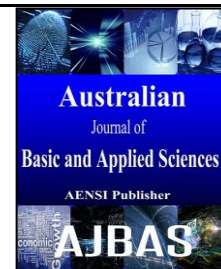




ISSN:1991-8178

**Australian Journal of Basic and Applied Sciences**

Journal home page: [www.ajbasweb.com](http://www.ajbasweb.com)



**Key Success Factors for Web-Based Financial Statements Disclosure to Create Local Government Transparency in Indonesia (Empirical Study on Local Government in Indonesia)**

<sup>1</sup>Bambang Jatmiko and <sup>2</sup>Ari Feby Kumara

<sup>1</sup>University of Muhammadiyah, Department of Accounting, Faculty of Economic, Yogyakarta, Indonesia

<sup>2</sup>University of Muhammadiyah, Department of Accounting, Faculty of Economic, Yogyakarta, Indonesia

**ARTICLE INFO**

**Article history:**

Received 3 June 2015

Received in revised form 17 June 2015

Accepted 1 August 2015

Available online 15 October 2015

**Keywords:**

Financial Statements, Website, Transparency, Local Government

**ABSTRACT**

This study objective is to provide empirical evidence the effect of population size, region wealth, per capita income, leverage and district administration type on web-based financial statements disclosure by local government in Indonesia. The problem is only 30 from 34 provinces in Indonesia have website that can be accessed by public and about 43.5% of Indonesian province reveal financial statements at website. Budget realization reports become main components expressed in website (60%). the lowest component is notes disclosure to financial statements 17%) where it is a narrative of details explanation in financial statements and essential to convey. This research use observation method through web-based financial statements exposure. Study populations are all local governments in Indonesia, provincial, city and county. Local governments in Indonesia are 34 provincial governments, 93 municipalities and 403 district administrations. Research results showed that: (1) population has significant positive effect on web-based financial statements disclosure by local governments in Indonesia; (2) Region wealth has no effect on web-based financial statements disclosure by local governments in Indonesia; (3) Per capita income has significant positive effect on web-based financial statements disclosure by local governments in Indonesia; (4) Leverage has no effect on web-based financial statements disclosure by local governments in Indonesia; (5) District administration type has significant negative effect on web-based financial statements disclosure by local governments in Indonesia;

© 2015 AENSI Publisher All rights reserved.

**To Cite This Article:** Bambang Jatmiko and Ari Feby Kumara., Key Success Factors for Web-Based Financial Statements Disclosure to Create Local Government Transparency in Indonesia (Empirical Study on Local Government in Indonesia). *Aust. J. Basic & Appl. Sci.*, 9(27): 663-669, 2015

**INTRODUCTION**

Act No. 22 year 1999 on local governments concerning regional autonomy has changed the governance process in Indonesia. Local governments receive authority from central government to organize and administer with their own initiative. As a consequence, local governments should be able to plan the budget and accountable to budget management in each period. Management accountability mechanism in Indonesia is conducted by local government by submitting audited financial statements to Parliament, but after the issuance of Law No. 14 year 2008 concerning Public Information Freedom, it stipulates that public officials should be more transparent, accountable and more oriented to community service. Financial transparency is things that need to be implemented by local governments. One form of transparency is local government voluntarily disclose the financial statements on Internet to make all stakeholders have

an opportunity to obtain information of local government environment (Afriansyah, 2013). Almost all local governments in Indonesia have an official website but the disclosure level between one and other regions is different. As a result, there are difference in disclosure of financial statements on Internet, ranging from the least to most complete. This study problem is from 34 provinces in Indonesia, only 30 provinces have website that can be accessed by researchers and average 43.5% of Indonesian provinces that reveal financial statements on its website. Budget realization reports are components that most often expressed in amount of 60%. The lowest component is notes disclosure to financial statements with amounted only 17%, whereas CaLK is a narrative explanation of details figures in financial statements and is essential to convey. Observations were conducted by researchers to entire city government website in Indonesia. The result showed an average only about 25% of city government website revealed financial reports in

**Corresponding Author:** Bambang Jatmiko, University of Muhammadiyah, Department of Accounting, Faculty of Economic, Yogyakarta, Indonesia

official site. The remaining 75% is still not revealed the financial report. Budget realization reports are component that most often expressed with amount of 39%. Financial statements note is lowest component disclosed with amount of 10%.

