

Assessing the Quality of Local Government Financial Report Before Applying the Government Accounting Standards of Accrual Basis (Cash Toward Accrual) in 2014 and Two Years After Applying Accrual Basis in 2015 And 2016

(Case Study on Local Government Financial Report of Jambi Province)

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Abstract

This study was undertaken to examine the quality of the financial report of Jambi Provincial Government during the preparation of the financial reports which are still using cash towards accrual basis in 2014 and two years after using accrual basis in 2015 and 2016. Assessment of the quality of financial reporting in this study by looking at opinion of audit results by Supreme Audit Agency which was viewed from three aspects: (1) aspects of the examination of the Financial Report (2) aspects of the examination of internal control systems, and (3) aspects of the examination of compliance with the legislation.

The results of the review of these three aspects indicate that the quality of the financial report of the Government of Jambi Province in the last three years in good categories with an unqualified opinion, except for year 2014 the financial report with component balance sheet has not described the total value of real assets because it has not counted the calculation of depreciation of fixed assets. Meanwhile, in 2015 and 2016 the financial report quality is also in the good category and the information presented is more informative because it recount the preparation of fixed assets that have defined the actual value of the total assets. Measuring the quality of the financial report of the aspects of the examination of internal control system and compliance with the legislation in the past three years still has some weaknesses because of lack of human resources in accounting skill, but every year it becomes better because of the cases in these two aspect decline. This means that the financial performance of the Jambi Provincial government becomes better. Therefore, it improves the quality of financial report automatically.

Keywords: Quality of Financial Report, Opinion, Cash Basis, Accrual Basis, Assets
JEL Classification:

1. Introduction

The preparation of financial report of local government is an obligation for every local government in order to account for the implementation of the budget revenue and expenditure every year. The accountability should be expressed in a transparent manner so as to reflect the accountability of local governments' concern. To assess whether the Accountability of local government is good or not then the financial report must be audited by external auditors in advance in this case the audit of financial report of local governments annually conducted by the Supreme Audit Agency.

The law No. 17 of 2003 on State finances requires accountability report form and content of the implementation of the Regional Budget prepared and presented in accordance with Government Accounting Standards. This standard is a set of accounting principles in preparing and presenting the financial reports of the government. Enactment purpose of it is to be more accountable and more the need for improving the quality of financial report.

Up to 2014 in presenting the financial report of local governments throughout Indonesia are still using the government accounting standards cash towards accrual basis, where the base is using a combination of cash basis and accrual basis in preparing the financial report. Only later in 2015 based on Minister of home affair Regulation No. 64 Year 2013 About the application of government accounting standards accrual-based on local governments throughout Indonesia must apply accrual basis in the preparation of its financial report.

Application of cash toward accrual basis for this produces four basic financial report, while the application of accrual basis to present information more complete and fulfilling managerial functions of supervision, accrual basis generates 7 basic financial report. This means that with increasing component of the financial report which reported and accountable to the public, the quality of financial reports is also getting better and automatically accountability be increased.

Furthermore, other things can be seen in measuring the quality of the financial report of local government is the opinion provided by the Supreme Audit Agency on the financial report, for Jambi Province opinions carried on the results of the audit financial report of Local Government during the last three years, namely 2014, 2015 and 2016 as in the following table.

Table 1: Audit Opinion of Jambi Provincial Government Financial Report in Year 2014 - 2016

Year	Opinion	Recommendation
2014	Unqualified with explanatory paragraphs	18 Recommendations
2015	Unqualified with explanatory paragraphs	17 Recommendations
2016	Unqualified with explanatory paragraphs	17 Recommendations

Source: Local Government financial report of Jambi Province, audited, 2014 - 2016

From the Table 1 above it can be concluded that in the last three year opinions on the results of the audit of financial report of Jambi provincial government is unqualified opinion with a few paragraphs of explanation, this means that the quality of their financial report every year is also getting better although it still needs improvement in some aspects so automatically impact on financial report accountability are also getting better.

