

Unveiling Digital Transparency: Internet-Based Financial Reporting Disclosure by Indonesian Local Governments

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ABSTRACT

Internet Financial Reporting Disclosure (IFRD) represents a critical instrument for enhancing transparency and public accountability in local government, as mandated by the Ministry of Home Affairs Regulation No. 188.52/1797/SJ of 2012 however, its implementation remains uneven across regions. This study examines the effect of Local Expenditure, Audit Opinion, Local Own Source Revenue, and Size of Local Government on IFRD in Indonesia. Employing a quantitative approach with panel data from 2020 to 2023, this study analyzes 126 observations selected through purposive sampling and applies panel data regression using EViews 12, following model selection and classical assumption tests to ensure robustness. The empirical results demonstrate that all independent variables have a positive and significant effect on IFRD, indicating that stronger fiscal capacity, higher expenditure allocation, favorable audit outcomes, and larger institutional scale are associated with greater financial disclosure. These findings are consistent with Signalling Theory, suggesting that well-performing local governments tend to disclose more information to reduce information asymmetry and signal accountability to the public. Furthermore, the results highlight that transparency is shaped by the combined influence of financial performance and institutional characteristics rather than a single determinant. These findings imply that strengthening financial management, improving audit quality, and enhancing institutional capacity are essential to optimize internet-based financial disclosure, reinforce public trust, and support the effective implementation of good governance in local governments.

INTRODUCTION

In an era of rapid digital transformation, public demand for government transparency and accountability has intensified considerably. Governments are increasingly expected not only to manage public finances responsibly but also to communicate their financial performance openly and accessibly to the public. Internet Financial Reporting Disclosure (IFRD) has emerged as a pivotal mechanism in this regard, enabling local governments to publish financial statements, budget realizations, and other fiscal documents through official websites (Sayyidatun et al., 2024). By making financial information publicly available online, IFRD reduces information asymmetry between the government and its constituents, strengthens public oversight, and fosters trust in governmental institutions. Moreover, IFRD supports the principles of good governance by promoting openness, participation, and accountability in public financial management (Garcia-Lacalle & Torres, 2021).

In Indonesia, the legal foundation for IFRD is well established. Presidential Instruction No. 3 of 2003 on National Policy and Strategy for E-Government Development mandates government institutions to maintain official websites as a medium for public information access. This is further reinforced by the Instruction of the Minister of Home Affairs No. 188.52/1797/SJ/2012, which specifically requires local governments to disclose budget-related information transparently to the public. With Indonesia's internet penetration rate reaching 79.5% in 2024, covering an estimated 221 million users (APJII, 2024), the infrastructure for widespread digital financial disclosure is clearly in place. The high level of public connectivity underscores the urgency for local governments to leverage digital platforms as a channel for financial accountability.



