

***THE INFLUENCE OF THE ENVIRONMENT UNCERTAINTY,  
ACCOUNTABILITY, EXTERNAL PRESSURES, INTERNAL CONTROL,  
AND MANAGEMENT COMMITMENTS TOWARDS THE  
IMPLEMENTATION OF FINANCIAL REPORTING TRANSPARENCY  
( Empirical Study on District and City County Device Organization in Special  
Region of Yogyakarta)***

**By:**

**Erni Suryandari Fathmaningrum and Giri Bimo Mukti  
Accounting Department, Faculty Economic and Business  
Universitas Muhammadiyah Yogyakarta**

**ABSTRACT**

*This study aims to determine the influence of environment uncertainty, accountability, external pressure, internal control, and management's commitment towards the implication of financial reporting on district and city County Device Organization in Special Region of Yogyakarta . This study uses purposive sampling method, with certain criteria sample on this study are County Device Organization in form of office, and Regional Asset Financial Bodies with total of 103 County Device Organization. Hypothesis test on this study using multiple regression using software applications SPSS v. 15. The result of this study shows that environment uncertainty, accountability, external pressure, internal control, and management's commitment have positive result towards implementation of financial reporting transparency.*

*Keywords: environmental uncertainty, accountability, external pressure, internal control, and management's commitment.*

**INTRODUCTION**

According to the legislation of the Republic of Indonesia Number 23 year 2014 about local government explaining that local governments have the authority to conduct the Affairs of governance based on the principle of autonomy with the existence of appropriate in an in-flight unitary State of the Republic of Indonesia (SO). Whereas, in the legislation of the Republic of Indonesia Number 33 Year 2004 that, these areas are granted the right to regulate financial funding the implementation of regional autonomy.

Asroel (2016) said that the legislation already describes the concept of autonomous areas, financial management, and accountability. Development of the management of the autonomous region in Indonesia at the moment can be described as the response from the community being fairly well to local governments to implement good government governance.

The application of good governance include a few elements, one of them is financial reporting area. Regional financial reports mandatory processed through the accounting process that is then presented in accordance with the regulations of the Government of the Republic of Indonesia Number 71-year 2010 on Government accounting standards. The local Government Finance report (LKPD) must be submitted to the House of representatives (DPRD) of at least 6 months after the time of the budgeting are over.

The year 2015, Indonesia gained a score of 36 in the Corruption Perception Index (CPI), and was ranked 88 out of 168 countries measured. The year 2016 score Indonesia on Corruption Peception Index (CPI) scored 37, and ranked 90 of 176 countries measured. Then, in 2017 score Indonesia in the Corruption Perception Index (CPI) is stagnant at 37, and was ranked 96 of 180 countries measured. Score value range has a CPI 0-100. When a country's CPI score relatively small range then the countries are perceived to have a high level of corruption.

The relation to the application of the transparency of the financial report of the Government of the region, one of which is the local government in the province of Daerah Istimewa Yogyakarta. Regional Governments in the province of Yogyakarta special region has indeed implement the transparency of financial reporting. For example, the Government of the Regency of Bantul, Gunungkidul, Kulon Progo Regency, and Regency of Sleman, already publish financial statements on the website of the Agency's financial and Asset area (BKAD) each, except the Government of Yogyakarta publish their financial reports on the website of the provider of the information and documentation Officer.

The financial statements are published in full (until 2017 budget report) only Kulon Progo Regency, Bantul Regency, and Regency of Sleman, Yogyakarta City Government and Gunungkidul Regency financial statements published are still not

complete as other districts. Other reports, until now the Corruption Eradication Commission (KPK) received 192 reports of alleged criminal acts of corruption in the special region of Yogyakarta. Based on the phenomenon, according to researcher transparency is important to financial statements examined, because it can reflect the performance of a Government of a region particularly in terms of transparency of financial reports so that the public, be aware of and also assess the performance of local governments and can minimize actions that broke the law such as corruption.

