

CHARACTERISTICS OF LOCAL GOVERNMENTS ON COMPLIANCE WITH DISCLOSURE OF ANNUAL FINANCIAL STATEMENTS

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ABSTRACT

Based on Government Regulation no. 71 of 2010 concerning SAP, the general purpose of financial statements is to present information about the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. The purpose of this study is to determine the characteristics of local governments on compliance with financial statement disclosures, using descriptive analysis as a research method, and involving a qualitative approach strategy, the results of this study explain that, Public accountability is a principle that ensures that every government administration activity can be accounted for. openly and fairly by the actors to the parties affected by the implementation of the policy, including the community itself, especially the realization of transparency and accountability of state/regional finances in the form of government financial reports. There are several research variables that have a significant influence on the quality of financial reports, such as the characteristics of local governments, the level of dependence, regional expenditures, and audit opinions on the quality of financial reporting. Thus, in terms of financial governance of a region, opinion is a means for the community to assess whether the financial management in their area has been managed properly or not. The BPK audit opinion can give public confidence in the local government if the opinion is good, but if the opinion on the financial statements received by the region is bad, the public will also doubt financial management in the region.

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1. INTRODUCTION

Public accountability is a principle that ensures that every government administration activity can be accounted for in an open and fair manner by actors to parties affected by the implementation of policies, including the community itself, especially the realization of transparency and accountability of state/regional finances in the form of financial reports. government (PP no. 8 of 2006) which comprehensively describes operational activities, financial position, cash flows and explanations of the items contained in the financial statements have been officially regulated by the Indonesian government.

The Indonesian government's policy on regional autonomy began with the issuance of Law no. 22 of 1999 and has been amended by Law no. 32 of 2004 concerning Regional Government. Regional autonomy gives authority to regions to manage and regulate their respective regions in accordance with regional capabilities. According to Andani et al., (2019) one form of evaluation that has been routinely carried out by the government, in this case the Ministry of Home Affairs, is the evaluation of the performance of local government administrators. According to government regulations, precisely in Article 1 concerning EKKPD, based on LPPD as the main source of information focused on performance achievements and implementing policies using key indicators, that government LPPDs in district/city areas need to be monitored and audited to prevent fraud.

Meanwhile, Maharani & Arofah (2021) research explains that, in Indonesia, the task of supervision and inspection of government policies and regional/municipal financial reports is carried out

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by the Financial Supervisory Agency (BPK), where the results of this supervision can be in the form of financial audits, performance improvement and audits. with a specific purpose. Furthermore, the results of the BPK examination are contained in the form of attachments, auditor's opinion, the number of audit findings and conclusions in the form of recommendations to local governments. Local government financial reports must be submitted to the BPK, 3 months after the end of the fiscal year (Permendagri No. 13 of 2006), after first being done by the regional inspectorate. The timeliness is highly dependent on the audit function because the financial statements cannot be issued before the audit is completed. The delay in submitting the LKPD to the BPK directly does not affect the opinion assessment, but it can result in audits and information in the LKPD losing its capacity in decision making (Marfiana, 2013; Achmad, et al., 2022).

The financial statements of public sector entities are an important part in the context of realizing public sector transparency and accountability, through the implementation of good governance. Disclosure in financial reports by local governments must be carried out as a form of accountability for resource management and local government accountability. In the journal Nugroho & MUID (2014) disclosure is one part or component that must be presented in financial reporting, but in fact, the practice of disclosure in local government financial statements in Indonesia is still relatively low. Some research results show that the average disclosure in local government financial statements is only 30.85%, where this figure is considered very low and some local governments have not made full disclosures in their financial statements.

One of the purposes of preparing financial statements is for accountability or accountability and is one of the characteristics of good governance. This is obtained from the idea that the management of public administration is the main issue of achieving a clean government, as stated in Law no. 17 of 2003 Article 3 where a Governor/Regent/Mayor must submit a draft regional regulation on accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) to the Regional People's Representative Council (DPRD) in the form of a financial report that has been audited by the Supreme Audit Agency (BPK), no later than - no later than 6 (six) months after the end of the fiscal year.

