

## DAFTAR PUSTAKA

- Banker, R.D., Patton, J.M., 1987. *Analytical agency theory and municipal accounting: An introduction and an application*. Research in Governmental and Nonprofit Accounting 3 (Part B), 29–50.
- Cheema, G Shabbir & Rondinelli, Dennis A, 1983, “ *Decentralization and Development*”, Sage Publication, Inc.
- Christiaens, J., 1999. *Financial accounting reform in Flemish municipalities: An empirical investigation*. Financial Accountability and Management 15 (1), 21–40.
- Copley, P.A (1991). “*The Association between Municipal Disclosure Practices and Audit Quality*.”Journal of Accounting and Public Policy, 10:245-266
- Giroux, G., & Shields, D. (1993). “*Accounting Controls and Bureaucratic Strategies in Municipal Government*.” Journal of Accounting and Public Policy, 22: 203-230
- Giroux, G., & Deis, D. (1993). “*Investor Interests and Government Accounting Disclosure*.” Accounting, Auditing & Accountability Journal, 6 (1):63-78
- Ingram, R.W., DeJong, D.V., 1987. *The effect of regulation on Local Government Disclosure Practices*. Journal of Accounting and Public Policy 6 (4), 245–270.
- Jensen, Michael C. dan William H. Meckling. 1976. *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. *Journal of Financial Economics*, Vol. 3, No. 4, pp. 305-360.
- Jones, D. B. 1985. *The Needs of Users of Governmental Financial Reports*. Government Accounting Standards Board.
- Lupia, Arthur & Mathew McCubbins. 2000. *Representation or abdication? How citizens use institutions to help delegation succeed*. European Journal of Political Research 37: 291-307
- Laswad, Fawzi dkk. 2005. *Determinants of Voluntary Internet Financial Reporting by Local Government Authorities*. *Journal of Accounting and Public Policy*, 24; 101–121.
- Muhammad, Bagus H. P. 2012. *Analisis Tingkat Pengungkapan Informasi Keuangan Dan Non Keuangan Dalam Perspektif E-Government Pada Website Pemerintah Kota/Kabupaten Di Indonesia*.

- Pina, V. Torres, L. Dan Royo, S. 2010. *Is E-Government Promoting Convergence Towards More Accountable Local Government?* International Public Management Journal 13 (4):350-380.
- Puspita, Rora & Dwi Martani. 2012. Analisis Pengaruh Kinerja dan Karakteristik Pemda Terhadap Tingkat Pengungkapan dan Kualitas Informasi dalam Website Pemda. *Simposium Nasional Akuntansi XV* Banjarmasin, 20-23 September 2012.
- Rahman, Aditya dkk. 2013. Determinan *Internet Financial Local Government Reporting* di Indonesia. *Simposium Nasional Akuntansi XVI* Manado, 25-28 September 2013.
- Ratmono, Dwi. 2013. Pelaporan Keuangan Pemerintah di Internet: Pengujian Teori Institusional dan Keagenan. *Media Ilmiah Akuntansi, Ikatan Akuntan Indonesia*. Volume 1. Nomor 2. September 2013.
- Republik Indonesia.2005. *Peraturan Pemerintah No.24 Tahun 2005 tentang Standar Akuntansi Pemerintah*.
- Republik Indonesia.2014. *Undang-Undang No.23 Tahun 2014 tentang Pemerintah Daerah*.
- Robbins, W.A., dan Austin, K.R. (1986). "Disclosure Quality in Governmental Financial Reports; An Assessment of The Appropriateness of A Compound Measure." *Journal of Accounting Research* 24(2): 412-421
- Ryan, Christine., Trevor, Stanley., dan Morton, Nelson. 2002. *Accountability Disclosure by Queensland Local Government Councils: 1997-1999. Financial Accountability & Management*, Vol. 18 (3).
- Sinaga, Yurisca F dan Tri Jatmiko Wahyu Prabowo. 2011. Analisis Faktor-faktor yang Mempengaruhi Pelaporan Keuangan di Internet Secara Sukarela oleh Pemerintah Daerah. *Jurnal Universitas Diponegoro (Online)*. (<http://eprints.undip.ac.id/>, diakses 7 November 2013)
- Steccolini, Ileana. 2002. *Local Government Annual Report: An Accountability Medium?*.EIASM Conference on Accounting and Auditing in Public Sector Reforms, Dublin, September 2002. <http://www.cergas.info>
- Styles, Alan K., Mack Tennyson. (2007). *The Accesibility of Financial Reporting U.S Municipalities on The Internet*. *Journal Of Public Budgeting, Accounting and Financial Management*, 19 (1), 56-92.
- Zimmerman, Jerold L. (1977). *The Municipal Accounting Maze: An Analysis of Politiccal Incentives*. *Journal Accounting Research*. Vol. 15, 107-144