ATESTASI: JURNAL ILMIAH AKUNTANSI
Vol 6, Issue 1, (2023), 1 - 12

The Effect of Good Governance on The Financial Statements Quality

Nirwana [1*] Darmawaty [2]

[*1,2] Universitas Hasanuddin, Makassar, 90245, South Sulawesi, Indonesia

Email
nirwana@gmail.com*

Received: November, 10, 2022 **Revised:** January, 21, 2023 **Accepted:** March, 28, 2023

Abstract

This study aims to analyze the effect of good governance on the quality of financial reports. This research was carried out in the vertical agency of the Ministry of Agriculture in the South Sulawesi Region using the survey method. The instrument in this study was in the form of a questionnaire. In this study, the sample used is 74 which is a saturated sample from the finance department, commitment making officials, procurement officials and goods managers in each work unit. The method used in this study is quantitative using a simple linear regression analysis tool. In conducting simple linear regression testing, this study uses the help of the SPSS (Statistical Package for the Social Sciences) application version 21. The results of this study indicate that good governance has an effect on the quality of financial reports.

Keywords: Good Governance, The Quality of Reporting Financial

DOI : **https://doi.org/10.57178/atestasi.v6i1.594**
p-ISSN : **2621-1963**
e-ISSN : **2621-1505**

Introduction

In the early 2000s the public demanded that the government be accountable for quality government financial reports in a transparent manner to the public. Government financial reports aim to report all activities and the results achieved in the implementation of activities in a structured and systematic manner. Based on PP No. 71 of 2010 that financial statements are used to determine the amount of economic resources used to carry out government operational activities, assess financial position and condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine compliance with laws and regulations and provide open financial information. and honest with the people. The criteria in assessing the quality of financial statements are relevant, reliable, comparable and understandable.

There are six factors that determine the quality of financial reporting, namely: Board of Directors, Internal Auditor, Audit Committee, External Auditor, Top Management Team, and Governing Bodies (Rezaee, 2003). Meanwhile, Bauwhede (2001) revealed that there are 5 factors that affect the quality of financial reports, namely: management's decisions, quality of external governance mechanisms (audit quality), quality of internal governance mechanisms (quality of the board of directors), regulation as to financial repoting and external and internal governance mechanisms. Wriston and Esposito (1996) emphasized that in improving the quality of financial statement information and audit results for the benefit of management and principals, the full attention of the organization's management, the board of commissioners, and the audit committee should be given.

Another factor that affects the quality of financial statement information is the implementation of good governance. The implementation of Good Governance has become a universal demand and need that cannot be delayed any longer. Efforts to realize good governance require a strong commitment, endurance, and a relatively long time. The main focus of the public in the public sector or government is on the management of state finances. The government is required to create good and clean financial governance, so as to gain the trust of the public and achieve the government's goal of improving the welfare of the community as stakeholders of the state. countries as reported in various media. With the implementation of Good Governance, it is hoped that the government can produce quality financial reports as a form of accountability for the implementation of the government's budget and objectives.

Sari and Tamrin (2015) which examined the effects of the application of good government governance and human resource competencies to quality of financial information. The result of research report found that the evidence indicates that a significant difference between the application of good government governance on the quality of financial reporting information to the Financial Management Board and Kendari City Regional Assets. Kantu (2015) who examined the effect of implementing good governance on the quality of financial reports showed that the effect of implementing good governance had a positive and significant effect on the quality of financial reports in Gorontalo City. The same thing was also found in research conducted by Novatiani and Aprilia (2014). Trisnaningsih (2007) examines auditor independence and organizational commitment as mediating the effect of understanding good governance, leadership style and organizational culture on auditor performance, the results of his research also show that understanding of good governance does not have a direct effect, then leadership style and organizational culture have a direct influence on performance auditors.

