

The Effect of Presentation and Transparency of Financial Reports on Accountability of Financial Management

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ABSTRACT

This study aims to determine the effect of financial statement presentation and transparency on the accountability of financial management in Regional Apparatus Organizations (OPD) through accessibility in Bogor City. The study population includes five OPDs spread across Bogor City. Using the purposive sampling method, the study involved 52 respondents. The research instrument utilized a questionnaire to collect data from the respondents. The analysis results indicate that the presentation of financial statements alone does not have a significant effect on the accountability of financial management in OPDs. However, when the presentation of financial statements and transparency are combined, they have a significant effect on the accountability of financial management through accessibility in Bogor City. This suggests that a combination of good presentation and high transparency in financial statements is necessary to enhance accountability in the financial management of OPDs. The study emphasizes the importance of these two aspects in ensuring accountable financial management within the government.

Keywords: Accountability, Accessibility, Transparency, Financial Reports

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penyajian dan transparansi laporan keuangan terhadap akuntabilitas pengelolaan keuangan Organisasi Perangkat Daerah (OPD) melalui aksesibilitas di Kota Bogor. Populasi penelitian mencakup lima OPD di Kota Bogor. Dengan menggunakan metode purposive sampling, penelitian ini melibatkan 52 responden. Instrumen penelitian menggunakan kuesioner untuk mengumpulkan data dari responden. Hasil analisis menunjukkan bahwa penyajian laporan keuangan secara individu tidak memiliki pengaruh signifikan terhadap akuntabilitas pengelolaan keuangan OPD. Namun, ketika penyajian laporan keuangan dan transparansi digabungkan, keduanya memiliki pengaruh signifikan terhadap akuntabilitas pengelolaan keuangan melalui aksesibilitas di Kota Bogor. Ini menunjukkan bahwa kombinasi antara penyajian yang baik dan transparansi yang tinggi dalam laporan keuangan diperlukan untuk meningkatkan akuntabilitas dalam pengelolaan keuangan OPD. Penelitian ini menekankan pentingnya kedua aspek ini dalam memastikan pengelolaan keuangan yang akuntabel di lingkungan pemerintahan.

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Kata kunci: Akuntabilitas, Aksesibilitas, Transparansi, Laporan Keuangan

INTRODUCTION

The change from the New Order era to the reform era in Indonesia in 1998, the government was required to be able to manage regional autonomy and regional financial management systems better. Regional autonomy according to Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations. The three main missions of regional autonomy are to create efficiency and effectiveness in managing regional resources, improve the quality of public services and public welfare, empower and create space for the community to participate in the development process (Yusriwati, 2021; Leatemia & Usmany, 2021:). The demand for the implementation of transparency and public accountability in carrying out every community and government activity as stipulated in Law No. 23 of 2010 concerning Regional Government, accountability lies not only with the central government but also with the local government. Transparency is the openness of the government in making regional financial policies so that they can be known and supervised by the DPRD and the community. Transparency in regional financial management will ultimately create horizontal accountability between the regional government and its people, thereby creating a clean, effective, efficient, accountable, and responsive regional government to the aspirations and interests of the community (Mardiasmo, 2021).

One of the tools to facilitate the creation of public accountability is through the presentation and transparency of comprehensive Regional Government Financial Reports (Maulina, 2018). Financial reports are an important component in creating public sector accountability and are one of the tools for measuring the financial performance of regional governments. The financial reports are prepared based on the Government Agency Performance Accountability System (SAKIP). To realize accountability in regional financial management contained in the Regional Government Financial Report (LKPD), the Financial Supervisory Agency (BPK) conducts an audit of the Regional Government (Pemda). The audit is in the form of an Unqualified Opinion (WTP), a Qualified Opinion (WDP), an Unqualified Opinion (TP), and a Statement of Refusal to Give an Opinion or Not to Give an Opinion (TMP). The Republic of Indonesia Audit Board gave an Unqualified Opinion (WTP) on the Bogor City Government Financial Report for the 2016-2022 Fiscal Year after the BPK previously gave an Unqualified Opinion (WDP) for the 2010-2015 period. The Bogor City Regional Government received the WTP predicate 7 times from previously receiving the WDP predicate 6 times. Unqualified Opinion (WTP) is the highest assessment of regional financial reports by stating that the financial reports are presented fairly. Fairness means that the financial report is free from doubt and dishonesty and has complete information.