The results of the research by Pratiwi & Aryani (2016) state that, in particular, the purpose of financial reporting is to present information that is useful for decision making and to show the accountability of reporting entities for the resources entrusted to them, and to meet these objectives, financial statements must provide complete information about the information provided. required by users both on the cover page and in the notes to the financial statements. There are two kinds of disclosures in the financial statements, namely mandatory disclosures and voluntary disclosures. According to Priharjanto & Wardani (2016), mandatory disclosure is a disclosure that must be made by an entity due to regulations, while voluntary disclosure is an additional disclosure that is not mandatory and is carried out by the entity because of the desire to provide complete information to users of financial statements. Furthermore, quality financial reports must meet three main criteria, namely timeliness, reliability and comparability which can also be used as a measure of transparency, but in reality this process does not guarantee relevance (Yulianingtyas, 2010; Achmad, 2022).

In Law no. 17 of 2003 concerning State Finance and Law no. 32 of 2004 concerning Regional Governments, it is stated that the financial accountability reports of the central government and local governments must be presented according to government accounting standards. Thus, on June 13, 2005, the government enacted Government Regulation no. 24 of 2005 concerning Government Accounting Standards based on cash towards accruals. The basic financial statements that must be presented by the Regional Government based on Government Regulation no. 24 of 2005 is the Budget Realization Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements.

Regional finances can be interpreted as all rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be used as regional assets as long as they are not owned or controlled by a higher state or region and other parties in accordance with provisions or regulations. applicable laws and regulations (Rosadi & Okfitasari, 2019). Regional finance has a scope consisting of regional finance that is managed directly and regional assets that are separated. Regional finances that are directly managed are the Regional Revenue and Expenditure Budget (APBD) and regional inventory items. On the other hand, the separated regional finance includes Regional Owned Enterprises (BUMD). In the implementation of regional finance, it is necessary to record and report which is part of regional financial accounting. Regional financial accounting is one of the fields in public sector

accounting that has received great attention from various parties since the reform. This is due to a new policy from the government of the Republic of Indonesia that reforms various things, including regional financial management (Sasmita, 2021).

The Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government states that the efficiency and effectiveness of regional government administration needs to be improved by paying more attention to aspects of the relationship between government structures and between regional governments, regional potential and diversity, opportunities and challenges of global competition by granting authority to the regions as wide as possible, accompanied by the granting of rights and obligations to implement regional autonomy in the unitary system of state government administration. Therefore, local governments must be able to organize their government in order to create good local governance, a systematic evaluation, monitoring, and performance measurement system to measure the progress achieved by local governments within a certain period of time also needs to be implemented. So based on the description and elaboration of the background above, the researcher is interested in conducting research as a continuation of the research road map on the disclosure of local government financial statements, therefore this study is entitled Characteristics of Local Governments on Compliance with Annual Financial Report Disclosures.

2. METHOD

Researchers used descriptive analysis as a research method, using a qualitative approach. As for qualitative research, according to Lexy, J Moeong (2004) a research that is rooted in a natural setting and relies on inductive data analysis and directs its research objectives to an effort to find theory from the base and has a set of criteria to check the validity of the data. Meanwhile, according to (Sefcik & Bradway) in Yuliani (2018) explains that, qualitative descriptive analysis is a method that is focused on answering research questions related to the questions of who, what, where and how an event or experience occurred until finally studied in depth to determine whether an event or experience occurred. find patterns that appear in these events. The qualitative use was chosen by the researcher because it is considered very relevant in the study of public administration, especially research that tries to evaluate and understand the condition of a particular society.

3. RESULTS AND DISCUSSION

The characteristics of local government are special characteristics found in a regional government, marking and distinguishing it from other regions. The components in the financial statements can be used to describe the characteristics of a region, it is a report that provides a complete picture of an entity (local government) at a point in time. Disclosure in financial statements is basically a form of delivering information from an entity to users of financial statements. Thus, it can be said that the more disclosures made by the entity, the more it shows that the entity is of higher quality.