Research conducted is the incorporation of research from Amelia (2015) and Masruroh (2015) by using the independent variable i.e. uncertainty environment, accountability, internal control, external pressure, and management commitment. The difference of this research with previous research that is the population that is used. This research using population are county device organization districts and cities in special region of Yogyakarta and also the time of the research done.

## **A REVIEW OF THE LITERATURE**

### **Stewardship Theory**

Stewardship theory is defined when a Manager is not concerned with the individual's goals, but the Manager more motivated against the common interest (Davis et al 1997). Davis et al (1997) says that this theory explains that a steward would behave in accordance with a common goal and when the interest of a steward and the owner here has the distinction, then the steward will further invite cooperate because stewards here more concerned with shared interests rather than the interests of the private/individual.

### **Institutional Theory**

Based on institutional theory based on thought to survive Putra ( 2016). This theory can be used to explain the action and also public organizations in decision making. Sofyani and Akbar (2013) said that institutional isomorfisme more interpret the presence of the organization that is affected by normative pressure that sometimes arises from external sources such as the environment, and can also arise from internal organisational on its own.

## **Signaling Theory**

The theory of signalling describes the grant signal by management which aim to reduce the information asymmetry (Lo 2012). Thus, when the management found out about the true financial condition than its stakeholders, then management can provide signals with the accrual records diskresioner.

## **Environment Uncertainty**

The uncertainty of the environment can be described as factors from within and outside the organization that might affect the Organization in carrying out its duties. Setyowati (2017) said that environmental uncertainties include changes in government regulations, changes in the dynamics of the society, and changes within the organization. Research Masruroh (2015), Hamdi (2017), and Yunaz (2017) showed that environmental uncertainty has positive influence towards the implementation of the transparency of financial reporting. Can thus be formulated as follows: the first hypothesis

*H<sub>1</sub>: Environmental Uncertainty have positive effect towards the implementation of the transparency of financial reporting.*

## **Accountability**

Accountability is a form of liability undertaken by the individual or the individual's response to what he had done. Amelia (2015) says that the Government has a duty to the public to account for activities that have been carried out against the public especially in the matter of the application of the transparency of financial statements. The results of research that conducted by Adha (2014), Amelia (2015), Asroel (2016), and Hamdi (2017) showed a positive effect that accountability towards the implementation of the transparency of financial reporting. Can thus be formulated as follows: the second hypothesis

*H<sub>2</sub>: accountability have positive effect towards the application of the transparency of financial reporting.*

## **External Pressures**

The external pressure is a pressure of an entity. Pressure from external parties can affect an organisation/entity to perform its activities. Setyowati (2017) say

pressure from external parties is usually in the form of government regulation, the institution of Swadya (NGOs), the Financial Examiner (CPC), and the formal institutions and other non-formal. The regulations set up by the Government pays to organize the operations of the Organization (particularly Organization Device Area) so that in doing these activities can be run well. Research conducted by Ridha and Basuki (2012), Amelia (2015), Purnamasari (2015), Masruroh (2015), Yunaz (2016), Hamdi (2017) and Noprizal (2017) show that the positive effect of the external pressures against the application of transparency report Finance. Can thus be formulated the third hypothesis:

*H3: external pressure have positive effect against the application of transparency reporting.*

### **Internal Control**

Internal control is a process control to all employee activities which are conducted by a Chairman on a regular basis, so that the performance of these organizations can be optimal. While in the Government, internal control is done to the performance of the Central Government and the local government. The results of research conducted by Amelia (2015), Masruroh (2015) and Giuliani (2017) shows that the system of internal control is a positive effect towards the implementation of the transparency of financial reporting. Can thus be formulated a hypothesis fourth:

*H4: Internal control have positive effect towards the implementation of the transparency of financial reporting.*