In 2015 BPK conducted an examination of the financial statements of the regional government in semester 1 and found that there were 3,638 non-compliance with regulations that affected the state/regional financial recovery (or had a financial impact) of Rp3.20 trillion which includes a loss of Rp1.42 trillion, a potential loss of Rp1.41 trillion and a shortfall in receipt of Rp373.70 billion. Another case occurred where BPK found problems related to non-compliance in the form of administrative irregularities. The officials concerned do not comply with and or do not understand the applicable provisions, in addition, responsible officials are negligent, not careful, and not optimal in carrying out their duties and responsibilities and are weak in carrying out supervision and control (Harry, 2015). In cases that have occurred, the recommendation that has been given by BPK is to increase supervision, control and monitoring of the management of budget receipts and expenditures as well as the management of fixed assets. The difference between this study and previous research is that this study focuses on the application of good governance to measure the role of good governance in the presentation of quality government financial reports. This study uses leadership theory and goal setting theory as well as contingency theory, respondents in this study are officials and implementing staff at the Ministry of Agriculture in the South Sulawesi Province. Based on the conceptual and empirical studies above, as well as responding to public demands on the government for the quality of accountable and transparent financial management as reflected in the quality of financial statement information, this paper aims to conduct further research on the influence of good governance on the quality of financial statement information.

Contingency Theory

Govindarajan (1986) suggests reconciling differences in the results of previous studies can be resolved through a contingency approach. Burn and Stalker (1961) stated that a design quality is contingent on organizational contextual factors. Contingency theory states that no accounting system is universally applicable to all organizations in all circumstances (Otley, 1980). Susanto (2012) revealed that the suitability between the management accounting control system and organizational contextual variables is hypothesized to conclude the improvement of organizational performance and the individuals involved in it. This means that contingency theory is an important design in organizational research, because it can be used as the basis for developing theory. The essence of contingency theory is that there is no one best way that can be used in all environmental situations. The emergence of contingency theory is a response to the universal approach which argues that the optimal control system is the same (universal) for every condition and organization. The ultimate goal of an organization operating according to Contingency Theory is to survive and grow or is also called visibility. Contingency theory emphasizes the need to focus on change assuming there is no single rule or law that provides a solution best for any time, place, person or situation. The contingency approach is interesting to use in this study because it can determine whether good governance will always have the same effect in every condition or not. Based on the contingency theory, there are other situational factors that might interact with each other under certain conditions.

Leadership Theory

Leadership (leadership) is the process of influencing or setting an example to followers through the communication process in an effort to achieve organizational goals (Rivai, 2004). Sedarmayanti (2009) revealed that leadership is a process of giving meaning (meaningful direction) to collective efforts and causing a willingness to carry out the desired activity/behavior for the achievement of goals. Leadership Theories according to researchers about leadership, it is known that there are theories which state that the leader occurs because of groups or people, and he exchanges with those who are led "(Thoha, 2003:31). Based on several understandings according to the experts above, it can be concluded that leadership means influencing others to take action, meaning that a leader must try to influence his followers in various ways, such as using legitimate authority, creating models (becoming role models), setting goals, giving rewards and punishment, organizational restructuring, and communicating a vision. Thus, a leader can be seen as effective if he can persuade his followers to leave their personal interests for the success of the organization. There are three big bow in the development of leadership theory, namely: Theory of Personality (Trait Theory), Theory of Behavior (Behavior Theory) and Theory of Situational (Situational Theory) (Robbins, 1996). The theory of nature (Trait Theory), see leadership with its focus on the word "leadership" itself. The theory of personality traits or characteristics assumes that a person can become a leader if he has the personality traits or characteristics needed by a leader. Behavior Theory (Behaviour

Theory) is a study of leadership directed at the behavior of leaders. These studies resulted in a new theory of its time called the theory of behavior (Behaviour Theory) . This theory is based on the idea that leadership to make an organization effective depends on the behavior or style of behavior and/or action of a leader. Situational theory (Situational Theory) theory of situational leadership was developed by Paul Hersey and Kenneth H. Blanchard (2000). This theory attempts to provide leaders with some understanding of the relationship between an effective leadership style and the maturity level of followers. This theory also seeks to apply leadership styles to situations in which leadership is carried out.