Researchers observe the website of district governments in Indonesia that can be accessed. The numbers are 307 district, and average disclosure level of financial statements of Indonesia district is 17.5%. It means there are still about 82.5% who have not made the disclosure. The data shows the budget realization reports are most component disclosed of 29%, while the notes to financial statements are the lowest component disclosed of 7%. Sinaga (2011) examines the financial reporting voluntarily by local governments. Research results show that simply leverage and district administration type have significant negative effect on voluntary financial reporting on internet. In addition, three other variables as political competition, size and wealth have no significant effect on voluntary financial reporting by local government on internet. Subsequent research of Medina (2012) shows the results of local government size, independence ratio and complexity of local government have positive effect on availability of financial information on official website of local government, while the per capita income and leverage community negatively affect on availability of financial information on official website of local government. Subsequent research of Rahman et al. (2013) examines factors affecting the local government financial reporting on internet. These study results showed results that leveraged, local government wealth and political competition affect on financial information reporting on Internet, while the size and district administration type does not affect on reporting of financial information on Internet. Subsequent research of Afriansyah (2013) showed that only variable results press visibility has significant effect on level of disclosure of accounting information on Internet, while variable size, level of investment, regional wealth and political competition does not significantly affect on level of voluntary disclosure of accounting information in internet by local government. Subsequent research of Hudoyo and Amir (2014) shows that regions and leverage the wealth does not affect on financial reporting on internet by local governments in Indonesia, while per capita income affects on internet financial reporting by local governments in Indonesia.

This study refers to previous studies that still have inconsistency in results between the researchers and studies results above show different combinations patterns of independent variables and there are some variables that are rarely studied. It creates gap for researchers. Therefore, researchers are interested to re-examine factors affecting the website disclosure of financial statements by local government in Indonesia. In this study the

characteristics to be tested is the number of residents, region wealth, per capita income, leverage, and district administration type. The data used in this research are local government's financial statements in 2012 which had been audited by BPK and data from the Central Bureau of Statistics in 2012. Number of residents in a region will be directly proportional to level of information need. Region with a large population will tend to have a high level of awareness of internet usage technology as supporting information needs. Therefore, Internet usage as a medium for delivery of financial information by local government is the right step. Wealth local governments usually indicate the level of local prosperity. Greater wealth of a region makes the public will be more interested to assess and participate in supervising how wealth is managed (Trisnawati and Komarudin, 2014). That's because a large amount of wealth tends to create abuse and fraud. Therefore, as the principal, community will feel compelled to participate in supervising and controlling the performance of local authorities. One way that can be done by public is demanding financial management transparency of local government. The level of per capita income indicates the people welfare level of a region. The higher purchase power of people in region would trigger the use of new technologies more quickly.

Internet technology usage as a means to search for information becomes inseparable. Convenience and quick access become reasons for people to use the Internet to meet the information needs, one of them to seek information about their local government. Many people who use the internet should be able to encourage local authorities to be more transparent in its financial management report. Leverage is one means used by local governments to finance Operational costs in running the public service. This leverage will give rise an obligation that must be fulfilled by local government in future. In addition, leverage will affect on behavior of lenders or creditors to supervise the management of funds by local governments. Therefore, local government will voluntarily to disclose the financial statements in form of hard copy or by using other media, such as internet media. In Indonesia, district administration type is divided into provincial governments, municipal authorities and district government. The third district administration type that has a composition different of population. District residents usually have a high tendency to urbanize at municipality or the provincial territory. This creates in composition of population in district becomes more homogeneous than the urban regions that more heterogeneous from several aspects. One of aspects that look different is the application of technology. Urbanization area of city and provincial governments will have more advanced in technology development and allow that voluntary financial reporting on Internet will be more widely practiced.

