

DAFTAR PUSTAKA

- Andriana, N. (2020). Pengaruh Dana Perimbangan dan Belanja Modal Terhadap Kemandirian Daerah. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 1(2), 105-113.
- Armawaddin, M., Rumbia, W. A., & Afiat, M. N. (2017). Analisis Flypaper Effect Belanja Daerah Kabupaten/Kota di Sulawesi. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 18(1), 77-91. <https://doi.org/10.21002/jepi.2018.05>
- Asriati, D., dan Wahidahwati, W. (2017). Flypaper Effect pada DAU DAK dan PAD terhadap Belanja Daerah Provinsi Jawa Timur. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 6(10).
- Badrudin, R., & Rimawan, M. (2022). The flypaper effect as political budget to achieve economic growth in Eastern Indonesia. *International Journal of Trade and Global Markets*, 15(3), 313-331. <https://doi.org/10.1504/IJTGM.2022.124095>
- Bastida, F., Estrada, L., & Guillamón, M. D. (2022). Flypaper effect and partisanship theories best explain municipal financial performance in Latin America. *Policy Studies*, 43(6), 1298-1321.
- BPS. (2024). *Laporan Tahunan 2023 dan 2024*. 13.
- BPS. Provinsi Gorontalo Dalam Angka Tahun 2017 - 2024.
- BPS. Provinsi Sulawesi Barat Dalam Angka Tahun 2017 - 2024.
- BPS. Provinsi Sulawesi Selatan Dalam Angka Tahun 2017 - 2024.
- BPS. Provinsi Sulawesi Tengah Dalam Angka Tahun 2017 - 2024.
- BPS. Provinsi Sulawesi Tenggara Dalam Angka Tahun 2017 - 2024.
- BPS. Provinsi Sulawesi Utara Dalam Angka Tahun 2017 - 2024.
- Boadway, R. & A. S. (2009). *Fiscal Federalism: Principles and practice of multiorder governance*. Cambridge University Press.
- Bradford, D. F., & Oates, W. E. (1971). The Analysis of Revenue Sharing in a New Approach to Collective Fiscal Decisions. *The Quarterly Journal of Economics*, 85(3), 416. <https://doi.org/10.2307/1885931>

- Buchanan, J. M., & Tullock, G. (1965). *The calculus of consent: Logical foundations of constitutional democracy* (Vol. 100). University of Michigan press.
- Deller, S., Maher, C., & Lledo, V. (2007). Wisconsin local government, state shared revenues and the illusive flypaper effect. *Journal of Public Budgeting, Accounting & Financial Management*, 19(2), 200-220.
- Dick-Sagoe, C., Tingum, E. N., Asare-Nuamah, P., Yuni, D. N., & Baidoo, N. (2025). Central transfers and incentives to collect local revenue among the Central Region of Ghana's local government officials: analysing the flypaper effect. *Humanities and Social Sciences Communications*, 12(1), 1-12.
- Direktorat Jenderal Perimbangan Keuangan. (2021). Desentralisasi Fiskal Dua Dekade Implementasi. *Badan Kebijakan Fiskal Kementerian Keuangan Republik Indonesia*, 1–289.
- Direktorat Jenderal Perimbangan Keuangan. (2024). *Data Alokasi dan Realisasi Transfer ke Daerah dan Dana Desa (TKDD) Seluruh Provinsi di Indonesia Tahun 2017-2024*. Kementerian Keuangan Republik Indonesia. <https://www.djpk.kemenkeu.go.id/portal/data/tkdd>
- Direktorat Jenderal Perimbangan Keuangan. (2024). *Laporan Realisasi Anggaran Pendapatan dan Belanja Daerah (APBD) Seluruh Provinsi di Indonesia Tahun 2017-2024*. Kementerian Keuangan Republik Indonesia. <https://www.djpk.kemenkeu.go.id/portal/data/apbd>
- Dollery, B. E., & Worthington, A. C. (1996). The Empirical Analysis of Fiscal Illusion. *Journal of Economic Surveys*, 10(3), 261-297.
- Driscoll, J. C., & Kraay, A. C. (1998). Consistent covariance matrix estimation with spatially dependent panel data. *Review of economics and statistics*, 80(4), 549-560.
- Ebel, R. D., & Yilmaz, S. (2002). Concept of Fiscal Decentralization and Worldwide Overview. *World Bank Institute*, 1–64. <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/716861468781761314/concept-of-fiscal-decentralization-and-worldwide-overview>
- Fitrianti, R., Zaenal, M., Fattah, S., & Hidayah, N. (2025). Flypaper Effect: Analysis of Financial Transfers From the Central Government To Provincial Regions in Indonesia. *Public and Municipal Finance*, 14(1), 54–64. [https://doi.org/10.21511/pmf.14\(1\).2025.05](https://doi.org/10.21511/pmf.14(1).2025.05)
- Gujarati, D. N., dan Porter, D. C. (2009). Basic Econometrics. *The McGraw-Hill Series Economics*. New York.