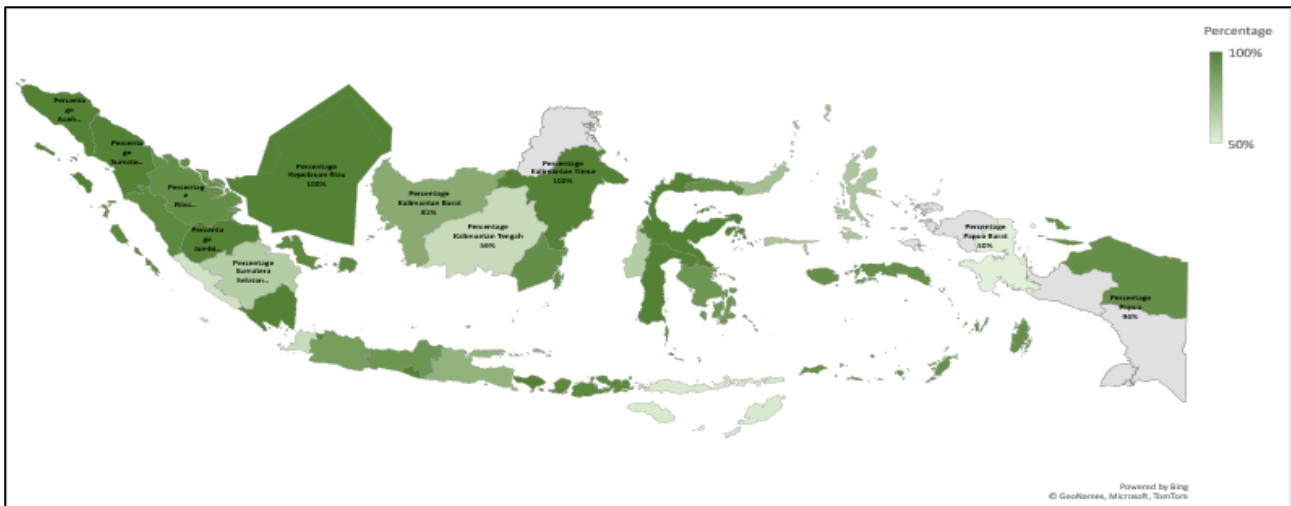


Figure 1. Indonesian Local Government Financial Reports on The Internet 2020-2023

Despite this enabling environment, IFRD implementation among Indonesian provincial governments remains inconsistent and, in many cases, inadequate. Data from 2020 to 2023 reveals that several provinces continue to fall short in disclosing financial reports on their official websites, as illustrated in Figure 1. Provinces such as West Papua (50%), East Nusa Tenggara (53.1%), and Bengkulu (56.2%) recorded particularly low disclosure rates, well below the expected standard of full transparency. These figures are corroborated by prior research: Rafael et al. (2024) found that website-based transparency in North Sulawesi remains suboptimal, while the average percentage of financial data available on government websites was merely 40.85%. Such conditions indicate that despite regulatory mandates and technological readiness, a significant proportion of Indonesian provincial governments have yet to fully embrace IFRD as a standard accountability practice.

This persistent gap between policy expectations and actual implementation gives rise to an important question: what factors shape the extent to which provincial governments in Indonesia engage in IFRD practices? A growing stream of research has attempted to address this issue by exploring various potential determinants, ranging from fiscal-related indicators to institutional characteristics of local governments. These factors are theoretically rooted in Signalling Theory, which suggests that governments possessing stronger fiscal capacity, higher levels of spending activity, favorable audit outcomes, and broader operational scales are more inclined to voluntarily disclose financial information as a signal of accountability and performance to the public (Livana, 2020).

However, empirical findings on these determinants remain inconsistent and inconclusive. Studies have reported conflicting results for each variable across different research contexts, time periods, and geographic scopes. Much of the existing literature is also limited in its coverage, focusing predominantly on provincial capitals or selected regions within Java, which restricts the broader applicability of their findings to the national context. No study to date has comprehensively examined all four variables simultaneously across all Indonesian provincial governments over a multi-year period.

Accordingly, this study seeks to address the aforementioned gaps by examining how several financial and governance-related determinants influence IFRD across all provincial governments in Indonesia during the 2020–2023 period. Through its nationwide coverage and multi-year observation window, this research provides a more representative and temporally robust analysis compared to earlier studies, which were generally limited in geographic scope or time frame. The results are anticipated to contribute in two important ways: first, by enriching the body of empirical evidence concerning the factors that shape IFRD practices within the context of developing economies; and second, by offering data-driven insights that may assist policymakers and regional government authorities in enhancing digital financial transparency and reinforcing public accountability throughout Indonesia.

LITERATURE REVIEW

Internet Financial Reporting Disclosure (IFRD)

IFRD serves as a crucial mechanism for government accountability regarding budget management, as reported online. It enhances accessibility to financial reports and budget documents for various stakeholders, including the public, investors, and regulatory bodies, thereby minimizing information asymmetry and strengthening public oversight (Prabowulun & Ardiyanto, 2024). Despite its importance, IFRD remains underutilized, limiting public awareness of government budgetary activities (Garcia-Lacalle & Torres, 2021).

Local Expenditure

Local expenditure encompasses all financial obligations incurred by local governments, recognized as a reduction in net worth within the relevant fiscal year (Liu & Chen, 2024). Higher local expenditure is associated with greater government commitment to public service delivery and financial openness (Suprianto & Salim, 2024).

Audit Opinion

An audit opinion is a formal declaration issued by an auditor regarding the fairness of financial statement presentation in accordance with applicable accounting standards (Matonti et al., 2024), (Rahayu & Khasanah, 2023). In Indonesia, the Audit Board (BPK) issues four types of opinions, unqualified, qualified, adverse, and disclaimer, based on its examination of government financial reports (Adinata et al., 2023).