### **Literature Review And Hypotheses:**

#### **Population:**

Article 28, paragraph 2 of Law No. 33 year 2004 states that large population reflects the large need for provision of public services in every area. Provision of public services is local authority's responsibility to provide it. Local governments with big population will be more active to provide society need as information. Provision of this information need is done in a proper manner to makes public has easy and fast to access. The most effective and efficient are to use internet because of the speed in spread and easy access. In Indonesia, population of a local government tends to be proportional to rate of technological progress and information (Afriansyah, 2013). Therefore, internet usage in local government with a large population will higher. It will be aligned with better quality of human resources in the area. Area with application of advanced technologies will create human resource with more advanced mindset, more open and more critical. Large population with more critical human qualities will make governance climate in the region will be monitored by community. Based on this, local government will feel compelled to be more transparent in providing information about its financial management report. This is consistent with research of Medina (2012) that population has positive effect on availability of financial information on official website of regional administration. Based on description above, it can be formulated hypothesis below.

H1: Population has positive effect on web-based financial statements disclosure by local governments in Indonesia

#### **Local Resources:**

Local government's wealth usually indicates the local prosperity level. Greater region wealth makes the public will be more interested to assess and participate in supervising how wealth is managed (Trisnawati and Komarudin, 2014). That is because a large amount of wealth that tends to create abuse and fraud. Therefore, as the principal, community will feel compelled to participate in supervising and controlling the performance of local authorities. One way that can be done by public is to demand transparency of local government financial management. Public encouragement to financial transparency will make local governments try to provide the information needed by community. According to Styles and Tennyson (2007), a most convenient way and cost effective for government to disseminate information today are by internet. Low cost, easy access and completeness of information presented makes the Internet becomes appropriate medium to publish financial statements by local government. Research of Medina (2012) results shows that wealthier region makes local governments tend to disclose their financial statements. Based on

description above, it can be formulated hypothesis below.

H2: Wealth area has positive effect on web-based financial statements disclosure by local government in Indonesia.

#### **Per Capita Income:**

The level of per capita income is a measure of level of local public welfare (Medina, 2012). Public economy in a region can affect several aspects of life such as education aspects, social, and technological developments. Communities that have a high economic level tend to use more advanced information technology, namely the Internet for everyday activities. According to Ho in Serrano et al. in Hudoyo and Amir (2014), regions with low per capita income is less adopt good website design, as well as the demand for services of internet usage. Therefore, internet usage will become maximum in region with high levels of per capita income. Styles and Tennyson (2007) says that higher per capita income of a region also increase political monitoring by community and higher demand for information to be provided on site to measure the performance of local governments. Financial management report is one public information to measure performance of local authorities. Therefore, region with high per capita income level makes local governments tend to disclose the financial statements through official website. It is consistent with Hudoyo and Amir (2014) that per capita income affect on the financial reporting at internet. Based on description above, it can be formulated hypothesis below.

H3: per capita income has positive effect on web-based financial statements disclosure by local governments in Indonesia

#### **Leverage:**

Styles and Tennyson (2007) argues that expenses of current government will have an impact on ability of government in providing services and integrated programs for community in future. Agency relationship between local government and central government, community, and other parties as creditors will affect on disclosure level of region. Creditors tend to supervise the debtors in financial management. Zimmerman (1977) explains that financial information disclosure through traditional media as well as internet can facilitate creditors to monitor the government performance. Therefore, local governments will be motivated to provide financial performance reports via the Internet. Rahman et al. (2013) also showed that leverage affect on reporting of government financial information on Internet. Based on description above, it can be formulated hypothesis below.

H4: Leverage has positive effect on web-based financial statements disclosure by local governments in Indonesia

**District administration type:**

Indonesian governments are divided into provincial, municipal authorities and district government. Urbanization rate is still high in Indonesia. It makes province and city become destination of urbanization. The populations become more diverse and heterogeneous from several aspects such as education, social, and application of technology in comparison to district. This will make the district will tend to have a more homogeneous composition of population because many original inhabitants move to big city. Laswad et al. (2005) states that district administration type makes city population are large and diverse, local authority sites more sophisticated and more information is revealed on its website. In addition, based on reports of Gaps Telecommunications and Information Technology in United States (July, 1999) issued by National Telecommunications and Information Administration, it is obtained the fact that usage and internet access in urbanization urban higher (Laswad et al., 2005). It is possible that voluntary financial reporting on Internet will be more widely practiced in provincial and municipal governments compared with district administration. Sinaga (2011) also proves that this district administration type significantly has negative effect on financial reporting on internet. Based on above, it can be formulated hypothesis of study below.