Government Regulation No. 71 of 2010 states that financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity. Components of financial statements that must be presented by local governments according to Government Regulation no. 71 of 2010 Appendix II is a report on budget realization, balance sheet, cash flow report, and notes to financial statements. Government accounting standards in Indonesia adhere to the principle of full disclosure, so that all information deemed quite important and influencing the judgments and decisions of report users must be disclosed. Disclosure can be made on the face sheet of the financial statements or in the notes to the financial statements. Government Regulation No. 71 of 2010 states that the notes to the financial statements include an explanation or a detailed list or analysis of the value of an item presented in the budget realization report, balance sheet, and cash flow statement.

After the local government financial reports have been compiled and are ready to be published to the public, an audit is needed to assess the fairness of the regional government financial statements carried out by the Supreme Audit Agency (BPK) who is appointed directly by the President. An audit of a public entity is different from an audit of a private entity because in a public entity, in this case a non-profit local government, the audit conducted is related to the management of state-owned assets. The results of the financial audit conducted by the Supreme Audit Agency (BPK) can be in the form of audit findings, audit opinions and audit conclusions. More and more audit findings indicate that the financial management of the local government is not good, thus affecting its performance and credibility.

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An audit finding is a violation of the applicable provisions both regarding internal control and compliance with laws and regulations found by the auditor at the time of the examination. In other words, an audit finding is a condition that is not in accordance with the applicable criteria. At the end of each audit, the auditor will provide recommendations for improvements to the audit findings, wherein the findings and recommendations will be communicated to the object of the audit so that improvements and corrections are made. The number of audit findings is positively and significantly related to the level of disclosure of district/city government financial statements. However, the audit findings are positively but not significantly related to the level of financial statement disclosure, because the large number of audit findings makes the BPK request additional disclosures and corrections to the LKPD so as to increase the disclosure of financial statements.

The findings in the audit report may contain violations of the applicable laws and regulations. Violation or non-compliance is likely to affect the preparation of financial statements. The existence of asymmetry of information regarding regional finances can cause local governments to be tarnished in the eyes of the public and are considered to have violated laws and regulations related to state and regional finance for their own interests. BPK's findings on significant local governments mean that these local governments have strong deviant behavior, especially in governance. A performance from local government agencies (Siregar, 2015).

Organizations or local governments that have a longer administrative life will be more compliant in providing financial statement information. In addition, a long administrative age tends to provide more complete information. It is assumed that the older the government, the experience and expertise in financial statement disclosure will increase, so that more accounting information is disclosed in local government financial statements. Meanwhile, the population can also be used as a measuring tool that shows the complexity of an area. The large number of residents will have a negative effect on the level of disclosure of the LKPD, it is caused by the many problems faced so that it requires wider disclosure and takes a long time.

The compliance report provided by the auditor is part of the Examination Result Report (LHP) where the report describes the compliance with the budget implementation with applicable regulations. If there are findings in the compliance report, it means that there are deviations in the implementation of the budget that can affect the accountability of financial statements. On the other hand, the findings disclosed by BPK will also have consequences for correction and increased disclosure, so that the more findings there are, the wider the disclosure of existing financial statements.

The audit findings can be seen in terms of the occurrence of cases and their nominal value as well as in the findings of non-compliance with the applicable laws and regulations. These findings can result in regional losses, potential regional losses, lack of revenue, administrative weaknesses, ineffectiveness, inefficiency, and ineffectiveness. Apart from the audit findings of administrative weakness, the remainder can be calculated in nominal rupiah. The level of audit deviation is the nominal value of the findings compared to the total expenditure realization. Basically, local governments are regional financial managers who carry out all policies from the center and the regions. The community demands that local governments submit transparent financial reports in order to create public trust in their regions. For this reason, auditing each local government every year is expected to have a significant influence, especially in financial transparency and work reporting in order to maintain the good name of the local government in the eyes of the community.