However, it turns out that the WTP opinion issued by the BPK does not guarantee that a region is free from corruption. If we look at the reality that is happening, the implementation of financial management accountability in the City of Bogor is said to have not been fully implemented optimally. There are still many cases of corruption committed by government officials, such as in 2008 Danny Setiawan was named a suspect by the KPK on July 21, 2008, in 2020 the KPK named the Regent of West Bandung Aa Umbara Sutisna as a suspect in connection with an alleged corruption case and in 2021, the Regent of Bogor Ade Yasin in a case of alleged bribery in the management of the Bogor Regency Government financial report. In these corruption cases, based on the accountability side of financial management, there are still weaknesses, seen from the presentation of financial reports that should be used to guarantee users and the authorities in charge of managing resources in accordance with the provisions of the laws and

regulations that have not been fully implemented. This means that there are still obstacles in presenting financial reports and their accessibility.

Previous studies analyzing regional financial accountability have been widely conducted. According to several researchers, presentation affects the accountability of regional financial management (Septa, 2018; Paramayana et al., 2022; Nurfadilah & Santoso, 2022). However, this study is not in line with the research conducted by researchers Sari et al. (2017) and Yuliani (2017), the presentation of financial reports does not affect the transparency and accountability of regional financial management. In previous studies conducted by several researchers, transparency affects the accountability of regional financial management (Mualifu et al., 2019; Herlina et al., 2021; Aulia et al. (2023). However, this study is not in line with the research conducted by Lestari (2023), the transparency of financial reports does not affect regional financial management.

LITERATURE REVIEW

The presentation of financial reports based on PP number 71 of 2010 concerning Government Accounting Standards (SAP) states that financial reports are structured reports on the financial position and transactions carried out by a reporting entity. The presentation of regional financial reports is the presentation of regional government financial information that meets the four qualitative characteristics of financial reports, namely relevant, reliable, comparable and understandable. According to Mardiasmo (2018) and Rahman (2020), transparency means the openness of the government in conveying information related to public resource management activities to parties who need information. Transparent governance will have criteria, namely open accountability, accessibility to financial reports, publication of financial reports, the right to understand audit results and the availability of performance information. The government is obliged to convey financial information and other information that will be used for decision making by interested parties.

Accessibility from a spatial perspective is the condition or availability of a connection from one place to another or the ease of a person or vehicle to move from one area to another safely, comfortably, and at a reasonable speed. Accessibility of financial reports is the ease for a person to obtain information about financial reports (Mulyana, 2006; Safitri et al., 2015; Fikriani et al., 2017). In the world of bureaucracy, the accountability of a government agency is the manifestation of the obligation of a government agency to be responsible for the success or failure of the implementation of the government's mission. The principle of accountability stipulates that every activity and final result of state administration activities must be accountable to the public as the holder of the highest sovereignty in a country. Accountability is being responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically (Sawir, 2017; Purwaningrum & Ulfah, 2019).

METHODS

This study uses a quantitative approach, which is based on the philosophy of positivism (Gunawan, 2016). In this approach, research is conducted on a certain population or sample, where the sampling technique is generally carried out randomly (Sugiyono, 2010; Sukardi, 2021). Data is collected using research instruments, and data analysis is carried out quantitatively or statistically with the main aim of testing previously established hypotheses. In the context of this study, the population in focus is all employees working in five Regional Apparatus Organizations (OPD) in Bogor City. For sampling, a purposive sampling technique was used. This technique involves selecting samples based on certain predetermined criteria, not randomly. The criteria used in this study to select samples were financial employees in OPDs who had worked for more than one year and had a significant role in the management and supervision of regional finances. With these criteria, researchers can ensure that the selected respondents have an understanding and experience that is relevant to the research topic, so that the data obtained is more accurate and reliable. The results of this selection process produced a

sample size of 52 respondents who met the predetermined criteria. These respondents are expected to be able to provide data that represents the actual conditions of the population studied, so that the results of the study can provide valid insights and can be used as a basis for decision making or recommendations related to regional financial management in Bogor City. This research design is designed to ensure that the data collected is relevant and can be processed statistically, so that the results obtained can be used to test the established hypotheses and provide real contributions to the development of policies or practices in the field.

RESULTS

The variables of Financial Statement Presentation, Financial Statement Transparency, Financial Statement Accessibility and Financial Management Accountability are reflective. To assess the validity and reliability of the reflective measurement model, this study uses indicator reliability, internal consistency (composite reliability), convergent validity, and discriminant validity. There are two methods to check discriminant validity, namely cross loading of indicator variables and Fornell-Lacker. Fornell-Lacker, namely the root of AVE for each latent variable must be greater than the correlation between latent variables. Cross loading is a loose criterion while Fornell-Lacker is a conservative criterion (Aziz et al., 2023; Istanti & Lestari, 2023).