Although the quality and accountability is getting better it does not mean that the financial report of Jambi provincial government has no flaws, because opinions are carried in the last three years has not completely pure unqualified opinion but still with a few paragraphs of explanation. The opinion given by the Supreme Audit Agency with audit of the three aspects, namely examination of the Local Government Finance Report, Compliance with the legislation and Internal Control System implemented for one year local government budgets.

Despite of the weakness above there is no doubt that the quality of the Local Government Finance Report of Jambi Province more years is getting better especially in 2015 and 2016 and preparation of the Financial report of the Government of Jambi Province has adopted pure accrual basis compared in 2014, which still apply the cash toward accrual basis, where the adoption of the accrual basis of the information presented is much more informative, transparent and accountable.

Based on the explanation above authors conducted a study to examine the quality of the Local Government Finance Report of Jambi province during the past three years, namely 2014, when the financial report are still applying the accounting standards on cash toward accrual basis and in 2015 and 2016 during the preparation of the financial report has adopted pure accrual basis with seeing from the aspect of audit of financial report, audits of compliance with laws and regulations and audits of its internal control systems.

Formulation of the Problem

How is the quality of Local Government Finance Report of Jambi Province at the time they apply government accounting standards based cash toward accrual basis in 2014 with the quality of the financial report of local governments that have implemented accrual basis in 2015 and 2016 with a view from the aspect of an audit of financial report, audit on compliance with legislation and audit of the internal control system.

Research Purposes

To asses the quality of the Local Government Finance Report of Jambi Province at the time they apply government accounting standards based cash toward accrual in 2014 with the quality of the financial report of local governments that have implemented accrual basis in 2015 and 2016 with a view from the aspect of an audit of financial report, audits of compliance with laws and regulations and audits of internal control systems.

2. Methods

The method used in this study is a qualitative method using data from audit result of the financial report of Jambi Provincial Government in year 2014, 2015 and 2016 and compared with the theory that there is then the data were analyzed to obtain the results and conclusions.

Theoretical Framework

Financial Report is a record of information about an entity in an accounting period which can be used to describe the performance of the entity. Financial reports are a structured report on the financial position and transactions undertaken by a reporting entity (Pradono and Basukianto, 2015).

The local government financial reports are prepared to provide relevant information about the financial position and all transactions conducted by the local government during the reporting period. The local government financial report is mainly used to compare the revenue and expenditure budget has been established, assessing the financial condition, assess the effectiveness and efficiency of local governments and support determine adherence to laws and regulations (Suwanda and Santosa, 2014).

Presentation of the financial report of local government one form of implementation of the accountability of public financial management. Thus, the absence of a financial report showing lack of accountability, and lack of accountability that further indicates the weakness of the system the impact on systemic corruption. Then to scrape corruption one way is to cultivate accountability also means making the financial reports as well, correct and qualified (Mahmudi, 2016).

The demands of public sector accountability associated with the need for transparency and provision of information to the public in order to fulfill the rights of the public (Mardiasmo, 2009). Public accountability consists of two kinds: (1) vertical accountability, and (2) horizontal accountability, Based on Government Regulation No. 71 Year 2010 states that in order to produce financial report that is beneficial for the users, the information contained in the financial report must be qualified and useful in decision making. Quality is reflected in the financial report of the qualitative characteristics.

To determine the quality of financial accountability of country / region, the necessary assessment conducted assessment by a competent state agency. Financial reporting accountability size indicated on the opinions given external auditors (Supremen Audit Agency) on the presentation of reports by governments (Setyowati, Wikan and Ririh).

Important quality information collected in the financial statements is its simplicity to immediately understood by users. For this purpose, users are assumed to have sufficient knowledge about economic activity and business, accounting and a willingness to study the information with reasonable diligence, however, the information complex which should be included in the financial

statements shall be issued only on the basis of that information is difficult to can be understood by a particular user (Roviyantie, 2011).