The Influence of Local Government Characteristics and Time of Financial Report Submission on BPK's Audit Opinion

Public demand for good governance is increasing, encouraging the central government and local governments to implement public accountability. Therefore, local governments are required to pay attention to the information presented in financial reports for planning, controlling, and decision-making purposes. Information in financial statements will be useful if the information can be understood so that it can be a reference in making decisions by users of financial statements. Therefore, local government financial reporting must follow Government Accounting Standards (SAP) according to Government Regulation no. 24 of 2005.

The information contained in the financial statements produced by the local government must comply with the information value criteria required by the laws and regulations. Information will be useful if the information is related to the decisions that are the target of the information, can be

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understood and used by users, and the information can be trusted, this criterion is generally called the qualitative characteristics or quality of accounting information. Local governments are considered capable of realizing transparency and accountability in regional financial management if the information contained in the Regional Government Financial Reports (LKPD) meets the criteria for qualitative characteristics according to Government Regulation no. 71 of 2010.

Agency theory discusses the problem of principals and agents in the separation between ownership and control of the company, decision making and control functions in the company. In relation to the public sector, the principal is the community, namely as the owner of resources who have interests and need information. The public in this context is the general public represented by the DPR/DPRD. The public, as the owner of the funds, acts as the principal who then has the right and authority to hold the agent (government) accountable. Based on this principle, the law then requires the government to account for the management of the APBN/APBD to the DPR/DPRD as public representation.

The definition of financial audit according to Law no. 15 of 2004 is an examination of the financial statements of the central government and local governments. The purpose of the financial audit is to provide reasonable assurance whether the financial statements have been presented fairly, in all material respects in accordance with generally accepted accounting principles in Indonesia or on a comprehensive basis of accounting other than generally accepted accounting principles in Indonesia. The financial audit produces an opinion on the fairness of the information presented in the government's financial statements (Sumarjo, 2010).

The financial report is a structured report regarding the financial position and transactions carried out by the reporting entity (PP No. 71 of 2010). Every government organization entity is required to make financial reports as a form of accountability for the use of state/regional finance for a period (PP No. 8 of 2006) as a condition for supporting accountability for public resource management activities.

The preparation and presentation of LKPD must be based on Government Accounting Standards (Permendagri No. 13 of 2006; PP No. 71 of 2010) and must meet qualitative characteristics as normative measures that need to be realized in government accounting information including relevant, reliable, comparable and understandable (PP No. 71 of 2010). For this relevance to be achieved, the information produced must have the benefit of feedback, predictive, complete and timely. These qualitative characteristics become a normative measure that needs to be realized in every local government information that the evaluation of the quality of financial reports must meet three main criteria, namely timeliness, reliability and comparability. Timely presentation of financial statements is a strategic aspect to gain a competitive advantage in supporting success, public trust, quality of performance and credibility of high quality accounting information for what it reports, especially when the financial condition and performance of public sector entities are under supervision to achieve efficiency, effectiveness and economic objectives.

BPK as an official institution directly appointed by the president in terms of auditing regional financial statements will provide a series of actions and opinions on information related to the evaluation of regional financial reporting policies themselves. Thus the results of the BPK audit show the level of integrity of the information generated from the audited financial statements and a means for the public to assess whether the financial management in their area has been managed properly or not. The BPK audit opinion can give public confidence in the local government if the opinion is good, but if the opinion on the financial statements received by the region is bad, the public will also doubt financial management in the region.

In 2013 based on data from the BPK, 134 Regional Government Financial Reports (LKPD) obtained an unqualified opinion, 269 LKPDs received a qualified opinion with an exception, as many as 8 LKPDs received an unfair opinion and 17 LKPDs received a disclaimer opinion. This condition is certainly interesting to conduct research related to the factors that influence the audit opinion given by BPK to LKPD, considering that only 31% of LKPD obtained an unqualified opinion. The orderly management of state finances must be audited by an independent party. This is carried out so that state management runs effectively, economically, transparently and responsibly. The financial management as outlined in the financial statements is audited by external and independent parties. On the other hand, the presence of the Supreme Audit Agency (BPK) in the midst of the community has certainly been legally assigned by the law and the president where this institution will compile a report on the results of the examination of

financial statements based on four kinds of opinions, namely Unqualified Opinion (WTP), Fair Opinion with Exception (WDP), Unfair Opinion (TW), and Disclaimer of Opinion (TMP).