H5: District administration type has negative effect on web-based financial statements disclosure by local governments in Indonesia

**Research Methods:**

This research uses direct observation method on official website of local government. Official website address is obtained from [www.depdagri.go.id](http://www.depdagri.go.id). The study population was all local governments in Indonesia, 34 provincial governments, 93 municipalities and 403 district administrations. Sample collection method used is purposive sampling with quota sampling to ensure that certain groups are adequately represented in study by using a quota after a sample taken on basis of certain criteria set by researchers (Sinaga, 2011). The sample in this study had to meet below criteria:

1. Regional administrations have audited financial statements by Financial Audit Agency (BPK) for year 2012 and financial statements can be obtained at BPK.
2. Local government has an official website on internet and website can be accessed.
3. The audited financial statements get a WTP opinion, WTP DPP, or WDP in 2012.

A sample in this study is calculated by Slovin formula (Afryansyah Yamane, 2013) with tolerance of ( $e^2$ ) by 10%. The formula is below.

$$n = \frac{N}{1 + (N \cdot e^2)}$$

Description: n= number of samples, N= number of population,  $e^2$ : tolerance value of inaccuracy

$$n = \frac{348}{1 + (348 \times 10\%^2)} = 77,68 \text{ or } 78$$

This data is analyzed by descriptive statistical analysis, classical assumption test, multiple linear regression models, and hypothesis testing.

**Research results:**

This study examines the effect of population size, regional wealth, per capita income, leverage, and district administration type on web-based financial statements disclosure by local governments in Indonesia. Test results show that three independent variables (number of population, per capita income, and district administration types) have a significant effect on web-based financial statements disclosure by local governments in Indonesia. Two other independent variables (leverage and regional assets) do not have effect on web-based financial statements disclosure by local governments in Indonesia.

**The effect of population size on web-based financial statements disclosure by local governments in Indonesia:**

The first hypothesis testing results shows that population size has significant and positive effect on web-based financial statements disclosure by local governments in Indonesia. This result is consistent with prediction because the greater residents in a local authority will be directly proportional to application of more advanced technology when compared with local government's smaller population. Internet will be used by people in local governments to meet their information needs. High intensity of Internet usage can shape the quality of human resources that more advanced, more critical, and more open mindset. Therefore, public scrutiny level on local government performance will also be higher. It will make local governments with a large population and a more critical feel more compelled to provide the desired performance information needs by society. One way is to disclose the financial statements through its official website. This research result is consistent with Medina (2012) who found that population size has positive effect on disclosure level of financial statements in official website of local government. However, this study is not consistent with Afryansyah (2013) that population size does not have significant positive effect on financial information disclosure on Internet by local government.

**The effect of regional assets on web-based financial statements disclosure by local governments in Indonesia:**

Second hypothesis test result show that region wealth has no effect on web-based financial statements disclosure by local governments in Indonesia. It is because wealth of local government is

not a guarantee of a local authority to do a much better disclosure on financial reports using the Internet. There are many local governments in Indonesia which has a great wealth but it does not offset the region's ability to access the Internet with good infrastructure and technology supports. It makes region wealth has no effect on web-based financial statements disclosure. In addition, other problem faced by local governments in Indonesia at outside the Java Island is the quality of human resources. Therefore, local governments with great wealth but low human resources cannot guarantee that local governments utilize internet technology to perform financial statement disclosure. The results are consistent with research of Sinaga (2011), Afriansyah (2013), Rahman et al. (2013) that local government wealth does not affect on web-based financial statements disclosure by local governments in Indonesia. Adversely, these results contradict with previous studies of Medina (2012) that greater assets of local government can motivate the government to provide financial information on its official website.