Local Government Accounting Standards are accounting principles applied in preparing the Local Government financial report. Thus the Government Accounting Standards are requirements that have the force of law in an effort to improve the quality of financial reporting in the Indonesian government. Government Regulation No. 24 year 2005 set government accounting standards based on cash toward accrual basis and Government Regulation No. 71 Year 2010 set government accounting standards based on the accrual basis, while the regulation of the Minister of Home Affairs Number 64 Year 2013 regarding the Application System of Government Accounting accrual based on the Local Government (Suwanda and Santosa, 2014).

Cash basis accounting standard applicable to the accrual during the transition period for entities that are not ready to apply accrual accounting standards up to a maximum period of four years after the 2010 budget year, namely until 2014. Only later in 2015 all the entities already applying the accrual basis, Difference the main difference between the cash toward accrual basis is the recognition of revenues and expenses. As described the recognition and measurement of income and expenses on a cash basis is based on entrance and exit of cash, while the accrual basis based on the time of the transaction regardless of when cash is received or paid (Module Overview Accrual Based Accounting, 2014).

According to Mahmudi (2016) Basically, there are four basis accounting records that could be used by local governments, among others: (1) Cash basis accounting (Cash Basis); (2) Cash basis accounting modified (Modified Cash Basis); (3) Modified accrual accounting basis (Modified Accrual Basis); and (4) Accrual accounting basis (Accrual Basis)

The fourth approach is essentially a continuum from cash basis to accrual basis. The fourth difference is related to the accounting basis of the timing of recognition and measurement of a transaction. Cash basis recognizes and records transactions when cash is received or disbursed. Cash basis accounting does not record debt, receivables and assets comprehensively. Recognizes the accrual basis of financial transactions at the time of the occurrence, when already the rights and obligations although it has not received or issued cash. Accrual basis organization will acknowledge the debt, receivables and assets

According to Halim (2014) based on Government Regulation No. 71 Year 2010 component of the financial statements to be prepared and served by the local government until 2014 to still apply the cash basis to the accrual consists of four components: (1) Budget Realization Report , (2) Balance Sheet (3) Cash Flows and (4) Notes to the financial report. While in 2015, after the implementation of the accrual-based government accounting system of the financial report to be presented by the local government consists of seven components, namely;

1. Reporting on budget implementation
 - a. The Budget Realization Reports
 - b. Statement of Changes in the budget balance More
2. Financial reporting
 - a. Balance Sheet
 - b. Operational Reports
 - c. Statement of Changes in Equity
 - d. Cash flows
3. Notes to the Financial Report

Audit is a systematic process and objective of the provision and evaluation of the evidence relating to statements about events and economic events in order to ascertain the degree or level of relations between the revelation with the existing criteria and communicate the results to interested parties. Furthermore, the purpose of auditing the financial report of local governments that are part of the internal audit is to demonstrate on reasonable grounds right of audit evidence, whether the financial

report present properly and fairly the financial position of local government, results of operations, and changes in accordance with generally accepted accounting principles (Bastian, 2007).

Furthermore, according to Bastian (2007) of internal audit is to look at the process which has been run by the executive (Head of Region / Agencies / and all personnel) if it provides reasonable assurance about their achievement of three consisting of (1) Reliability of financial report, (2) Compliance with laws and regulations and (3) the effectiveness and efficiency of operations.

Examination of a Supreme Audit Agency as an external auditor in the examination of local government financial report to perform the examination covers three aspects : (1) Audit of the financial report (2) Audit of internal control system, and (3) Audit of compliance with the legislation, and further to the examination of the three aspects of the Supreme Audit Agency will provide opinions on the results of the examination (Financial Statements of the Government of Jambi Province Audited, 2014-2016) ,

3. Result

To see the picture of quality of the Local Government Financial Report of Jambi province during the last three years, namely 2014, 2015 and 2016 can be seen from the results of the audit report of Supreme Audit Agency on aspects of the audit of financial report, audit of internal control systems and audit of compliance with laws and regulations as shown in the following table.