Local Own Source Revenue

Local Own Source Revenue refers to funds obtained by local governments from taxes, levies, and other legally permitted local revenues as stipulated under Law Number 33 of 2004. A higher level of local own source reflects stronger fiscal capacity and reduced dependence on central government transfers (Suebah & Gunawan, 2022).

Size of Local Government

The size of a local government reflects the scale of its operations and is commonly measured by total assets (Wahyuni & Sulistyowati, 2024). Larger governments tend to attract greater public scrutiny, prompting broader financial disclosures as a form of accountability to constituents (Aswar et al., 2022).

A number of prior studies have explored various determinants believed to shape IFRD practices in the public sector (Nasir et al., 2023). For instance, Wahyuni & Sulistyowati (2024) reported that fiscal independence exerts a significant positive influence on the adoption of internet-based financial reporting among provincial governments in Indonesia, although empirical evidence across studies remains inconclusive. Spending capacity has likewise been linked to greater openness in financial disclosure, yet Nurhunah et al. (2023) demonstrated that its effect on IFR implementation is not consistently significant. In a similar vein, although a favorable audit assessment is generally presumed to reflect higher reporting quality, Narulitasari & Zafira (2023) found that it does not necessarily translate into stronger IFR practices. With respect to institutional scale, Suprianto & Salim (2024) identified a positive association with IFR disclosure, while Narulitasari & Zafira (2023) reported findings that contradict this pattern.

These inconsistent and inconclusive findings, combined with the notably limited volume of research specifically addressing IFRD, as evidenced by keyword searches conducted through Connected Papers and Publish or Perish in Figure 2 and Figure 3 below, highlight a clear research gap.



Figure 2. Connected Papers Results

Authors:		Years: 2020 - 2026	Search
Publication name:		ISSN:	Search Direct
Title words:			Clear All
Keywords:	internet financial reporting disclosure		Revert
Maximum results:	200	Include: <input checked="" type="checkbox"/> CITATIONS <input checked="" type="checkbox"/> Patents <input type="checkbox"/> Only review articles	New

Cites	Per year	Rank	Authors	Title	Year	Publication	Publisher	Type
<input checked="" type="checkbox"/> 3	0.60	1	CG Iszar...	The Effect of Regional Income, Leverage, Regional Prop...	2021	Jurnal Analisis Bisnis Ekono...	journal.unimma.ac.id	PDF
<input checked="" type="checkbox"/> 7	1.40	2	G Gunaw...	Impact of ownerships and control on internet financial r...	2021	Journal of Contemporary ...	journal.uui.ac.id	
<input checked="" type="checkbox"/> h 405	81.00	3	P Roszko...	Fintech in financial reporting and audit for fraud preven...	2021	Journal of Accounting &Or...	emerald.com	HTML
<input checked="" type="checkbox"/> 3	1.00	4	IGKA Ulu...	Integrated Reporting Using Extensible Business Reporti...	2023	Calitatea	search.proquest.com	
<input checked="" type="checkbox"/> h 197	32.83	5	C Busco, ...	A preliminary analysis of SASB reporting: Disclosure to...	2020	... Corporate Finance	Wiley Online Library	
<input checked="" type="checkbox"/> h 110	27.50	6	A Di Vaio...	Corporate social performance and non-financial reporti...	2022	Corporate Social ...	Wiley Online Library	
<input checked="" type="checkbox"/> h 127	42.33	7	A Susbiy...	Determinants of Islamic social reporting disclosure and ...	2023	Journal of Islamic Accounti...	emerald.com	HTML
<input checked="" type="checkbox"/> h 210	105.00	8	H Diwan...	From financial reporting to ESG reporting: a bibliometri...	2024	Environment, development...	Springer	
<input checked="" type="checkbox"/> h 115	28.75	9	RN Boat...	Corporate governance and voluntary disclosures in ann...	2022	International Journal of Ac...	emerald.com	HTML
<input checked="" type="checkbox"/> h 112	56.00	10	AMA Mu...	Guest editorial: the future of financial reporting and acc...	2024	Journal of financial reporti...	emerald.com	HTML

Figure 3. Publish or Perish Results

METHOD

The figure 4 illustrates the overall research methodology employed in this study, presenting a structured flow of the research process. It begins with the identification of the research approach and data sources, followed by data collection and processing using documentation techniques. The process then continues with the determination of population and sample through purposive sampling. Furthermore, the variables used in the study are defined and measured before proceeding to the data analysis stage using panel data regression. The analysis is conducted through several sequential steps, including model selection tests, classical assumption tests, and hypothesis testing, to ensure the validity and reliability of the results.