Quality of Financial Reporting

Financial reports are basically an emphasis on government management which informs the government's financial condition to stakeholders (stakeholders). Based on Undang-Undang No. 17 Tahun 2003 concerning State Finances, the central and local governments must make financial reports as a form of accountability. In addition, the central government has also issued several government regulations (PP) related to regional financial management, including PP No. 58 of 2005 concerning Regional Financial Management and Permendagri No. 13 of 2006 concerning Guidelines for Regional Financial Management. For the preparation and presentation of government financial statements, it is regulated in PP. 71 Tahun 2010 on SAP. Government Accounting Standards (SAP) is a legally enforceable requirement in an effort to improve the quality of government financial reports in Indonesia. In SAP there are four qualitative characteristics requirements that must be met in the preparation of financial statements, namely; relevant, reliable, comparable and easy to understand. The suitability of financial reports with SAP greatly determines the quality of the financial statements themselves. Quality is something that meets or exceeds expectations or predetermined criteria. The criteria for measuring the quality of financial reports according to PP. 71 Tahun 2010 concerning Indonesian Government Accounting Standards are relevant, reliable, comparable and understandable. The quality of financial reports also improves the quality of information presented in financial statements. This means that the concept of information quality from a report is indicated by the quality of financial reports (Payanta, 2006). The qualitative characteristics of government financial statements are normative criteria that need to be included in financial statement information so that it meets the expected quality, namely relevant, reliable, comparable and understandable. Financial statements can be called relevant if the information contained in them can help users, predict the future and evaluate current or past events, as well as confirm or correct the results of their evaluations in the past. The criteria for relevant information are to have the benefit of feedback, to have predictive benefits, to be timely and to complete. Reliable information must contain the essential elements of reliability, namely honest presentation, verifiability and neutrality. The information contained in the financial statements will increase the usefulness of the information if it can be compared with financial statements between periods to identify trends in financial position or between financial statements of other reporting entities. The information presented in the financial statements can be understood by users and is stated in terms and forms that are adjusted to the limits of understanding of the users.

Good governance

The definition of good governance is the implementation of a solid and responsible state government, as well as efficient and effective, by maintaining a synergistic constructive relationship between the domains of the state, the private sector and society. There are three main pillars that support the achievement of good governance, namely the government, civil society and the business world (Handayani, 2012). Improving efficiency, effectiveness, transparency, and accountability that appears in the government's financial statements is one of the efforts to create public trust. Good governance will be achieved if the implementation of political, economic, and administrative authority between the three pillars has equal interaction and synergies with each other. There are preconditions for such an interaction to be realized, namely the existence of transparency, public trust, participation, and healthy regulation. Mardiasmo (2004) revealed that the characteristics of the implementation of good governance provided by the United Nation Development Program (UNDP) are participation, rule of law, transparency, responsiveness, consensus orientation, equity, efficiency, effectiveness, accountability, and strategic vision. Broadly it can be concluded that good governance is a process of managing various fields of life (social, political, economic) in a country or region by including various interested parties (stakeholders) in the use of all resources, both natural, human and financial, by which is in accordance with the principles of justice, efficiency, participation, transparency, public accountability and human rights.

Research Design and Method

This research is a quantitative study with a simple linear regression approach, namely research that looks at the effect of one independent variable (independent) and one dependent variable (dependent). In this study, good governance is an independent variable and the quality of financial reports is the dependent variable. This research was conducted at the work unit of the Ministry of Agriculture for the South Sulawesi Region which consists of eight work units. The population in this study were all employees in the finance department at the Vertical Work Unit of the Ministry of Agriculture for the South Sulawesi Region. The Ministry of Agriculture for the South Sulawesi Region had 8 (eight) work units. In addition to the population above, the population was also taken from Commitment Making Officers, procurement officials and administrators. goods in each work unit. The details of the number of employees who make up the population in the eight work units can be seen in the following table 1.

Table 1. Name of Work Unit and Population at the Ministry of Agriculture for South Sulawesi Region

No	Work Unit Name	Total Population
1	Batangkaluku Agricultural Training Center	8
2	Gowa College of Agricultural Technology	8
3	South Sulawesi BPTP	7
4	Makassar Agricultural Quarantine Center	8
5	Serelia Maros Research Institute	7
6	Maros. Veterinary Center	8
7	Pare-pare Quarantine Station	7
8	Tungro Sidrap Plant Research Institute	5

No	Work Unit Name	Total Population
9	Total Commitment Making Officers, procurement officers and goods managers in each work unit	24
TOTAL		75

Based on the number of populations above, the determination of the number of samples uses a saturated sample. This is considering the small number of populations in each work unit so that the saturated sample is an alternative in determining the sample. Thus, the total sample in this study was 75 people consisting of all employees in the finance department in eight work units, as well as Commitment Making Officers, procurement officials and goods managers in each work unit.