### **Management Commitment**

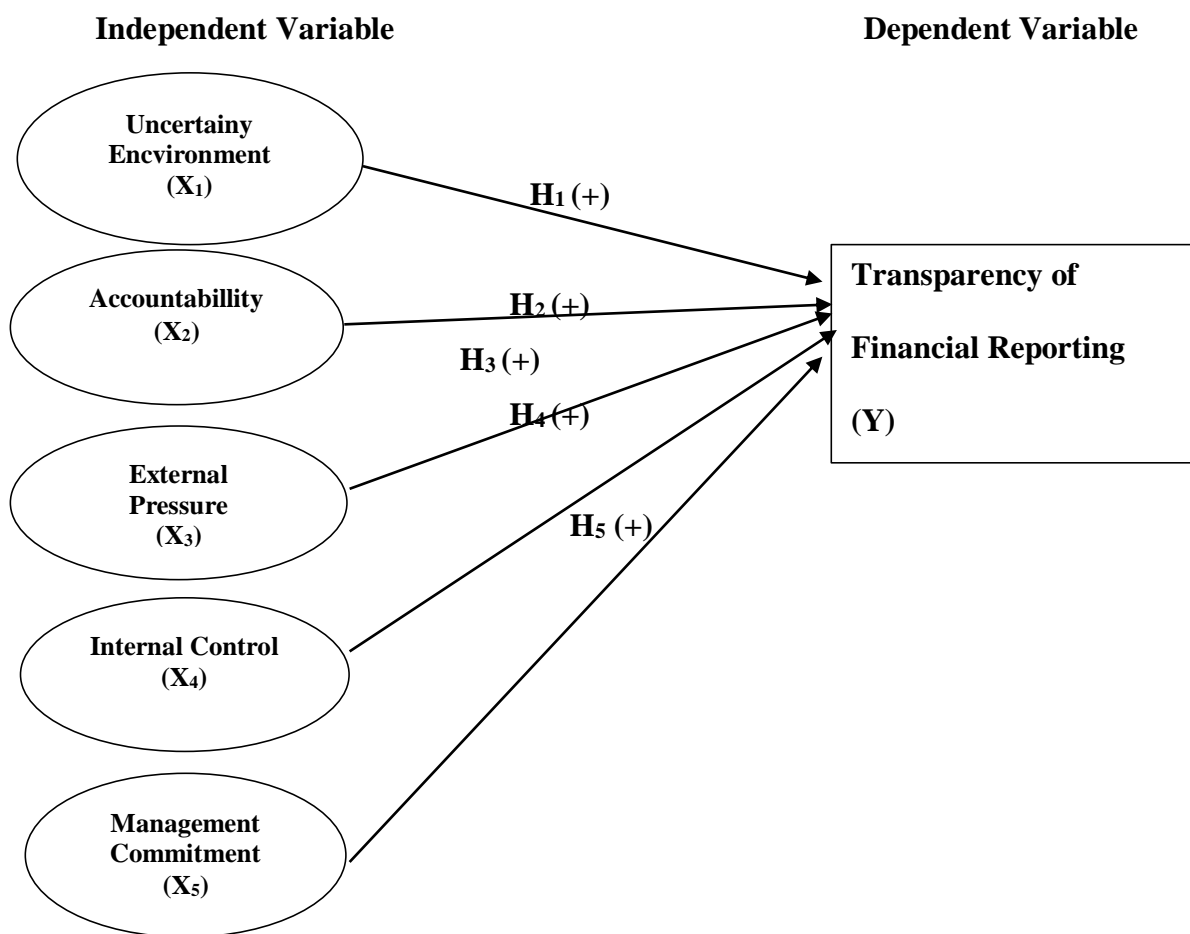
Commitment is the ability of an individual to align between the personal interests with the interests of the organization. Hamdi (2017) says that it is related to the ways of supporting the goals of the organization with more concerned with the interests of the organization rather than personal interests. According to Maruroh (2015) commitment could be interpreted as an acceptance of an accepted by powerful individuals focused on purpose and also the values that are contained in the organization. The research of the pleasure and Basuki (2012), Masruroh

(2015), Hamdi (2017), and Noprizal (2017) shows that the positive effect of management commitment towards the implementation of the transparency of financial reporting. Can thus be formulated the fifth hypothesis as follows :

*H5: Management commitment have a positive effect towards the implementation of the transparency of financial reporting.*

### Research Model

Research on the model of the research are as follows:



**Picture 1 Research Method**

## **RESEARCH METHODS**

### **The Object Of Research**

Research object of this study was County Device Organizations (OPD) Districts and cities in the special region of Yogyakarta. The population in this study was Country Device Organizations (OPD) district and cities in the special region of Yogyakarta which amounted to 142 OPD consisting of Office, agencies, and offices.