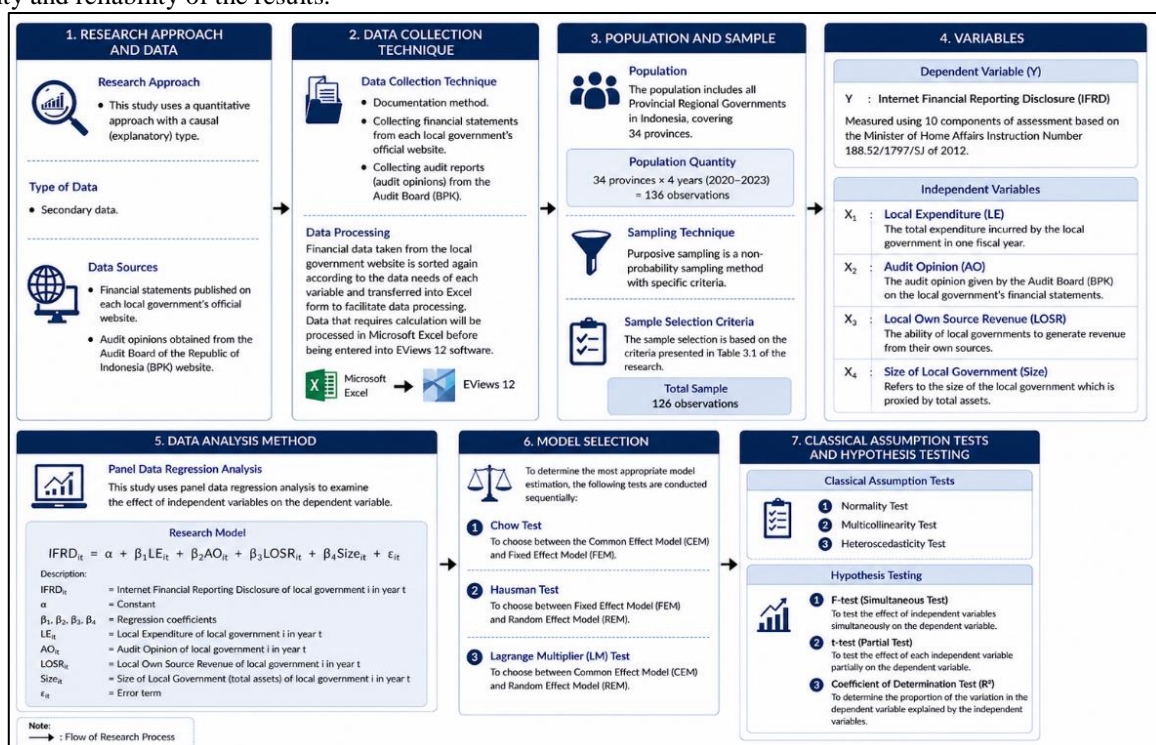


Figure 4. Research Methodology Flowchart

Operational Variable

Internet Financial Reporting Disclosure (IFRD) measures the level of financial transparency of local governments based on the availability of financial information disclosed on official websites using a specific assessment index. Internet Financial Reporting Disclosure is calculated using Equation (1):

$$\text{Internet Financial Reporting Disclosure} = \frac{\sum \text{Score}}{\text{Max (10)}} \tag{1}$$

Local Expenditure represents the total spending of local governments measured using the natural logarithm of realized expenditure to reduce scale differences, as shown in Equation (2):

$$\text{Local Expenditure} = \text{Ln Realization Local Expenditure} \tag{2}$$

Audit Opinion is measured using a dummy variable to indicate the quality of financial statements based on the audit results issued by the Audit Board (BPK). Audit Opinion using calculations such as:

