Daftar Pustaka

Garcia, Ana Carcaba. 2010. "*Determinant of online reporting of accounting information by Spanish local government authorities", Local Government Studies*, Vol. 36, No. 5, 679–695, October 2010

Ghozali, Imam (2011), Aplikasi analisis *multivariate* dengan program IBM SPSS 19, Edisi 5, Semarang: Badan Penerbit Undip

Hendriksen, E and Breda, Michael F. 2001. *Accounting Theory*, 5th *edition*, USA, Irwin/McGraw-Hill

Jorge, Susana. *Local Government financial transparency in Portugal and Italy: a comparative exploratory study on its determinants. Bridging Public Sector and Non-Profit Sector Accounting,* Juni 2011

Kawedar, Warsito, Abdul Rohman, Sri Handayani. 2008. Akuntansi Sektor Publik. Semarang: Badan Penerbit Undip

Lai, Syou-Ching. 2010. *An Empirical Study of the Impact of Internet Financial Reporting on Stock Prices. The International Journal of Digital Accounting Research*, Vol 10, 1577-8517, 2010

Laswad, F., Fisher, R & Oyelere, P. 2005. *Determinants of voluntary Internet Financial Reporting by local government authorities. Journal of Accounting and Public Policy*.

Mardiasmo. 2002. *Akuntansi Sektor Publik*, Yogyakarta : Andi

Sekaran, Uma. 2006. *Research Methods For Business*, Edisi 4, Buku 1, Jakarta: Salemba Empat

Tennyson, Mack. 2007. "*The accessibility of Financial Reporting of US Municipalities on the Internet", J. of Budgeting, Accounting, and Financial Management*, 19 (1), 56-92, 2007