***Effect of per capita income on web-based financial statements disclosure by local governments in Indonesia:***

Third hypothesis testing results show that per capita income has significant positive effect on web-based financial statements disclosure by local governments in Indonesia. This result is consistent with researcher's prediction because people who live in region with high levels of per capita income will have a better economic level. This affects on high purchase power to use more modern technology for their daily needs. Information needs makes the Internet as a medium that is often used. Internet will be used by community as a medium to monitor performance of local authorities. One of desired performance report by public is local government transparency of financial management. It will encourage local governments to provide public services to public to perform its financial statement disclosure through the media which is easily accessible by public, namely through the official website. This result is consistent with by Hudoyo and Amir (2014) that income per capita has positive effect on financial reporting on internet by local governments in Indonesia. Adversely, the different results are shown by Sinaga (2011) that per capita income has no significant effect on web-based financial statements disclosure by local governments.

***Effect of leverage on web-based financial statements disclosure by local governments in Indonesia:***

The fourth hypothesis test shows that leverage does not affect on web-based financial statements disclosure by local governments in Indonesia. This is because the high and low levels of leverage of local government will not increase web-based financial

statements disclosure on its website. It is because debt financing is not a major component in operational activities of local government. Level of leverage is not taken into account by local governments in order to disclosure the financial statements in internet (Hudoyo and Amir 2014). The main and largest fund source of local government is balance funds from central government transfers such as income share fund (DBH), General Allocation Fund (DAU) and Special Allocation Fund (DAK). Leverage as addition to capital from the lender is not too large. Therefore, leverage level of local government does not motivate local governments to facilitate creditors to oversee the financial management through disclosure of financial statements on its website. These results contradict with Rahman et al. (2013) which show that leverage affect on reporting of government financial information on Internet. But this study result is consistent with Hudoyo and Amir (2014) that there is no significant effect between leverage and voluntary financial reporting on Internet by local government.

***Effect of district administration type on web-based financial statements disclosure by local governments in Indonesia:***

The fifth hypothesis test result show that government district type has significant negative effect on web-based financial statements disclosure by local governments in Indonesia. This is because Indonesia has high level of urbanization. As a result, people who have a higher education will tend to go to region with better employment opportunities, namely in provinces and cities. Internal migration to urban is occurred almost every year. It creates a difference in population in each local government. District is likely to have almost homogenous population composition from several aspects such as education, economy, and technology implementation. Technology as internet will be more applied in urban and provincial region when compared to district. This makes district communities will not tend to notice the performance of local authorities. Therefore, rare adoption of Internet technology and low level supervision over the government's performance makes district local governments tend not to provide information about the performance one of financial management reports. This lead the disclosure of financial statements through the website will be frequently applied in municipalities and provincial compared with district administration. This result is consistent with Sinaga (2011) that district administration type has a significant negative effect on web-based financial statements disclosure by local governments in Indonesia. The different results is shown by Rahman et al. (2013) that district administration type did not has significant effect on financial information reporting on Internet.

**Conclusion:**

Tests that have been done to 78 samples of local governments both provincial governments, municipalities, and districts. Observation period are December 2014 - February 2015. Based on multiple linear regressions, it can be concluded below.

1. Population size has significant positive effect on web-based financial statements disclosure by local governments in Indonesia.
2. Region wealth does not affect on web-based financial statements disclosure by local governments in Indonesia.
3. Per capita income has significant positive effect on web-based financial statements disclosure by local governments in Indonesia.
4. Leverage does not affect on web-based financial statements disclosure by local governments in Indonesia.
5. District administration type has significant negative effect on web-based financial statements disclosure by local governments in Indonesia.