- 1: If the Local Government receives an unqualified opinion
- 0: If the Local Government receives an opinion other than an unqualified opinion

Local Own Source Revenue reflects the ability of local governments to generate revenue from their own sources relative to total regional income, as shown in Equation (3):

$$\text{Local Own Source Revenue} = \frac{\text{Local Own Source Revenue}}{\text{Regional Income}} \tag{3}$$

Size of Local Government reflects the magnitude of government resources measured using the natural logarithm of total assets, as shown in Equation (4):

$$\text{Local Government Size} = \text{LN Total Asset} \tag{4}$$

RESULT

Descriptive statistics are used to provide an overview of the distribution and characteristics of the research variables, including mean, minimum, maximum, and standard deviation values.

Table 1. Descriptive Statistic

	OSR	LE	AO	SLG	IFRD
Mean	0.410238	29.38346	0.968254	30.27095	0.818254
Median	0.390000	29.31759	1.000000	30.20887	0.900000
Maximum	0.740000	31.08877	1.000000	31.48496	1.000000
Minimum	0.020000	28.09742	0.000000	28.52531	0.400000
Std. Dev	0.156663	0.685742	0.176023	0.721486	0.212189
Observation	126	126	126	126	126

Model selection has been conducted using the Chow and Hausman tests, which consistently indicate that the Fixed Effect Model (FEM) is the most appropriate model, as the probability values are below 0.05. Furthermore, classical assumption tests confirm that the model satisfies all required assumptions, as the data are normally distributed, free from multicollinearity, and do not exhibit heteroscedasticity.

The regression results using FEM, as presented in Table 2, show that all independent variables have positive coefficients and significant effects on IFRD. Specifically, Local Expenditure (0.0487), Audit Opinion (0.0036), Local Own Source Revenue (0.0186), and Size of Local Government (0.0423) have probability values below 0.05, indicating that all hypotheses are accepted.

In addition, the simultaneous test (F-test) shows a probability value of 0.000000, confirming that all independent variables jointly influence IFRD. The adjusted R-squared value of 0.639171 indicates that 63.9% of the variation in IFRD can be explained by the model, while the remaining 36.1% is influenced by other factors outside this study.

Table 2. Fixed Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-19.47017	5.028301	-3.872118	0.0002
OSR	0.611121	0.254786	2.398563	0.0186
LE	0.304849	0.152526	1.998664	0.0487
AO	0.230144	0.076978	2.989727	0.0036
SLG	0.358673	0.174110	2.060033	0.0423
Effects Specifications				
Cross-section fixed (dummy variables)				
R-squared	0.745976	Mean dependent var		0.818254
Adjusted R-squared	0.639171	S.D. dependent var		0.212189
S.E of regression	0.127460	Akaike info criterion		-1.037800
Sum squared resid	1.429651	Schwarz criterion		-0.182414
Log likelihood	103.3814	Hannan-Quin criter.		-0.690283
F-statistic	6.984435	Durbin-Watson stat		2.096612
Prob(F-statistic)	0.000000			

DISCUSSION

The findings of this study reveal that all of the independent variables examined exert a positive and statistically significant influence on Internet Financial Reporting Disclosure (IFRD). These results imply that stronger fiscal capacity, greater spending activity, higher audit quality, and larger institutional scale tend to go hand in hand with increased transparency in local government financial reporting through digital channels.

Theoretically, these findings are consistent with Signalling Theory, which posits that governments are inclined to disclose more information in order to signal favorable performance and minimize information asymmetry. Local governments with higher levels of fiscal independence and spending activity reflect stronger financial capability, which in turn encourages more transparent financial disclosure through official websites. In addition, unqualified audit opinions function as positive signals of accountability, while greater institutional scale reflects broader responsibility and heightened public scrutiny, ultimately leading to enhanced disclosure practices.

Regarding the effect of Local Expenditure, the significant and positive result indicates that higher levels of government spending are linked to stronger institutional capacity in managing and disseminating financial information. Local governments that allocate more resources toward public services and administrative functions tend to develop more advanced reporting systems, including internet-based disclosure platforms. This finding is in line with the view that expenditure-driven expansion of bureaucratic capacity supports improvements in financial reporting practices (Yuniar & Firmansyah, 2023).