### **Types Of Data**

This research using primary data, the data is retrieved directly from the source with no medium. The instruments used in this study was questionnaire, and the questionnaire contains a statement regarding the topic of human resources competency, accountability, internal control, external pressure and commitment management.

### **Sampling Technique**

Sampling method used in this research was purposive sampling, because the ease of reaching out to researchers in the sample and the sample was selected based on the consideration or specific criteria. The sample used in this study is a County Device Organizations (OPD) in the form of Financial Asset Department and Agency area (BKAD) because in the center of accountability, service as the core or operating unit involved in the service the public service-a service so that more use of the budget to the interests of the public service and the Financial assets of the Region to manage financial reporting throughout the OPD which are then published to the public (Pratolo and Jatmiko, 2017). The criteria of the respondents used in the sampling includes: OPD Apparatus that has served as head of Department and Office and Secretary, the BKAD, and head of sub-division of financial/accounting have already served at least 1 (one) year.

## Data Collection Techniques

This research uses data collection techniques in the form of a questionnaire given by researchers to the respondents direct seacara and the questionnaire retaken by researchers with the time he had promised the respondent. A questionnaire given by attaching a cover letter from the University and the statement of charging questionnaire. The questionnaire used for this research was wearing the scale likert 1-5.

## THE RESULTS OF THE RESEARCH AND THE DISCUSSION

Researchers sampled the County Device Organizations (OPD) in the form of Financial Assets and the Office Area in the region of Yogyakarta special region with distribution map seen in table 1:

**Table 1**  
**Data Dissemination Of The Questionnaire**

No.	The Name Of The City/District	Questionnaire on the Share	The questionnaires returned
1.	Yogyakarta City	66	63
2.	Sleman	63	56
3.	Bantul	60	57
4.	Kulon Progo	63	60
5.	Gunungkidul	57	56
<b>Total</b>		<b>309</b>	<b>292</b>

**Table 2**  
**Sample and Return The Questionnaire**

Description	Total	Persentase
Questionnaire sent	309	100%
The questionnaires returned	292	94%
The questionnaire did'nt return	17	6%
The questionnaire can be returned and processed	280	91%
The questionnaire could'nt be processed	12	3%

Test results of research on variable descriptive statistics table 3 are as follows:



**Table 3**  
**Descriptive Statistics Variable Test Results Of Research**

Variabel	Teoritic		Actual	
	Kisaran	Mean	Kisaran	Mean
<b>Environmental Uncertainty</b>	<b>5-25</b>	<b>15</b>	<b>12-25</b>	<b>19,68</b>
<b>Accountability</b>	<b>4-20</b>	<b>12</b>	<b>12-20</b>	<b>15,60</b>
<b>External Pressure</b>	<b>5-25</b>	<b>15</b>	<b>14-20</b>	<b>19,49</b>
<b>Internal Control</b>	<b>5-25</b>	<b>15</b>	<b>14-20</b>	<b>19,88</b>
<b>Management Commitment</b>	<b>5-25</b>	<b>15</b>	<b>14-20</b>	<b>20,14</b>
<b>Transparency Of Financial Reporting</b>	<b>6-30</b>	<b>18</b>	<b>18-30</b>	<b>23.72</b>

Based on the table above, the variables in this study have a value greater than the actual mean mean theoretically, it can be inferred that the variables of uncertainty environment, accountability, internal control, external pressure, and existing management commitment in the County Device Organization district and city in the special region of Yogyakarta.