Table 2: Overview Financial Reports Quality of Jambi Provincial Government in 2014 - 2016

Year	2014	2015	2016
Audit Aspects	Cash Towards Accrual Basis	Accrual basis	Accrual basis
Audit of Financial Statements	<p>There are 4 components of financial Reports</p> <ol style="list-style-type: none"> Budget Realization Report Income Target 100% Realization 101.21% optimal performance Expenditure Target 100% Realization 88.01% Efficient and effective Balance Sheet Total assets IDR 8.517 trillion, there is no account of depreciation of fixed assets , so total assets is still very large visible Not describe the actual value of assets Cash flow Cash position at the end of the year already deposited it into the local treasury (Local Bank) It is in accordance with the procedures established Notes to the financial 	<p>There are 7 Components of Financial Reports</p> <ol style="list-style-type: none"> Budget Realization Report Income Target 100% Realization 96.02% Less than optimal performance Expenditure Target 100% Realization 91.74% Efficient and effective Balance Sheet Total assets IDR 5.390 trillion decline in total assets after depreciation of fixed assets account Already describes the actual value of assets Cash flow Cash position at the end of the year has been deposited to the local treasury (Local Bank) It is in accordance with the procedures established operational reports 	<p>There are 7 components of financial Reports</p> <ol style="list-style-type: none"> Budget Realization Report Income Target 100% Realization of 96.02% Less than optimal performance Expenditure Target 100% Realization 98.86% Efficient and effective Balance Sheet Total assets increased to IDR 6.230 trillion, this additions for their new asset purchases this year Already described The actual value of assets Cash flow Cash position at the end of the year has been deposited to the local treasury (Local Bank) It is in accordance with the procedures established operational reports

Year	2014	2015	2016
Audit Aspects	Cash Towards Accrual Basis	Accrual basis	Accrual basis
	<p>Report It explained all the detail all the post contained in the financial report</p> <p>5. Already using Information Technology in preparing the financial report of the BPKP Financial SIMDA with the cash toward accrual basis</p>	<p>A surplus IDR 117. 998 billion Is in conformity with the accounting policies set</p> <p>5. Statement of Changes in Equity A significant decline in equity value from IDR 8.362 trillion to IDR 5.253 trillion due to the depreciation accounts and allowance fixed asset It Is in conformity with the accounting policies set</p> <p>6. Statement of Changes in Balance Budget more It Is in conformity with the accounting policies set</p> <p>7. Notes to Financial Report It has been explained in detail all the items contained in the financial Report</p> <p>8. Already using Information Technology in preparing the financial report of the BPKP Financial SIMDA accrual basis</p>	<p>A surplus of IDR 786.945 billion Is in conformity with the accounting policies set</p> <p>5. Statement of Changes in Equity There is an increase in equity value from IDR 5.253 trillion to IDR 6.017 trillion. This increase is due to the acquisition of new assets this year. It is in conformity with the accounting policies set</p> <p>6. Statement of Changes in Balance Budget more It s in conformity with the accounting policies set</p> <p>7. Notes to Financial Report It has been explained in detai all posts yan exist in the financial Report</p> <p>8. Already using information technology in preparing the financial report of the BPKP Financial SIMDA accrual basis</p>
Audit of the Internal Control System	<p>10 cases 10 Recommendations Little weak on this aspect because of lack of human resources in accounting skill and the need for to be followed up</p>	<p>10 cases 10Recommendations Little weak on this aspect because of lack of human resources in accounting skill and the need for followed up and further action</p>	<p>13 cases 13 Recommendations Weak on this aspect because of lack of human resources in accounting skill and the need for followed up and further action</p>
Audit of compliance with legislation	<p>9 cases 8 Recommendations Weak on this aspectand the need for followed up and further action Submission of financial reports to the Supreme Audit Agency on time which is dated March 31</p>	<p>7 cases 7 Recommendations Little weak on this aspect and the need for followed up and further action but it is getting better because findings on the wane Submission of financial reports to the Supreme Audit Agency on time which is dated March 31</p>	<p>4 cases 4 recommendation Little weak on this aspect and the need to be followed up and further action but it is getting better because case is fewer than the previous year Submission of financial reports to the Supreme Audit Agency over time which is dated April 4</p>
Conclusion	<p>The quality of financial report of the Jambi provincial government in 2014 in the category of good but need improvement on aspects of internal control systems and compliance with the</p>	<p>The quality of the financial report of the Jambi provincial government in 2015 in good categories and the information presented is also more complete with the addition of components of financial</p>	<p>The quality of Financial report of Jambi provincial government in 2016 in the good category and more complete information presented with 7 components of the financial report, just</p>