Table 1. Fornell-Lacker criteria

	Accessibility	Accountability	Presentation	Transparency
Accessibility	0.930			
Accountability	0.910	0.956		
Presentation	-0.256	-0.217	0.777	
Transparency	0.912	0.944	0.197	0.963

Table 1 provides the Fornell-Larcker criterion values (square root values of AVE) and the bold values indicate satisfactory results. Based on the table above, it shows that all square root values of AVE > correlation of other constructs, then this result shows that all discriminant validity of the variables are met.

Table 2. Reflective Measurement Model Output

Construct	Validity Testing		Information	Construct Reliability Testing		Information
	Range	AVE		Composite	Alpha	
Accessibility	0.898-0.958	0.864	Valid	Valid	0.847	Reliable
Accountability	0.567-0.960	0.914	Valid	Valid	0.906	Reliable
Presentation	0.717-0.850	0.603	Valid	Valid	0.781	Reliable
Transparency	1.000	0.928	Valid	Valid	0.923	Reliable

Internal consistency (composite reliability) is used to evaluate internal consistency. The value of theoretical testing research must be greater than 0.7 while exploratory research must be more than 0.6. In addition, Cronbach's alpha can also be used where the value must be more than 0.7 for theoretical testing and above 0.6 for exploratory research (Aziz et al., 2023). The results of this study in Table 1 show that the CR and alpha values for all reflective constructs are greater than 0.7, which confirms that this study meets the requirements of Internal consistency or composite reliability (CR).

Variance Inflation Factor (VIF) is a value used to measure the extent of the collinearity problem in regression analysis. According to Hair et al. (2014), VIF is used to evaluate whether there is collinearity among the independent variables in the regression model. If the VIF value is greater than 5.00, then there is a collinearity problem, which means that the independent variables are significantly correlated with each other. Conversely, if the VIF value is less than 5.00, then there is no collinearity problem, which indicates that the independent variables are not significantly correlated with each other.

Table 3. Collinearity Model Results

Construct	Indicator	VIF
Accessibility	AKS1	2.169
	AKS2	2.169
Accountability	APK2	3.187
	APK3	3.187
Presentation	PLK2	3.879
	PLK3	3.671
	PLK5	1.730
	PLK6	1.816
Transparency	TLK4	3.750
	TLK5	3.750

Table 3 shows that the Variance Inflation Factor (VIF) values for all measured indicators are below 5.00. This means that in this study, there is no collinearity problem among the variable indicators used. Collinearity occurs when two or more indicators are highly correlated, which can interfere with data analysis. However, because the VIF value in this study is low, we can conclude that the relationship between indicators is quite independent of each other, so that the results of the analysis can be interpreted more accurately and validly.

Structural model evaluation explains the influence of independent latent variables on dependent latent variables (Aziz et al., 2023). In the structural model, the hypothesis is tested through the significance of the path coefficient, t-statistic, and r-squared value. The R-Squares value can be used to explain the influence of certain exogenous latent variables on endogenous latent variables whether they have a substantive influence. The rule of thumb for R-squares values is: values of 0.75, 0.50 and 0.25 can be concluded that the model is strong, moderate and weak (Chin, 1998).

Table 4. R-Squares Value

	R-Square	R-Square Adj.
Accessibility	0.838	0.831
Accountability	0.905	0.899

Based on Table 4, the R-Square value obtained is 0.838 or 83.8%, which means that the variation or change in accessibility is influenced by the presentation and transparency of financial reports, while the remaining 16.2% is influenced by other variables. So, it can be said that the R-Square of the accessibility variable is strong, and the R-Square value of accountability is 0.905 or 90.5%, which means that the variation or change in accountability is influenced by the presentation and transparency of financial reports, while the remaining 9.5% is influenced by other variables. So, it can be said that the R-Square of the accountability variable is strong.

Table 5. F-Squares Value Results

	F-Square	Influence
PLK-APK	0,001	Not Substantive
PLK-AKS	0,037	Medium
TLK-APK	0,802	Big
TLK-AKS	4,770	Big
AKS-APK	0,145	Medium

Based on Table 5, the analysis shows that variable X2 has a very significant influence on Y and Z, with an F-Square value of more than 0.35, indicating a large effect size. This means that X2 has a strong contribution in influencing variables Y and Z. Meanwhile, the influence of variable X1 on Z and the influence of Z on Y are included in the medium category, with an F-Square value of less than 0.15. This shows that although there is an influence, its strength is not as great as the influence of X2. On the other hand, the influence of X1 on Y is classified as un-substantive, because the F-Square value is less than 0.02, indicating that its influence is very small or almost non-existent in the context

of this analysis. These results provide a clear picture of how much influence each variable has in the analyzed model.

