanation in website as a signal to society (Puspita and Martini, 2012). Internet is most effective media for local government to show positive signal to society. Local government will try to do the financial reporting through the website optimally to show that government has done the commission given by society (Puspita and Martini, 2012). Theoretically, the result of this research can give a contribution to literature of local government's financial reporting by lift up IFR issue. Practically, the result of this research can be used to community as information tool to know the performance of local government and control tool of local government's financial performance through government's site. Applicative, through the result of this research, the information that revealed by local government can be compared between one territory and other territory so can motivated the local government to convey the financial report effectively and efficiently through internet.

An examination of the policies, the result of this research can be benchmarks and evaluation of IFR used to increase transparency and accessibility of local government to society accordance with Local Government Act number 14 years 2008 about the openness of public information and minister of home affairs' instruction number 188.52/1797/SJ/2012 about transparency of local budget management. Central government also can make regulation more specific related to financial information and performance that represented in local government's site, for example is pilot of local government's site implementation. More specific rules will push the local government to prepare human resources and information system that support the presentation of financial information openly in their site faster. Beside of that, it is also need to

give reward to local government that good enough in financial information disclosure in their site as effort to increase the implementation of e-government.

The development of e-government must be implemented harmonically by optimize the correlation between central government and local government also between government and society. To increase e-government, the disclosure of financial information among local government must be compare. Information item that disclosure must reflected financial information needed by society in order to create the transparency and accessibility of local government. This effort can done by central government with make more specific regulation related to financial information and performance represented in local government's site, for example pilot of government's site implementation. That's make the effort to increase accountability and transparency of local government through e-government can be manifested.

### 5.3 *Limitation*

In statistic test, this research is cannot explain the indicator item contribution of financial report disclosure. The next research hope can accommodate those thing by using structural model as analysis tool. It can done in order to identify the indicator of disclosure specifically.

Related to the factors influence the disclosure level, this research cover three variables. Equality model in this research is only 14% from financial report disclosure variable that can be explain by its independent variable, meanwhile 86% explain by other factors outside of the model. Local government's site is one alternative of financial information disclosure media. There are still many other disclosure media beside of internet, such as print media and electronic media. Other territory characteristic such as administrative age of local government, the area, total of habitat, legislative measure can be considered as determinant of financial information disclosure. Meanwhile, other financial performance such as local financing, local independence ratio, financial investigation bureau of Indonesia, etc also can be reference to the next researcher.

## Reference

- Asbaugh, H., Johnstone, K.M., dan Warfield, T.D. 1999. Corporate Reporting on the Internet. *Accounting Horizons*, 13(3) : 241-257
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS21*. Universitas Diponegoro. Semarang.
- Hilmi, A.Z., dan Dwi Martani. 2010. Analisis Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi. *Simposium Nasional Akuntansi XV Banjarmasin*, 20-23 September 2012.
- Hiola, Y.R., dan Aji Dedi M. 2015. Political Environment in the Effect of the Regional Government Financial Performance on Disclosure of Financial Information on Website. *Journal of Economics, Business & Accountancy Ventura* 19.1 (2016) hal 27-36.
- <http://inet.detik.com/read/2015/03/26/132012/2870293/398/pengguna-internet-indonesia-tembus-881-juta> diakses tanggal 29 April 2016 pukul 21.46.
- Instruksi Mendagri RI Nomor 188-52/1797/SJ Tahun 2012 tentang Peningkatan Transparansi Pengelolaan Anggaran Daerah
- Junaedi. 2015. Pengaruh Kekayaan Pemerintah Daerah, Ketergantungan Daerah, Kompleksitas, Tipe Pemerintah Daerah, Kualitas Audit dan Tingkat Penyimpangan Anggaran Terhadap Pengungkapan Internet-Based Financial Reporting. *Jurnal Sainstech Politeknik Indonusa Surakarta Vol. 2 Nomor 4 Desember Tahun 2015*, 42-53.
- Laswad, Fawzi, Fisher, Richard and Oyelere, Peter, 2005. *Determinants of Voluntary Internet Financial Reporting by Local Government Authorities*. *Journal of Accounting and Public Policy*, 24: 101-121.
- Muhammad, Bagus H. P. 2012. *Analisis Tingkat Pengungkapan Informasi Keuangan Dan Non Keuangan Dalam Perspektif E-Government Pada Website Pemerintah Kota/Kabupaten Di Indonesia*. FPEB UPI. Bandung.
- Munir, Dasril. Henry A.D, Hessel N.S.T. 2004. Kebijakan dan Manajemen Keuangan. Yogyakarta YPAPI Penabulu Alliance. *Kajian Akses Warga atas Informasi Anggaran Daerah*: [www.interface.or.id](http://www.interface.or.id), 2014
- Puspita, Rora. Dwi, Martani. (2012). *Analisis pengaruh Kinerja dan Karakteristik Pemda Terhadap Tingkat Pengungkapan dan Kualitas Informasi dalam Website Pemda*. *Simposium Nasional Akuntansi 15*, Banjarmasin.
- Pratama, Kadek A.D., Desak Nyoman Sri Werastuti, dan Edy Sujana. 2015. Pagaruh Kompleksitas Pemerintah Daerah, Ukuran Pemerintah Daerah, Kekayaan Daerah, dan Belanja Daerah Terhadap Pelaporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi Program SI Volume 3 No. 1 Tahun 2015*.
- Rahman, A.P., Sutaryo, dan Agus Budiarmanto. 2013. *Determinan Internet Financial Local Government Reporting di Indonesia*. *Simposium Nasional Akuntansi XVI Manado*, 25-28 September 2013.
- Ratmono, Dwi. 2013. Pelaporan Keuangan Pemerintah Daerah di Internet: Pengujian Teori Konstitusional dan Keagenan. *Media Ilmiah Akuntansi Vol. 1. Nomor 2, September 2013*, hal 28-48
- Styles, Alan K. and Tennyson, Mack, 2007. *The Accessibility of Financial Reporting of US Municipalities on the Internet*. *Journal of Public Budgeting, Accounting and Financial Management*. Spring. 19: 56-92.
- Trisnawati, M.D., dan Achmad, K. 2014. *Determinan Publikasi Laporan Keuangan Pemerintah Daerah Melalui Internet*. *Jurnal Akuntansi*. Universitas Brawijaya. Malang.
- Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.