Literature research is carried out through the collection and review of relevant literature with the problems studied to obtain firmness in the effort to formulate the theoretical basis which is very meaningful in the following discussion. These literatures can be in the form of books, reports, newspaper or magazine articles, the internet, and others that can be used as references in research. Data collection through field research was carried out by distributing research questionnaires to respondents. The researcher gave the questionnaire directly to the respondent and ensured that the respondent had understood the questions contained in the questionnaire.

This study begins with testing the instrument, namely the validity test and reliability test. This study uses a simple regression method so that classical assumptions must be tested, namely the data normality test, autocorrelation test, and heteroscedasticity test. After testing the instrument and testing the classical assumptions, this study tested the hypothesis by using simple linear regression analysis using the computer application SPSS (Statistical Package for the Social Sciences) version 21. Simple linear regression analysis aims to determine the effect of between one independent variable and one dependent variable. The following is a simple linear regression equation used in testing the hypothesis:

$$Y = \alpha + \beta 1X1 + \varepsilon$$

Information:

Y = Quality of financial reports

α = Constant

X1 = Good governance

ε = Error Term

Results and Discussion

The results of the study were obtained from data collection in the form of a questionnaire containing 17 question items with respondents from Commitment Making Officers, Financial Managers, Goods Managers and Procurement Officers at the Vertical Agency of the Ministry of Agriculture in the province of South Sulawesi. The distribution and return of the questionnaire can be seen in Table 2 below:

Table 2. Distribution and return of questionnaires

Information	Number of Questionnaires
Distributed Questionnaire	75
Responded Questionnaire	74
Questionnaire not answered	1
Questionnaire that cannot be processed	-
Total questionnaires that can be processed	74
Rate of return (response rate)	$= {}^{74}/_{75}$ x 100% = 98,7%
Processed rate of return (usable response rate)	$= {}^{74}/_{75}$ x 100% = 98,7%

The questionnaires were distributed directly to the respondents as many as 75 copies. The questionnaire that returned as many as 74 copies with a percentage rate of return of 98.7%, is a very high category in terms of the rate of return. The majority of respondents in this study were men, namely 54.1% or 40 people, while the remaining 45.9% or 34 people were women. If you look at the latest education, the majority of respondents have undergraduate education, namely 63.5% or 47 people. This shows that the respondents selected in this study have a fairly high level of education, which is considered sufficient to understand the contents of the questionnaire given. Based on the position and class, the majority of respondents or 31.1% (23 people) are in group III/b where most of the respondents served as executive officers, namely 39 respondents (52.7%) and most respondents served for less than 5 years, namely as many as 32 respondents (43.2%).

Validity and Reliability Test

Before performing the classical assumption test, validity and reliability tests were first carried out. The results for the validity test can be seen in the following table 3.

Table 3. Validity test results

Valid = R count > R Table					
Description		Items	R_{Count}	R_{Table}	Conclusion
Good Governance (X)	Participation	X.1	0.734	0.2287	VALID
	Law enforcement	X.2	0.777	0.2287	VALID
	Openness	X.3	0.795	0.2287	VALID
	Caring for Stakeholders	X.4	0.644	0.2287	VALID
	Consensus Oriented	X.5	0.553	0.2287	VALID
	Equality	X.6	0.631	0.2287	VALID
	Effectiveness and Efficiency	X.7	0.801	0.2287	VALID
	Accountability	X.8	0.794	0.2287	VALID
	Strategic Vision	X.9	0.706	0.2287	VALID
Quality of Financial Statements (Y)	Relevant	Y.1.1	0.806	0.2287	VALID
		Y.1.2	0.703	0.2287	VALID
	Reliable	Y.2.1	0.807	0.2287	VALID
		Y.2.2	0.816	0.2287	VALID
	Comparable	Y.3.1	0.763	0.2287	VALID
		Y.3.2	0.761	0.2287	VALID
	Easy to understand	Y.4.1	0.775	0.2287	VALID
		Y.4.2	0.751	0.2287	VALID

The table above shows that the results of the validity test result in an RCount value that is greater than the Rtable value. So that the validity test for all question items on the questionnaire is valid. Meanwhile, the results for the reliability test can be seen in the following table 4.