With respect to Audit Opinion, the positive and significant association with IFRD corresponds to the expectation that a clean or unqualified audit assessment functions as an institutional indicator of credibility and sound financial governance. Local governments that obtain favorable evaluations from the Supreme Audit Board (BPK) tend to be more motivated to disclose their financial statements online, since such disclosures reinforce their reputation for accountability and help reduce the risk of public skepticism. This result supports the argument that external audit mechanisms play a pivotal role in fostering transparency within the public sector (Livana, 2020).

In the case of Local Own Source Revenue (LOSRR), the positive and significant outcome suggests that local governments with a more robust revenue base are better positioned to invest in digital infrastructure and administrative systems that facilitate online financial disclosure. A higher level of LOSRR may also indicate a greater degree of fiscal autonomy, which encourages local governments to demonstrate responsible financial management to both constituents and oversight institutions (Iacuzzi et al., 2025). This finding reinforces the notion that financial self-sufficiency serves as a fundamental driver of transparency.

Concerning Size of Local Government, larger governments are found to be associated with higher levels of IFRD, which can be attributed to their access to broader organizational resources, more developed information technology infrastructure, and intensified public and media scrutiny. Since larger governments are responsible for managing more complex public services and serving a wider constituency, they encounter stronger normative pressure to maintain visible accountability through digital financial reporting (Yang, 2026).

These findings are also consistent with prior empirical studies indicating that Local Expenditure positively influences financial disclosure Hanif et al. (2023), Audit Opinion enhances transparency Livana (2020), Local Own Source Revenue has a significant positive effect on IFRD Dezalinda & Afriyenti (2024), and the Size of Local Government contributes to broader financial disclosure Supriono et al. (2023).

Furthermore, the results highlight that financial transparency is influenced by the combined effect of multiple factors rather than a single determinant. This indicates that improvements in revenue generation, expenditure management, audit quality, and institutional capacity collectively play an important role in enhancing accountability in public sector reporting.



Limitations

Despite these contributions, this study is subject to several limitations that should be acknowledged. First, data accessibility and consistency across local government websites presented a notable challenge, as not all local governments maintain complete or regularly updated financial disclosures online. This variability may affect the comprehensiveness and comparability of the data collected. Second, this study relies exclusively on secondary data and adopts a quantitative approach, which may limit the depth of understanding regarding the actual motivations and processes underlying financial reporting practices. The quantitative design, while allowing for generalizability, does not capture contextual or behavioral factors that may influence IFRD at the local government level. Third, the study does not account for several potentially relevant variables, such as leverage, political competition, and information and communication technology (ICT) budget allocations, which may also significantly shape local governments' willingness and capacity to disclose financial information via the internet. These limitations suggest that the findings should be interpreted with caution and point to opportunities for further inquiry in future research.

CONCLUSION

This study investigates the effect of Local Expenditure, Audit Opinion, Local Own Source Revenue, and Size of Local Government on Internet Financial Reporting Disclosure (IFRD) in local government websites. The empirical findings confirm that all variables have a positive and significant effect on IFRD, indicating that financial capacity, expenditure allocation, audit quality, and institutional size play an important role in enhancing financial transparency.

These findings reinforce the perspective that transparency in public sector reporting is driven by the combined influence of financial performance and institutional characteristics. Local governments with stronger revenue bases, higher expenditure allocations, favorable audit opinions, and larger institutional size demonstrate a greater tendency to disclose financial information through internet-based platforms. This suggests that both fiscal capability and institutional accountability mechanisms are essential prerequisites for advancing digital financial transparency in the public sector.

In practice, the implementation of internet-based financial reporting serves as a strategic tool to strengthen accountability, improve public trust, and support better governance through more accessible financial information. Local governments are therefore encouraged to improve the quality, completeness, and accessibility of financial information on their official websites, including providing clear indicators of audited financial reports to enhance credibility and public confidence. Future research is recommended to adopt mixed-method approaches by integrating quantitative analysis with qualitative methods, such as interviews, to provide a more comprehensive understanding of financial transparency. Additionally, incorporating variables such as leverage, political competition, and information and communication technology budgets may further enrich the findings and contribute to a more holistic understanding of IFRD determinants in the public sector context.

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