#### **Test Validity**

Validity of the test results as follows:

**Table 4**  
**Test Validity**

Variabel	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	Description
<b>Environment Uncertainty</b>	<b>0.558</b>	<b>Valid</b>
<b>Accountability</b>	<b>0.689</b>	<b>Valid</b>
<b>External Pressure</b>	<b>0.723</b>	<b>Valid</b>
<b>Internal Control</b>	<b>0.683</b>	<b>Valid</b>
<b>Management Commitment</b>	<b>0.631</b>	<b>Valid</b>
<b>Transparency Of Financial Reporting</b>	<b>0.788</b>	<b>Valid</b>

Based on the above table the value of KMO all variables above 0.5, then the whole grain question all valid variables.

### Test Reliability

Reliability test results as:

**Table 5**  
**Test Reliability**

<b>Variable</b>	<b><i>Cronbach's Alpha</i></b>
Environmental Uncertainty	<b>0,600</b>
Accountability	
External Pressure	<b>0,658</b>
Internal Control	<b>0,761</b>
Management's Commitment	<b>0,766</b>
Transparency Of Financial Reporting	<b>0,777</b>
	<b>0,815</b>

Based on the table above shows that the value of the variable alpha cronbach's the entire above 0.6, then it can be inferred the sixth variable statements in this study have high reliability.

### Test For Normality

The following test results normality, among others:

**Table 6**  
**Normality Test Results**

	<b>Unstandardized Residual</b>
<b>Asymp. Sig. (2-tailed)</b>	<b>0.899</b>

Based on the above table with the kolmogorov-smirnov test value the significance of  $0.899 > 0.05$  so that it can be concluded that the data in this study are said to be normal.

### Multicollinearity Test

The following results of multicollinearity test among others:

**Table 7**  
**Test For Multicollinearity**

Model	Collinearity Statistics	
	Tolerance	VIF
<b>Environment Uncertainty</b>	<b>.994</b>	<b>1.006</b>
<b>Accountability</b>	<b>.624</b>	<b>1.601</b>
<b>External Pressure</b>	<b>.470</b>	<b>2.129</b>
<b>Internal Control</b>	<b>.741</b>	<b>1.349</b>
<b>Management Commitment</b>	<b>.741</b>	<b>1.349</b>

The table above makes it clear that the data on each independent variable in this study did not happen multicollinearity. These results can be viewed from the value of the variant of the Inflation Factor (VIF) overall  $<10$  and  $> 0.1$ , then it can be inferred that the data is not affected by multicollinearity.

#### **Heteroskedasticity Test**

The following heteroskedasticity test results include:

**Table 8**  
**Heteroskedasticity Test**

Model	Sig
<b>Environmental Uncertainty</b>	.139
<b>Accountability</b>	.296
<b>External Pressure</b>	.891
<b>Internal Control</b>	.556
<b>Management Commitment</b>	.285

The table above shows that in this study obtains the value of the overall significance of the variable is greater than 0.05, the data contained in this study can be concluded not exposed to heteroskedasticity.

#### **Multiple Regression Test**

Following the results of a multiple regression test include:

**Table 9**  
**Multiple Regression Test**

Model	Unstandardized Coefficients		Sig
	B	Std. Error	
1 (Constant)	.367	.183	0.45
<b>Environmental Uncertainty</b>	0.12	0.06	0.25
<b>Accountability</b>	0.40	0.08	0.000
<b>External Pressure</b>	1.090	0.08	0.000
<b>Internal Control</b>	0.22	0.06	0.001
<b>Management Commitment</b>	0.40	0.06	0.000
	Score		
<i>Sig-F</i>	0.000		
<i>Adjusted R<sup>2</sup></i>	0.994		

Based on the above table, the determination coefficient values test the sig has a value of 0.000, then the independent variable can be concluded simultaneously affect the dependent variable. Based on the above table, the value of the adjusted R<sup>2</sup> of 0.994, then it can be inferred 99.4% of the dependent variable independent variable explain, and the remaining 0.6% is explained by other variable variable not in the meticulous on this research.