- Guziejewska, B., Majdzińska, A., & Żółtaszek, A. (2021). The Flypaper Effect and Desirable Legislative Changes to Local Government Financing Systems. *Lex Localis: Journal of Local Self-Government*, 19(3).
- Hines Jr, J. R., & Thaler, R. H. (1995). Anomalies: The Flypaper Effect. *Journal of Economic Perspectives*, 9(4), 217-226.
- Inman, R. P. (2008). Flypaper effect. In *The new Palgrave dictionary of economics* (pp. 1-6). Palgrave Macmillan, London.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*.
- Kjaergaard, M. (2015). The flypaper effect: do political institutions affect Danish local governments' response to intergovernmental grants?. *Local Government Studies*, 41(4), 534-552.
- Mangkoesebroto, G. (2001). *Ekonomi Publik, Edisi-III*. Yogyakarta: BPFE-Yogyakarta.
- Musgrave. (1989). *Public Finance In Theory And Practice*. McGraw Hill. Singapura.
- Ningsih, I., Malikhah, A., & Anwar, S. A. (2021). Analisis Flypaper Effect Dari Dana Alokasi Umum (DAU), Pendapatan Asli Daerah (PAD), dan Satuan Kerja Perangkat Daerah (SKPD) Terhadap Belanja Daerah Kabupaten/Kota di Provinsi Jawa Timur Tahun 2015-2019. *e_Jurnal Ilmiah Riset Akuntansi*, 10(01).
- Oates, W. E. (1999). An essay on fiscal federalism. *Fiscal Federalism and European Economic Integration*, 37(3), 13-47. <https://doi.org/10.4324/9780203987254>
- Paul N. Courant, Edward M. Gramlich, D. L., & Rubinfeld. (1978). The Stimulative Effects of Intergovernmental Grants: Or Why Money Sticks where it Hits. *Financing Federal Systems*, January 1978, 127-143. <https://doi.org/10.4337/9781035303557.00011>
- Rambe, R. A. (2023). Fenomena Flypaper Effect Pada Provinsi yang Mengalami Pemekaran Di Indonesia. *Jurnal Media Ekonomi*, 31(1), 115-128.
- Rizqullah, A., dan Meldona, M. (2023). Analisis Flypaper Effect dan Pengaruhnya Terhadap Pertumbuhan Ekonomi Melalui Mediasi Belanja Daerah. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(3), 832-842. <https://doi.org/10.47065/ekuitas.v4i3.2692>
- Rusydi, B. U., Febriani, F., dan Hasbiullah, H. (2024). Fenomena Flypaper Effect pada Keuangan Daerah di Kabupaten Luwu Utara. *Bulletin of Economic Studies (BEST)*, 3(3), 160-173. <https://doi.org/10.24252/best.v3i3.45716>

- Sania, N., Yamin, N. Y., Paranoan, S., & Tanra, A. A. M. (2024). Dampak Dana Transfer Dan Flypaper Effect Pendapatan Asli Daerah Pada Belanja Modal Di Kabupaten/Kota Se-Sulawesi Tengah. *Jurnal Aplikasi Akuntansi*, 9(1), 247–261. <https://doi.org/10.29303/jaa.v9i1.487>
- Soeharjoto, Tribudhi, D. A., Hariyanti, D., Rustam, R., & Syofyan, S. (2020). Flypaper Effect on Regional Spending in Central Java Province. *Business and Accounting Research (IJEBA) Peer Reviewed-International Journal*, 4(4), 1053–1059. <https://jurnal.stie-aas.ac.id/index.php/IJEBA>
- Suripto, S., Istanti, I., Setyawan, R. R., & Aulia, F. H. (2024). Flypaper effect phenomenon on regional spending: Evidence from Lampung province. *Optimum: Jurnal Ekonomi Dan Pembangunan*, 14(1), 134–140. <https://doi.org/10.12928/optimum.v14i1.9482>
- Syahrina, D., & . E. (2020). Flypaper Effect Analysis on Local Government Budgets in Indonesia. *European Journal of Business and Management Research*, 5(4), 1–7. <https://doi.org/10.24018/ejbmr.2020.5.4.427>
- Tanjung, A. H., Salam, S., Rusdi, J. F., Ermawati, Y., Novianty, I., Hendaris, R. B., & Apriliawati, Y. (2021). Flypaper effect assessment methods in the expansion of regional autonomy. *MethodsX*, 8, 101387. <https://doi.org/10.1016/j.mex.2021.101387>
- Vurry, A. N., Suwendra, I. W., & Yudiaatmaja, F. (2018). Analisis Kemampuan Keuangan Daerah Dan Trend Pada Pemerintah Kabupaten Buleleng. *Bisma: Jurnal Manajemen*, 4(2), 128–135.
- Wati, L. N., Ispriyahadi, H., & Zakaria, D. H. (2022). The flypaper effect phenomenon of intergovernmental transfers during the COVID-19: Evidence from Indonesia. *Zbornik Radova Ekonomskog Fakulteta u Rijeci / Proceedings of Rijeka Faculty of Economics*, 40(2), 353–373. <https://doi.org/10.18045/zbefri.2022.2.353>
- Wooldridge, J.M. (2016). Introductory Econometrics: A Modern Approach 6 Edition. In *South-Western Cengage Learning*.