Table 4. Reliability test results

Reliable = Cronbach's Alpha > 0.7		
Items	**Alpha Cronbach**	**Description**
Good governance	0.883	Reliable
Financial Report Quality	0.903	Reliable

The table 4 shows that the results of the reliability test produce Cronbach's alpha values for the two variables greater than 0.7. So, the results of the reliability test for the two variables are reliable. Thus, it can be concluded that the instrument has met the requirements, so that the data obtained from the questionnaire can be used for data analysis at a later stage.

Description of Research Variables

In this study there are two variables, namely good governance (X) and the quality of financial reports (Y). Both variables were measured using a 5-level Likert scale. In the following, a description of each research variable is presented, to find out a description of the condition of each variable being studied. based on the measurement of the frequency distribution of respondents' answers, as well as the average (mean) with the criteria presented in the following table 5.

Table 5. Results of the description of the research variables

Indicator	Answer Choice Frequency					Average
	STB	TB	KB	B	SB	
X.1	0	0	5	44	25	4.27
X.2	0	0	7	49	18	4.15
X.3	0	0	5	41	28	4.31
X.4	0	0	4	52	18	4.19
X.5	0	0	2	57	15	4.18
X.6	0	0	7	56	11	4.05
X.7	0	0	3	46	25	4.30
X.8	0	0	6	49	19	4.18
X.9	0	0	0	44	30	4.41
Average						4.23
Y.1.1	0	0	0	45	29	4.32
Y.1.2	0	0	1	53	20	
Y.2.1	0	0	2	51	21	4.28
Y.2.2	0	0	1	50	23	
Y.3.1	0	0	2	55	17	4.22
Y.3.2	0	0	4	49	21	
Y.4.1	0	0	2	52	20	4.30
Y.4.2	0	0	1	46	27	
Average						4.28

Good governance variable (X) is measured by nine indicators, namely participation (X.1), law enforcement (X.2), openness (X.3), care for stakeholders (X.4), consensus oriented (X.5) , Equality (X.6), Effectiveness and Efficiency (X.7), Accountability (X.8) and Strategic Vision (X.9). The mean values for five of the nine indicators are in the high category (average between 3.41 - 4.20), and the other four indicators are in the very high category (average between 4.21 - 5.00). Of the nine indicators on the good governance variable, the strategic vision indicator (X.9) is the highest indicator with an average value of 4.41 and the lowest is the equality indicator (X.6) with an average value of 4.05. This shows that it is necessary to improve the quality of internal auditors, especially on the equality indicator. Overall, respondents perceive the variable good governance (X) with an average of 4.23 (very high category). This indicates that the good governance (X) owned by the respondents is in the very high category.

The financial report quality variable (Y) is measured by four indicators, namely relevant (Y.1), reliable (Y.2), comparable (Y.3) and easy to understand (Y.4). Each indicator is measured by 2 items. The mean value of the four indicators is in the very high category (average between 4.21-5.00). Of the four indicators on the quality of financial reports, the reliable indicator (Y.1) is the highest indicator with an average value of 4.32 and the most low is a comparable indicator (Y.3) with an average value of 4.22. This shows that it is necessary to improve the quality of financial reports, especially on comparable indicators. Overall, respondents perceive the variable quality of financial reports (Y) with an average of 4.28 (very high category). This indicates that the Quality of Financial Statements (Y) owned by the respondents is in the very high category.

Hypothesis test

The calculation results from the simple linear regression test model of the influence of good governance on the quality of financial reports are presented in the following table 6.

Table 6. Simple linear regression test results

Variable	Coefficient	Beta	T_{Count}	Sig t	Result
α_1	12,845		4.164	0.000	
Good governance	0.562	0.634	6,960	0.000	Significant
$R^2 = 0.402$					
Adj.$R^2 = 0.394$					
$T_{Table} = 1.993$					
*significant 0.05					

The table above shows that the calculated T-value is 6.960 (significance T = 0.000) and the T table value is 1.993. So, T-Count > T-Table (6.960 > 1.993) or Sig T < 5% (0.000 < 0.05). This means that the good governance variable has a significant effect on the financial report quality variable. This means that if good governance is improved, it will have an impact on improving the quality of financial reports and vice versa, if good governance decreases, it will result in a decrease in the quality of financial reports.