Year	2014	2015	2016
Audit Aspects	Cash Towards Accrual Basis	Accrual basis	Accrual basis
	legislation	report, but a little weak on the aspects of internal control and compliance with the legislation	that there are some weaknesses in the internal control aspect but from the aspect of compliance with the legislation is getting better

Source: Local Government Financial Report of Jambi Province, Audited, 2014 - 2016

The Quality of Jambi Provincial Government Financial Report in Year 2014

The quality of Jambi Provincial Government Financial Report for 2014 in good category for the results of the audit of the Supreme Audit Agency give an unqualified opinion, which means that the examination of the financial report for this year that the financial report have been presented fairly and free from material error, just because in this year financial report prepared on a cash toward accrual basis with four component of financial report have not provided full information on the whole, especially the component of balance sheet where the total amount of assets is still very large because there is no calculation of depreciation of fixed assets and the total assets and equity have not described the actual value this year.

Although the information presented in the balance sheet is not yet complete but for other financial report components already present complete information, especially on the Budget Realization Reports indicate revenue and expenditure components are already good performance in which actual revenue exceeds target set at 101.21% means optimal performance, and for the delivery of expenditure realized 88.01% means efficiency. For the Statement of Cash Flows and Notes to Financial Statement presentation was based on procedures and standards established accounting policies.

In terms of examination results on the Internal Control System there are some disadvantages with 10 cases and 10 recommendations, as well as from the results of the Compliance with the legislation also have limitations with 9 cases and 8 recommendations. The weakness of these aspects because of lack of human resources in accounting skill, and audit of the weakness of both these aspects has been followed up by the provincial government of Jambi to formulate an action plan and directly realize immediately that the Government of Jambi Province's financial performance in the future getting better. Still related to aspects of compliance with the statutory submission of financial statements Jambi provincial government to the Supreme Audit Agency is on time in March 31, and the preparation of financial statements has also been using information technology in the application form BPKP Financial SIMDA cash toward Accrual basis.

The Quality of Jambi Provincial Government Financial Report in Year 2015

The quality of Local Government Finance Report of Jambi Province in year 2015 also in good category with an unqualified opinion, which means that the audit of financial report in this year have been presented fairly and free from material error. At this year financial report has adopted the accrual basis with 7 components of the financial report, of course, with the increasing component of the financial report which will reportedly provide more comprehensive information as well, especially on the component balance sheet where the total amount of assets and equity have described the actual value that is equal to IDR 5.390 trillion, despite a decline in the value of total assets compared to last year because this year has made the calculation of depreciation of fixed assets.

For component Budget Realization Report also show a good performance it can be seen from revenue reached 96.02%, although not optimal, but if the realization is above 90% are categorized in good performance. Statement of Changes in Equity for the decline in value of equity at the end of the year, this decrease is due to the rise of fixed asset depreciation expense accounts and allowance while

the Cash Flow, Operations Report and Notes to Financial Report are in accordance with standard procedures and accounting policies that have been defined.

Results of the audit of aspects of the internal control system there are still weaknesses that contained 10 cases with 10 recommendations because Jambi Provincial government at the time has lack of human resources in accounting skill, and of aspects Compliance with legislation is also still a little bit of weakness, but a decline in the number of cases with 7 cases and 7 recommendations, so Jambi provincial government performance means that this aspect is getting better. Just like the previous year cases and recommendations from both these aspects has been followed up by drafting an action plan and realized as soon as possible. Submission of Financial Statements in this year it is on time is on March 31 and the preparation of financial statements has also been using information technology application BPKP Financial SIMDA (Information System of Local Government Finance) accrual basis.