Significance testing is used to determine whether there is a significant effect between exogenous and endogenous variables. This process involves a bootstrap procedure, where the entire original sample is re-taken for resampling. The t-value is an indicator of statistical significance, with a certain threshold value indicating the level of confidence in the results. A t-value of 1.65 indicates a significance level of 10%, 1.96 for a significance level of 5%, and 2.58 for a significance level of 1%. This means that the higher the t-value, the stronger the evidence that the exogenous variable has a significant effect on the endogenous variable.

Table 6. Significance Test Results – Direct and Indirect Hypothesis

	Original sample	Sample mean	Std. dev	t-statistics	P-Values
Accessibility > Accountability	0.292	0.278	0.195	1.497	0.135
Presentation > Accessibility	-0.079	-0.078	0.048	1.652	0.099
Presentation > Accountability	-0.010	-0.011	0.029	0.332	0.740
Transparency > Accessibility	0.897	0.895	0.029	30.683	0.000
Transparency > Accountability	0.676	0.691	0.201	3.364	0.001
Presentation > Accessibility > Accountability	-0.023	-0.022	0.022	2.830	0.040
Transparency > Accessibility > accountability	0.261	0.248	0.175	4.911	0.000

Based on Table 6 for the significance test in the direct hypothesis shows that the results of the data processing test show that the path coefficient is 0.292 (positive) and the t-statistic test between the transparency variable and accountability is 1.497. The accessibility of financial reports does not affect the accountability of financial management. The results of the data processing test show that the path coefficient is -0.079 (negative) and the t-statistic test between the transparency variable and accountability is 1.652. The presentation of financial reports does not affect the accessibility of financial reports. The results of the data processing test show that the path coefficient is -0.010 (negative) and the t-statistic test between the presentation variable and accountability is 0.332. The presentation of financial reports does not affect the accountability of financial management. The results of the data processing test show that the path coefficient is 0.897 (positive) and the t-statistic test between the transparency variable and accountability is 30.683. The transparency of financial reports affects the accessibility of financial reports. The results of the data processing test show that the path coefficient is 0.676 (positive) and the t-statistic test between the transparency variable and accountability is 3.364. The transparency of financial reports affects the accountability of financial management. The direct relationship to X1-Y is negative significance with a t-statistic of 0.332 and the indirect relationship (X1-Z-Y) is negative significance with a t-statistic of 2.830. This relationship shows that there is a mediating effect of the presentation of financial reports on the accountability of financial management with accessibility as a mediating variable. The direct relationship of X2-Y is negative significance with a t-statistic of 3.364 and the indirect relationship (X2-Z-Y) is positive significance with a t-statistic of 4.911. This relationship shows that there is a mediating effect of the transparency of financial reports on the accountability of financial management with accessibility as a mediating variable.

Table 7. Q² Score Results

	SSO	SSE	Q ² (=1- SSE/SSO)	Fit model
Accessibility	104.000	32.007	0.692	Strong
Accountability	104.000	20.121	0.807	Strong

In Table 7, it can be seen that the prediction of external factors that affect accountability and accessibility in the model is very strong. This is indicated by the relevance value of the fit model for the accountability construct which has a Q² of 0.807, which is higher than the value for the accessibility construct which has a Q² of 0.692. These figures indicate that the structural model used in this study has good predictive power, especially in terms of accountability, compared to accessibility. In other words, this model can be relied on to explain and predict these variables in the context studied.

Based on the test results of the financial report presentation variable on the accountability of regional financial management, it shows no significant effect. This is because the financial reports presented are incomplete or inadequate and the policy for preparing regional financial reports applied in the Bogor City OPD is not in accordance with the applicable SAP or deviates from the applicable accounting principles. Thus, the presentation of financial reports has not been able to provide maximum information to users. This study is in line with the research of Sari et al. (2017) and Yuliani (2017), which shows how the presentation of financial reports does not affect the accountability of regional financial management of the Bogor City OPD.

Based on the results of testing the variable of transparency of financial reports on accountability for regional financial management, it shows a significant effect. This shows that transparency has a positive contribution in realizing accountability for regional financial management in OPD of Bogor City. If each OPD implements transparency clearly and in accordance with the vision and mission of OPD of Bogor City, then accountability for regional financial management will be realized. This study is in line with several studies which state that transparency of financial reports affects accountability for regional financial management, so that the better the transparency, the better the accountability for regional financial management will be realized (Mualifu et al., 2019; Herlina et al., 2021; Aulia et al. (2023).