**Test of Hypothesis 1 (H<sub>1</sub>)**

Based on the above table variable has the value significance of environmental uncertainty  $0.025 < \alpha 0.05$  and coefficient regression is 0.012, then it can be inferred that the positive effect of uncertainty environment towards the implementation of the the transparency of financial reporting. This shows that the first hypothesis (H<sub>1</sub>) accepted.

**Test of Hypothesis 2 (H<sub>2</sub>)**

Based on the above table variable has the value significance of accountability  $0.000 < \alpha 0.05$  and coefficient regression is 0.040, it can be inferred that the positive effect of accountability towards the implementation of the

transparency of financial reporting. This shows that the second hypothesis (H<sub>2</sub>) accepted.

#### **Test of Hypothesis 3 (H<sub>3</sub>)**

Based on the above table variables external pressure has a  $0.000 < a 0.05$  and coefficients regression is 1.090, it can be inferred that it can be inferred that the positive effect of external pressure towards the implementation of the transparency of financial reporting. This suggests that the third hypothesis (H<sub>3</sub>) accepted.

#### **Test of Hypothesis 4 (H<sub>4</sub>)**

Based on the above table variables internal controlling has a  $0.001 < a 0.05$  and coefficients regression is 0.022, it can be inferred that the positive effect of internal control towards the implementation of the transparency of financial reporting. This suggests that the fourth hypothesis (H<sub>4</sub>) accepted.

#### **Test of Hypothesis 5 (H<sub>5</sub>)**

Based on the above table variables internal controlling has a  $0.000 < a 0.05$  and coefficients regression is 0.040, it can be inferred that the positive effect of management commitment towards the implementation of the transparency of financial reporting. This suggests that the fifth hypothesis (H<sub>5</sub>) accepted.

## **CONCLUSIONS, SUGGESTIONS, AND THE LIMITATIONS OF THE RESEARCH**

### **Conclusions**

Based on testing and analysis that has been done, then it can be inferred from this research are:

1. Environmental uncertainty have positive effect towards the implementation of the transparency of financial reporting.
2. Accountability have positive effect towards the implementation of the transparency of financial reporting
3. External pressure have positive effect towards the implementation of the transparency of financial reporting.

4. Internal control have positive effect towards the implementation of the transparency of financial reporting.
5. Management commitment have positive effect towards the implementation of the transparency of financial reporting.

### **Suggestions**

With the limitations in this research, advice that can be given to improve further research are:

1. Survey methods should preferably be equipped with interview techniques or the use of oral questions, thus filling the questionnaires to be more objective.
2. Further research may not only Government the level of district and cities, but can add a province government.
3. More note in the selection of the sample, the sample may be added with the County Device Organization in the shape of the body.

## **BIBLIOGRAPHY**

- Adha, W. (2014). Pengaruh Akuntabilitas, Ketidakpastian Lingkungan, dan Komitmen Pimpinan Terhadap Transparansi Pelaporan Keuangan (Studi Empiris Pada SKPD Kota Dumai). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol.1 No.2.
- Amelia, R. (2015). Pengaruh Pengendalian Internal, Akuntabilitas, Tekanan Eksternal, dan Komitmen Pimpinan Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol 2. No.2.1-15
- Asroel, R. S. (2016). Pengaruh Akuntabilitas, Ketidakpastian Lingkungan, Komitmen Pimpinan, dan Pengendalian Internal Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol.3 No.1. 867-880
- Davis, James H; Schoorman, F. David; Donaldson, Lex;. (1997). Toward a Stewardship Theory of Management. *Academy of Management*, 20-47.