The development of BPK's audit opinion on government financial statements is getting better from year to year, as in the government's financial report for the 2013 fiscal year which obtained a WTP opinion of approximately 50%. The 2013 Central Government Financial Report (LKPP) has not yet received a WTP opinion. The Financial Report of the Ministry of Institutions (LKLL) which received an WTP opinion of 74%. Local Government Financial Reports (LKPD) which received WTP opinions of 34%, and Financial Reports of Other Agencies of 60% which received WTP opinions (BPK, 2014). Based on these data, it can be seen that the percentage of WTP opinions on LKPD has the lowest percentage compared to other government financial reports and the realization of targets in the RPJMN is also still small. The factors that influence the provision of BPK audit opinions must be considered by each region, especially to its own regional head, because his presence as a leader of executive power who is trusted by stakeholders is expected to carry out all the tasks he has carried out wisely and on target (Taufik & Bandi, 2015).

Stakeholders from the local government need quality information from the LKPD which is accounted for by the regional head. Therefore, an audit on the LKPD is expected to reflect the quality of the financial statements. BPK always encourages local governments to improve the management and accountability of state finances by monitoring the follow-up to audit findings. The quality of financial management and accountability will increase if the follow-up on audit findings is effective. The increase in opinion from WDP to WTP according to BPK was due to the local government making improvements to weaknesses in the previous year's LKPD. The IHPs Semester I of 2014 stated that the increase in BPK's audit opinion on LKPD was partly due to: (1) improvement in the expenditure management system; (2) increasing inventory of fixed assets; (3) improvement of accounts receivable, inventory, investment, and payable systems. In addition, BPK also stated that regional governments still have problems, namely the transfer of authority to collect PBB from the center to the regions. The problems that arise if not resolved immediately will cause the loss of potential regional income. The transfer of authority aims to increase local revenue (PAD).

According to Permendagri No. 13 of 2006 local governments through regional heads (governors/regents/mayors) are required to submit regional financial reports to the auditing agency within three months after the end of the fiscal year. After the submission of financial reports by the regional government to the BPK, then the BPK conducts an audit of the LKPD prepared by the regional government. The BPK has 2 months to audit the LKPD made by the local government, but if there is an error, the BPK will provide an opportunity for improvement to the local government before the BPK gives an opinion on the LKPD. This is what local governments can take advantage of if they submit financial reports in a timely manner so they get time to improve their financial reports. The time for submitting financial reports is very useful to get maximum results in finding out errors or deficiencies in LKPD made by local governments (Widiarti & Bawono, 2018).

A financial report can provide benefits to its users, the financial report must have quality information value and be useful in decision making. The information presented in the financial statements can be understood by users and is stated in forms and terms that are adjusted to the limits of understanding of the users. Users are assumed to have sufficient knowledge of the activities and operating environment of the reporting entity, as well as the willingness of users to learn the information in question. What is meant by understanding is when the quality of financial statement information allows users to understand what they want and consists of several aspects such as relevant, reliable, comparable, free from misleading understanding, and the financial statements can be compared with previous periods.

4. CONCLUSION

Good public sector services need to be supported by good assets, so adequate resources and facilities are needed to provide services. The size of an area is marked by the size of the local government's assets so that the larger the size of the local government, it is expected that the higher the quality of its financial reports. The information contained in the financial statements produced by the local government must comply with the information value criteria required by the laws and regulations. Information will be useful if the information is related to the decisions that are the target of the

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information, can be understood and used by users, and the information can be trusted. There are several research variables that have a significant influence on the quality of financial reports, such as the characteristics of local governments, the level of dependence, regional expenditures, and audit opinions on the quality of financial reporting. Thus, in terms of financial governance of a region, opinion is a means for the community to assess whether the financial management in their area has been managed properly or not. The BPK audit opinion can give public confidence in the local government if the opinion is good, but if the opinion on the financial statements received by the region is bad, the public will also doubt financial management in the region.

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