**REFERENCES**

- Afriansyah, Rahmat Dian, 2013, "Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Akuntansi di Internet oleh Pemerintah Daerah", *Diponegoro Journal of Accounting*, 2-3. Tahun 2013, <http://ejournal-s1.undip.ac.id>. Diakses tanggal, pk 11.00 WIB.
- Annisa, Citra, 2011. "Implementasi E-Government Melalui Bursa Kerja Online pada Kementerian Tenaga Kerja dan Transmigrasi", *E-Journal Universitas Indonesia*, [http://data.axmag.com/data/201410/20141018/U127585\\_F307311/media.pdf](http://data.axmag.com/data/201410/20141018/U127585_F307311/media.pdf). Diakses tanggal pk 13.40 WIB.
- Badan Pemeriksa Keuangan Republik Indonesia, 2012. *Ikhtisar Hasil Pemeriksaan Tahun 2012 Badan Pemeriksa Keuangan Republik Indonesia*, BPK RI, Jakarta.
- Badan Pusat Statistik, 2012. *Populasi Penduduk Indonesia Tahun 2012 dan Produk Domestik Regional Bruto Tahun*. BPS, Yogyakarta.
- Garcia, Ana Carcaba, 2010. "Determinant of Online Reporting of Accounting Information by Spanish Local Government Authorities", *Local Government Studies*, 36(5): 679-695.
- Ghozali, Imam, 2011. *Aplikasi Multivariate dengan Program IBM SPSS 19*, Badan Penerbit Universitas Diponegoro, Semarang.
- Hudoyo, Yaceb Triandy, Amir Mahmud, 2014. "Faktor-Faktor yang Mempengaruhi Pengungkapan Laporan Keuangan di Internet oleh Pemerintah Daerah", *E-Journal Universitas Negeri Semarang*, 3-4. <http://journal.unnes.ac.id/sju/index.php/aaj/article/view/4210>. Diakses tanggal 8 September 2014 pk 16.30 WIB.
- Hilmi, Amirudin Zul, Dwi Martani, 2012. "Analisis Faktor-faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Keuangan Pemerintah Provinsi", *Simposium Nasional Akuntansi XV, Banjarmasin*, 20-23.
- Ingram, W., Roberts, 1984. "Economic Incentives and the Choice of State Government Accounting Practices", *Journal of Accounting Research*, 22(1): 126-144.
- Laswad, Fawzi, Richard, Fisher, Peter, Oyelere, 2005. "Determinants of Voluntary Internet Financial Reporting by Local Government Authorities", *Journal of Accounting and Public Policy*, 24: 101-121.
- Martani, Dwi, Debby Fitriari, Anisa Annisa, 2013. "Transparasi Keuangan dan Kinerja pada Website Pemerintah Daerah Kabupaten atau Kota di Indonesia", *E-Journal Universitas Gunadarma*, 5. <http://ejournal.gunadarma.ac.id/index.php/pesat/article/view/974/85>. Diakses tanggal 9 Maret 2014 pk 13.45 WIB.
- Maisyah, Sellinah, 2014. "Analisis Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Pelaporan Keuangan pada Situs Resmi Pemerintah Daerah di Indonesia", *Skripsi (tidak dipublikasikan)*, Universitas Muhammadiyah Yogyakarta.
- Medina, Febri, 2012. "Faktor-Faktor yang Mempengaruhi Transparasi Informasi Keuangan pada Situs Resmi Pemda di Indonesia", *Skripsi Sarjana*, <http://lontar.ui.ac.id>. Diakses tanggal 22 pk 15.45 WIB.
- Puspita, Rora., Dwi Martani, 2012. "Analisis Pengaruh Kinerja dan Karakteristik Pemerintah Daerah Terhadap Tingkat Pengungkapan dan Kualitas Informasi dalam Website Pemerintah Daerah", *Simposium Nasional Akuntansi XV, Banjarmasin*, 20-23.
- Rahman, Aditya, Sutaryo, Agus, Budiarmanto, 2013. "Determinan Internet Financial Local Government Reporting di Indonesia", *Simposium Nasional Akuntansi XVI, Manado*, 25-28.
- Sari, Dewi May, 2014. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan di Internet Secara Sukarela oleh Pemerintah Daerah", *Skripsi (tidak dipublikasikan)*, Universitas Muhammadiyah Yogyakarta.
- Sinaga, Yurisca Febrianty, 2011. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan di Internet Secara Sukarela oleh Pemerintah Daerah", *E-Journal Universitas Diponegoro*, <http://eprints.undip.ac.id/>. Diakses tanggal 26 Maret pk 14.00 WIB.
- Styles, Alan, Mack Tennyson, 2007. "The Accessibility of Financial Reporting of US Municipalities on the Internet", *Journal of Budgeting, Accounting, and Financial Management*, 19(1): 56-92, 2007.