- Hamdi, F. (2017). Pengaruh Akuntabilitas, Tekanan Eksternal, Komitmen Manajemen, Dan Kompetensi Sumber Daya Manusia Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol.4 No.1. 3514-3528
- Lo, E. W. (2012). Pengaruh Tingkat Kesulitan Keuangan Terhadap Manajemen Laba: Teori Keagenan Versus Teori Signaling . *JRAK*, Volume 8, No.1.
- Mahsun, M. (2006). *Pengukuran Kinerja Sektor Publik*. Yogyakarta: BPFE Yogyakarta.
- Masruroh, A. F. (2015). Faktor-Faktor Yang Mempengaruhi Transparansi Laporan Keuangan Pemerintah Kota. *Jurnal Ilmu dan Riset Akuntansi*, Vol.4 No.7. 1-20
- Nazaruddin, Ietje; Basuki, Agus Tri;. (2015). *Analisis Statistik Dengan SPSS*. Yogyakarta: Danisa Media.
- Noprizal, R. (2017). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, Komitmen Manajemen, dan Sistem Pengendalian Pemerintah Terhadap Penerapan Transparansi Pelaporan Keuangan Pemerintah Daerah. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol. 4 No.1. 1066-1080
- Nosihana, Ariefia; Yaya, Rizal;. (2016). Internet Financial Reporting dan Faktor-Faktor yang Mempengaruhinya Pada Pemerintah Kota dan Kabupaten di Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis* , Vol.3. 89-104
- Pratolo, S. (2008). Pengaruh Audit Manajemen, Komitmen Organisasional Manajer, Pengendalian Intern Terhadap Penerapan Prinsip-Prinsip Good Corporate Governance dan Kinerja Badan Milik Usaha Negara di Indonesia . *Jurnal Akuntansi dan Investasi* , 22-47.
- Pratolo, S., & Jatmiko, B. (2017). *Akuntansi Manajemen Pemerintah Daerah*. Yogyakarta: Lembaga Penelitian, Publikasi, dan Pengabdian Masyarakat (LP3M) Universitas Muhammadiyah Yogyakarta.

- Purnamasari, R. W. (2015). Pengaruh Sumber Daya Manusia, Tekanan Eksternal, dan Komitmen Manajemen Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Ilmu dan Riset Akuntansi STIESIA Surabaya*, Vol.4 No.2. 1-17
- Putra, B. M. (2016). Pengaruh Tekanan Eksternal, Pengendalian Internal, Ketidakpastian Lingkungan, Komitmen Manajemen dan Kompetensi Sumber Daya Manusia Terhadap Penerapan Transparansi Pelaporan Keuangan. *Skripsi Repository Universitas Muhammadiyah Yogyakarta*.
- Rasul, S. (2002). *Pengintegrasian Sistem Akuntabilitas Kinerja dan Anggaran*. Jakarta: Detail Rekod.
- Ridha, M. Arsyadhi; Basuki, Hardo;. (2012). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, dan Komitmen Manajemen Terhadap Penerapan Transparansi Pelaporan Keuangan. *Simposium Nasional Akuntansi XV Banjarmasin*.
- Saputra, J. (2014). Pengaruh Kejelasan Sasaran Anggaran, Kinerja Manajerial, dan Pelaporan/ Pertanggungjawaban Anggaran Terhadap Akuntabilitas Kinerja Instansi Pemerintah . *Jurnal Fakultas Ekonomi Universitas Maritim Raja Ali Haji*.
- Sari, R. M. (2016). Pengaruh Akuntabilitas, Faktor Organisasional, dan Penggunaan Sistem Pengukuran Kinerja Terhadap Kinerja Organisasi. *Jurnal Akuntansi dan Keuangan Indonesia*, 117-114.
- Setyowati, D. F. (2017). Pengaruh Tekanan Eksternal, Sumber Daya Manusia, Komitmen Manajemen, dan Ketidakpastian Lingkungan Terhadap Penerapan Transparansi Pelaporan Keuangan. *Repository Universitas Muhammadiyah Yogyakarta*.
- Sihalolo, J. (2014). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, dan Komitmen Manajemen Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, Vol.1 No.1.



Silver, D. (2015). Creating Transparency for Public Companies the Convergence of PR and IR in the Post-Sarbanes-Oxley Marketplace. *Public Relations Strategist: Winter*, Vol. 11 Issue 1,14.