The value of R-square shows a value of 0.402 or 40.2%, meaning that the quality of financial reports is influenced by 40.2% by good governance, while the remaining 54.8% is influenced by other variables not examined in this study. The results of this study are in line with contingency theory which states that there is no universally applicable accounting system for all organizations in all circumstances. The suitability between the management accounting control system and organizational contextual variables is hypothesized to conclude the increase in organizational performance and the individuals involved in it (Susanto, 2012). The essence of contingency theory is that there is no one best way that can be used in all environmental situations. The final goal of an organization to operate according to the Contingency Theory is to survive and can grow or also called sustainability (viability). Teori contingency emphasis on the need to focus on changing the assumption of no single rule or law that provides solutions best for any time, place, person or situation.

This research also supports one part of the theory of leadership, namely the theory of behavior (Behaviour Theory). This theory starts from the idea that leadership to make the organization effective, depends on the behavior or style of behavior and/or acting of a leader. This also means that this theory focuses its attention on the functions of leadership. In other words, the success of a leader in making the organization effective depends on his behavior in carrying out leadership functions in his leadership strategy. What is meant by behavior is leadership style in implementing leadership functions, which according to this theory has a very large influence and is very decisive in making the organization effective in achieving its goals. This study supports the research of Novatiani and Aprilia (2014) which revealed that the implementation of good corporate governance has a significant effect on the quality of financial reports. These results are also in line with research conducted by Zeyn (2011) and Hendra (2012) regarding the effect of implementing good government governance and human resource competence on the quality of financial statement information.

Conclusions

This study contains a simple linear regression model that examines the effect of good governance on the quality of financial reports at the Vertical Agency of the Ministry of Agriculture, South Sulawesi Region. Based on the results of this study, it can be concluded that there is a significant influence between good governance and the quality of financial reports. That is, the higher the increase in good governance, the higher the quality of financial reports. The results of this study are in line with the contingency theory and leadership theory, namely behavior theory. This research has both theoretical and practical implications for the development of science and policy for the Ministry of Agriculture. The implication of this research is to improve the quality of financial reports, it is necessary to improve good governance. This increase is expected to be one of the components to raise the level of quality of financial reports in Indonesia. In addition, the results of this study can be used as a reference or input for the development of science related to good governance on the quality of financial reports.

This study has limitations, namely the validation of respondents' answers with the results of the BPK examination inversely so that there is a difference in perceptions of respondents and researchers. In addition, the subjectivity of the respondents can cause the results of this study to be vulnerable to bias in the respondents' answers. The use of interview techniques on respondents can reduce the bias of the respondents' answers. In this study, the authors provide several suggestions for further research related to good governance on the quality of financial reports, namely that it should combine data collection techniques, namely in addition to distributing questionnaires also conducting the interview process. At the time of data collection, interviews and assistance in filling out questionnaires were needed to minimize bias towards the research results due to the respondent's condition being different from the actual condition. In addition, the value of R-square in this study is 0.402 or 40.2%, meaning that the quality of financial reports is influenced by 40.2% by good governance, while the remaining 54.8% is influenced by other variables not examined in this study. So that further research is expected to examine in more depth the factors that affect the quality of financial reports.

Reference

Anwar Sidqul Dadan. 2007. Teknik-Teknik Koordinasi Dalam Organisasi Publik/Kepemerintahan. Modul Diklat Kepemimpinan Tk. IV. STIA-LAN RI.

Argyris, Chris, 1992, “Interpesonal Barriers to Decision Making, in Managing Your Most Important Asset”. Harvard Business Review.

Badan Pemeriksa Keuangan, 2015, “Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Pusat dan Laporan Keuangan Pemerintah Daerah Semester Satu (I) dan Dua (II) Tahun 2015 untuk Tahun Anggaran 2014”, Jakarta-Indonesia, http://www.bpk.go.id

Bauwhede, H.V (2001) What Factors Influence Financial Statement Quality? A Framework and Some Empirical Evidence.Prepared for The Euroconference on Financial Reporting and Regulatory Practices in Europe. Palermo, Italy, May 20-23, 2001

Ghozali, Imam, 2013. Aplikasi Analisis Multivariat dengan Program IBM SPSS 21. Edisi 7, Penerbit Universitas Diponegoro, Semarang.