The Quality of Jambi Provincial Government Financial Statements in Year 2016

The quality of Jambi Provincial Government Financial Report in year 2016 in good category with an unqualified opinion, which means that the preparation of financial report this year have been presented fairly and free from material error. This year is the second year of the implementation of the accrual basis of course the quality of the financial statements are expected to be better, and the presentation of the information provided on the financial report has been increasingly informative just that there are still some weaknesses in aspects of the system of internal control where the number of cases increased to 13 cases, it happened because Jambi provincial government still has lack of human resources in accounting skill, also from the aspect of compliance with legislation is also has weakness for submission of financial reports this year to the Supreme Audit Agency had over deadline on April 4.

In the Budget Realization Reports component has been performing well with the amount of revenue above 90%, or by 98,06% and occurs with actual expenditure efficiency of 91.21%. On the balance sheet side has increased the total assets of this post due to the addition or acquisition of new assets and the total assets from IDR 5.390 trillion increased to IDR 6.230 trillion this year. In the Statement of Changes in Equity component also improved due to an increase in equity this year due to the addition of new assets, while the component of Operational Report, Cash Flows and Notes to the Financial Report prepared in accordance with the procedures and standards established accounting policies.

As already explained above that the quality of the financial Report of the Jambi provincial government this year in good category but still very weak in the aspect of the system of internal control, but in the aspect of compliance with the legislation is getting better due to a decline in the number of cases which this year there are only 4 cases and less than the previous year, meaning that the performance of the Jambi provincial government on this aspect is getting better. Just like the previous years all of these cases have been followed up with direct formulate an action plan and make it happens immediately.

4. Conclusion

1. The quality of Jambi Provincial Government Financial Report for 2014 in good category. This year the financial reports are still using the cash toward accrual basis with 4 components of the financial reports. The information presented in the financial reports this year are reasonable and free from error material only on components of the balance sheet that does not show the total value of real assets because on this basis there is no calculation of depreciation of fixed assets so that the information presented is incomplete and there are several weaknesses in aspects of internal control systems and compliance with the legislation because of lack of human resources in accounting skill
2. The quality of financial report of the Jambi provincial government in 2015 is in good category. In this year financial reports are prepared using the accrual basis with 7 components of the financial

reports. The information presented in the financial reports this year have been more informative and total assets have described the actual values because it was done calculation of depreciation of fixed assets. However, there are still weaknesses in aspects of the system of internal control and other aspects of compliance with the legislation. Specifically on this aspect the cases decline so it can be said that this year the government performance is getting better and there is an improvement in the quality of financial report.

3. The quality of the Government financial report of Jambi province in 2016 is in good category. This year is the second year of using the accrual basis in preparing the financial reports of the Provincial Government of Jambi. Just like last year the information presented more informative and total assets have described the value of real assets. There are some weaknesses in the aspect of internal control in which the number of cases increased to 13 cases more than previous year it happened because of lack of human resources in accounting skill. Meanwhile, in the aspect of compliance with legislation is also still has a weakness in which the submission of financial reports to the Supreme Audit Agency over deadline on April 4, but in terms of the number of cases are already decrease. It indicates that the performance of the Jambi provincial government is getting better and there is improvement in the quality of financial reporting.

Suggestion

1. Need to improve the quality of human resources that prepare Financial report for the quality of financial report of Jambi provincial government that is getting better in the future, including by recruiting human resources educational background in accounting and following education and training of local government financial report.
2. The use of information technology is more optimal in the preparation of financial reports so as to reduce errors accounting entries and financial reports can be completed on time.
3. Need to increase the supervision of the internal control system so that the weaknesses that occur during this time can be minimized and the performance of local governments are also getting better and better.

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