Silvia. (2013). Pengaruh Keterbatasan Sistem Informasi, Komitmen Manajemen, dan Otoritas Pengambilan Keputusan terhadap Akuntabilitas Kinerja Akuntansi Pemerintah. *Skripsi Universitas Negeri Padang*.

Sofyani, H., & Akbar, R. (2013). Hubungan Faktor Internal Institusi dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Di Pemerintah Daerah. *Jurnal Akuntansi dan Keuangan Indonesia*, Vol. 10 No. 2.

Yuliani, N. L. (2017). Pengaruh Penyajian Laporan Keuangan, Karakteristik Kualitatif, Aksesibilitas, dan Pengendalian Internal Terhadap Penerapan Transparansi Laporan Keuangan Pemerintah Daerah. *Jurnal Bisnis dan Ekonomi*, 1-14.

Yunaz, A. R. (2016). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, Komitmen Organisasi, dan Tingkat Pengungkapan Laporan Keuangan Terhadap Penerapan Transparansi Laporan Keuangan. *Jurnal Online Mahasiswa Universitas Riau*, Vol. 3 No. 1.

Undang-Undang Republik Indonesia Nomor 33 Tahun 2004

Undang-Undang Republik Indonesia Nomor 14 Tahun 2008

Undang-Undang Republik Indonesia Nomor 23 Tahun 2014

Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010  
Intruksi Mendagri No. 188.52/1797/SJ/2012

Indeks Persepsi Korupsi 2017, Skor Indonesia di Angka 37, <https://www.kpk.go.id/id/berita/berita-kpk-kegiatan>. Diakses 27 April 2018 pk 09.27 WIB.

Indeks Persepsi Korupsi Indonesia 2017, <http://riset.ti.or.id>. Diakses 10 Mei 2018 pk 09.27 WIB.

Indeks Persepsi Korupsi 2017, Jakut Raih Predikat Terbersih, <https://news.detik.com>.  
Diakses 10 Mei 2018 pk 09.34 WIB.

Peluncuran *Corruption Persepsion Index*, <http://riset.ti.or.id/corruption-perceptions-index-2017>. Diakses 28 April 2018 pk 20.43 WIB.

192 Kasus Korupsi DIY Masuk ke Laporan KPK, <https://www.inews.id>. Diakses 29 April 2018 pk 21.30 WIB

KPK Terima 192 Laporan Dugaan Kasus Korupsi di DIY, <https://www.liputan6.com>.  
. Diakses 29 April 2018 pk 21.30 WIB.

Pemerintah Kabupaten Bantul, <https://www.bantulkab.go.id>. Diakses 28 April 2018  
pk 20.43 WIB.

Pemerintah Kabupaten Sleman, <https://www.slemankab.go.id>. Diakses 28 April 2018  
pk 20.43 WIB.

Pemerintah Kabupaten Gunungkidul, <https://www.gunungkidulkab.go.id>. Diakses 28  
April 2018 pk 20.43 WIB.

Pemerintah Kabupaten Kulon Progo, <https://www.kulonprogokab.go.id>. Diakses 28  
April 2018 pk 20.43 WIB.

Pemerintah Kota Yogyakarta, <https://www.jogjakota.go.id>. Diakses 28 April 2018 pk  
20.43 WIB.

Badan Keuangan Aset Daerah Sleman, <https://www.bkad.slemankab.go.id>. Diakses  
30 April 2018 pk 19.40 WIB.

Badan Keuangan Aset Daerah Bantul, <https://www.bkad.bantulkab.go.id>. Diakses 30  
April 2018 pk 19.40 WIB.

Badan Keuangan Aset Daerah Gunungkidul, <https://www.bkad.gunungkidulkab.go.id>.  
Diakses 30 April 2018 pk 19.40 WIB.

Badan Keuangan Aset Daerah Kulon Progo, <https://www.bkad.kulonprogokab.go.id>.  
Diakses 30 April 2018 pk 19.40 WIB.