The results of the study indicate that the presentation of financial reports has a significant effect on the accountability of regional financial management in OPD Kota Bogor, with accessibility as a mediating factor. The accessibility of financial reports has been proven to be able to bridge the influence of presentation on accountability. This means that the easier the financial reports are to access, the greater the impact of their presentation on increasing accountability. This study supports the hypothesis that accessibility plays an important role in strengthening the relationship between the presentation of financial reports and accountability. Thus, the quality of presentation of financial reports, supported by good accessibility, is the main key to achieving high accountability.

This study found that the third hypothesis is fully supported, namely that the accessibility of financial reports can be a mediator between transparency and accountability. Transparency of financial reports turns out to have a crucial role in increasing accountability, and this impact occurs not only directly but also through increased accessibility. In other words, the more transparent the financial report, the more accessible it is, and this overall increases the accountability of the organization. This study emphasizes the importance of ensuring transparent and accessible financial reports to achieve a higher level of accountability in an organization or institution.

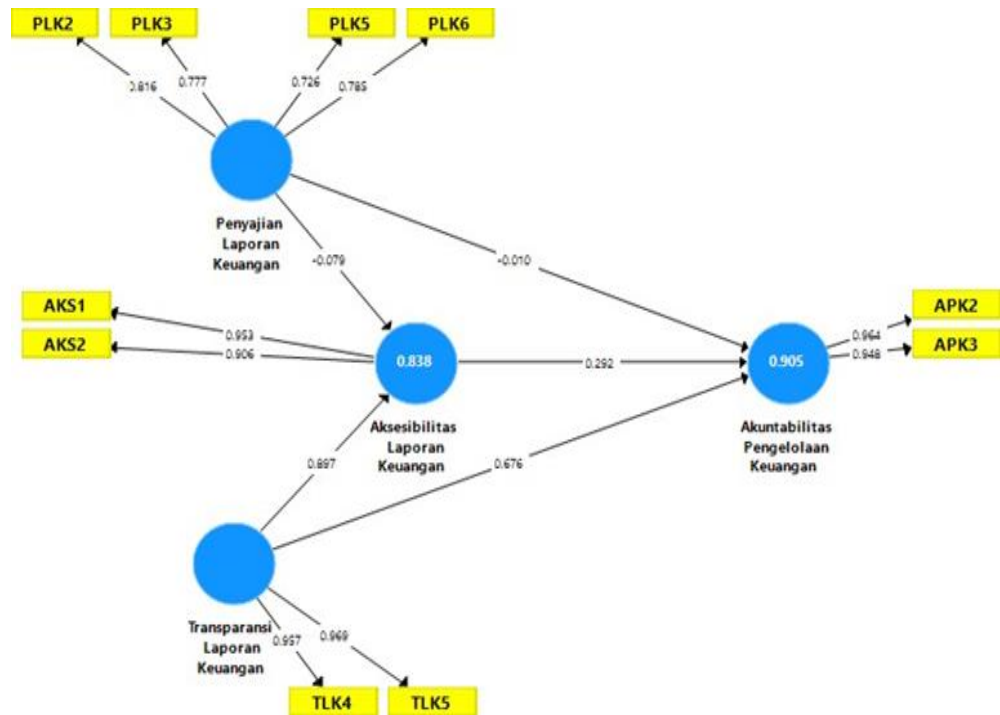


Figure 8. PLS-SEM diagram – Smart PLS-3 output after reduction

CONCLUSION

This study concludes several important findings related to the influence of presentation and transparency of financial reports on accountability in regional financial management in the Regional Apparatus Organization (OPD) of Bogor City. The main results show that the presentation of financial reports does not directly affect accountability in regional financial management. However, when the accessibility of financial reports is taken into account as a mediating variable, the presentation of financial reports shows a significant influence on accountability. This means that even though the financial reports are well presented, accountability will only be achieved if the reports are easily accessible to related parties. On the other hand, transparency of financial reports has a direct influence on accountability in regional financial management. High transparency allows financial information to be clearly available and accessible, thereby increasing public trust and responsibility in financial management. Similar to presentation, transparency of financial reports also shows a greater influence on accountability when accessibility is a factor taken into account. This study also provides several suggestions for further research. In order for the research results to be more accurate, it is recommended to combine the questionnaire method with interviews or direct observation, so that the data obtained really comes from the right object. In addition, future research is expected to expand the scope of research objects by involving OPDs from several other cities, so that the results obtained are more comprehensive and provide a broader picture. Finally, further researchers are advised to add other variables that may affect the accountability of regional financial management, in order to gain a more comprehensive understanding of the factors that play a role in improving such accountability.

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