Haliah, 2013. Kualitas Informasi Laporan Keuangan Pemerintah Daerah Dan Faktor-Faktor Yang Mempengaruhinya. Disertasi. Universitas Hasanuddin Makassar

Hartono, Jogiyanto. 2013. Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-pengalaman. Edisi 5. BPFE-Yogyakarta. Yogyakarta.

Kantu, Noholo dan Manoarfa, 2015 Pengaruh Penerapan Good governance Terhadap Kualitas Laporan Keuangan (Study Kasus Pada Dinas Pendapatan Pengelolaan Keuangan Dan Aset Daerah Kota Gorontalo) Jurnal. Universitas Negeri Gorontalo.

Laporan Hasil Pemeriksaan BPK RI atas Laporan Keuangan Pemerintah Pusat Tahun 2015

Mardiasmo, 2009. Otonomi dan Manajemen Keuangan Daerah. Yogyakarta: Andi Masyarakat Transparansi Indonesia, 2008. Prinsip-prinsip Good governance. MTI. Jakarta

Mediaty, 2009. Pengaruh Lingkungan Strategis, Budaya dan Perencanaan Strategis terhadap Kinerja Perusahaan Daerah. Disertasi. Universitas Hasanuddin Makassar

Morgan, Douglas; Bacon, Kelly G; Bunch, Ron; Cameron, Charles; Deis, Robert, 1996, “What Middle Managers Do In Local Government: Stewardship of The Public Trust And Limits Of Reinventing Government”, Public Administration Review; Vol. 56, No.4.

Mulang, H., & Putra, A. H. P. K. (2023). Exploring the Implementation of Ethical and Spiritual Values in High School Education: A Case Study in Makassar, Indonesia. Golden Ratio of Social Science and Education, 3(1), 01-13.

Nawawi, et.al. 2006. Kepemimpinan yang Efektif. Yogyakarta: UGM Press.

Neuman, W. Lawrence, 2015, Metodologi Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif. Edisi 7, Index. Jakarta

Novatiani dan Aprilia. 2014. Pengaruh penerapan Good Corporate Governance terhadap kualitas laporan keuangan. STAR- Study & Accounting Reserch Vol XI, No.3-2014

Nugraheni, Purwaniati dan Imam Subaweh. 2008. Pengaruh penerapan SAP terhadap kualitas laporan keuangan. Jurnal Ekonomi Bisnis No.1 Vol 13. April 2008.

Nur, I. S. M., Ibrahim, M. B. H., Sonjaya, Y., Pasalo, M. R., & Taotubun, N. (2022). Examining the Relationship between Good Corporate Governance and Company Size on Stock Prices in Manufacturing Companies Listed on the Indonesia Stock Exchange. Golden Ratio of Finance Management, 2(2), 98-107.

Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah Indonesia

Rezaee, Zabihollah. 2008. High Quality Financial Reporting (The Six-Legged Stool). Strategic Finance

Sari, K. R., Martini, R., Almira, N., Hartati, S., & Husin, F. (2022). Prediction of Bankruptcy Risk Using Financial Distress Analysis. Golden Ratio of Finance Management, 2(2), 77-86.

Sari, Tamrin. 2015. Pengaruh Penerapan Good Government Governance Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Informasi Laporan. Jurnal Akuntansi dan Keuangan Fakultas Ekonomi Dan Bisnis, UHO

Walizer, Michael H. and Paul L. Weinir. 1993. Metode dan Analisis Penelitian: Mencari Hubungan. Jilid 1. Terjemahan Arif Sadiman dan Said Hutagaol. Surabaya: Erlangga

Wriston K.D., D.J. Esposito and J.L. Fox, 1996, "How Objective Are Outside Auditors-Confidence In The Field Remains Strong", Journal of Accountancy: Paris.

Yusniar, Darwanis, Syukriy Abdullah, 2016. Pengaruh Penerapan Sistim Akuntansi Pemerintahan Dan Pengendalian Intern Terhadap Good governance Dan Dampaknya Pada Kualitas Laporan Keuangan. Jurnal Magister Akuntansi Pasca Sarjana Universitas Syiah Kuala