Sukyadi, Didi, 2009. "Model Interoperabilitas Sistem Informasi Layanan Publik", Studi Kasus E-Government, E-Journal Universitas Indonesia, <http://lib.ui.ac.id/>. Diakses tanggal 10 Maret 2015 pk 13.20 WIB.

Trisnawati, Mya Dewi, Komarudin Ahmad, 2014. "Determinan Publikasi Laporan Keuangan Pemerintah Daerah Melalui Internet", E-Journal Universitas Brawijaya, <http://download.portalgaruda.org/article.php>. Diakses tanggal 10 Maret pk 13.30 WIB.

Yuniarti, Ari, 2008. "Pengaruh Pertumbuhan Pendapatan Perkapita, Tingkat Investasi, dan Tingkat Industrialisasi Terhadap Kemandirian Daerah", <http://eprints.uns.ac.id/8135/1/72160707200903071.pdf>.

Diakses tanggal 15 Maret pk 19.30 WIB.

Zimmerman, J., 1977. "The Municipal Accounting Maze: An Analysis of Political Incentives", *Journal of Accounting Research*, 15: 107-144.

Instruksi Presiden Republik Indonesia Nomor Tahun, 2003. Tentang Kebijakan dan Strategi Nasional Pengembangan E-Government.

Peraturan Pemerintah Republik Indonesia Nomor Tahun, 2005. Tentang Pelaksanaan Sistem Informasi Keuangan Daerah.

Peraturan Pemerintah Republik Indonesia Nomor Tahun, 2005. Tentang Pengelolaan Keuangan Daerah.

Peraturan Pemerintah Republik Indonesia, 2005. Lampiran III Standar

Akuntansi Pemerintahan Keuangan Daerah.

Peraturan Menteri Dalam Negeri Nomor 59 Tahun, 2007. Tentang Pedoman Pengelolaan Keuangan Daerah.

Undang-Undang Republik Indonesia Nomor 22 Tahun, 1999. Tentang Pemerintah Daerah.

Undang-Undang Republik Indonesia Nomor 14 Tahun, 2008. Tentang Keterbukaan Informasi Publik.

Undang-Undang Republik Indonesia Nomor 17 Tahun, 2003. Tentang Keuangan Negara.

Undang-Undang Republik Indonesia Nomor 32 Tahun, 2004. Tentang Pemerintahan Daerah.

Undang-Undang Republik Indonesia Nomor 32 Tahun, 2004. Tentang Pemerintahan Daerah Pasal 14.

Undang-Undang Republik Indonesia Nomor Tahun, 2004. Tentang Perimbangan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah Pasal 28 ayat 2.

Undang-Undang Republik Indonesia Nomor Tahun, 2004 Tentang Tujuan Sistem Informasi Keuangan Daerah Pasal 101.

Undang-Undang Republik Indonesia Nomor Tahun, 2004 Tentang Perimbangan Keuangan Pasal 103.

Undang-Undang Republik Indonesia Nomor 71 Tahun 2010 Tentang Pernyataan Standar Akuntansi Pemerintahan.

[http://id.wikipedia.org/wiki/Situs\\_web](http://id.wikipedia.org/wiki/Situs_web). Diakses tanggal 10 Maret 2015 pk 14.30 WIB.

<http://saepulanggitari.blogspot.com/2013/01/pengertian-web-statis-dan-web-dinamis.html>. Diakses tanggal 10 Maret 2015 pk 14.00 WIB.

<http://www.kemendagri.go.id>. Diakses tanggal 11 Maret 2015 pk 15.30 WIB.

[www.harianti.com/survei-bps-jumlah-pengguna-internet-indonesia-tahun-2013-tembus-71-juta-orang/](http://www.harianti.com/survei-bps-jumlah-pengguna-internet-indonesia-tahun-2013-tembus-71-juta-orang/) Diakses tanggal 10 November 2014 pk 17.08 WIB.

[www.depdagri.go.id](http://www.depdagri.go.id). Diakses tanggal 2 Desember 2014 pk 13.05 WIB