THE INFLUENCE OF REVENUE SHARING FUND AND DISTRICT OWN SOURCE REVENUE ON CAPITAL EXPENDITURE

(Survei Pada Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Barat 2011-2015)

Pembimbing :
Helena Risqia, SE., MM

Oleh :
Rika Indriyanti

UNIVERSITAS KOMPUTER INDONESIA

ABSTRACT

The Revenue Sharing Fund and the Region Own Source Revenue for the year of 2011-2015 Regency and City of West Java Province is descreasing on the Revenue Sharing Fund meanwhile the Region Own Source Revenue is increasing. The Region Own Source revenue is increasing meanwhile the capital expenditure is descreasing. The main objective of the research is to find out the influence of revenue sharing fund on capital expenditure and to know how big region own source revenue on capital expenditure over 6 Region/City that was learned.

The descriptive method and verificative method was employed in this research. The techniques used to analyze the data were double linier regression. The population of the reaserch were receipt realization and government expenditure for 5 year over 6 Regency/town of West Java Province 2011-2015. Saturated sample was employed in this research because it tooks all the member of the population that is 30 receipt realization reports and expenditure from 6 Regency/City of West Java Province in 2011-2015.

Hipotesis result of the research show that the Revenue Sharing Fund have signifficant effect on capital expenditure. Region Own Source have signifficant effect on Capital Ecpenditure.

Keyword : Revenue Sharing Fund, Region Own Source, Capital Expenditure

---

I. INTRODUCTION

1.1. Background Research

Capital expenditures are intended to obtain local government fixed assets that benefit more than one accounting period (V. wiratna Sujarweni, 2015) .The allocation of capital expenditure is based on regional needs for facilities and infrastructure, both for the smooth implementation of government tasks and for public facilities (Sukriy Abdullah, 2013). Capital expenditures represent expenditures made in the framework of the procurement of tangible fixed assets that have a value of over 12 (twelve) months of benefits to be used in government activities. The value of fixed tangible assets budgeted in capital expenditures at the purchase price / asset plus all related expenditures with the procurement / asset development until the asset is ready for use (Warsito Kawedar et al, 2011: 193).

October 2014 Ministry of Finance recorded the realization of government capital expenditure of Rp 71.4 trillion or 44.4 percent of the budget ceiling. While in October 2013, capital expenditure has reached 45.4 percent of the total ceiling. Bambang explained that capital expenditure should be used by government agencies to make investments that can boost economic growth. He does not want to, the Ministry of Finance's efforts to find alternative funding for infrastructure projects next year through debt becomes unproductive if other ministries can not optimize the available funds (Bambang, 2014).

The revenue-sharing fund is funds sourced from the APBN allocated to the regions based on percentage figures to fund regional needs in the context of decentralization implementation (Pipin Syarifin et al., 2005: 108). Revenue Sharing Funds are granted by the Central Government to address the vertical fiscal balances to ensure equilibrium between fiscal needs and fiscal resources at various levels of government (Solihin, 2011).

The revenue source of DBH for Rp. 388 billion are not included in the Kaltim 2017 Regional Budget, then the budget posture is only Rp. 7,710,900,000,000. Chairman of the DPR PAN Legislative Faction, Kaltim Mr. Muspandi, questioned that the Local Government Budget Team (TAPD) who chose the revenue-sharing fund is not included in the 2017 APBD is not logical (Muspandi, 2017).

The Region Own Source (PAD) refers to all regional revenues derived from indigenous regional economic resources (Halim, 2012: 101). The Region Own Source (PAD) aims to authorize local governments to finance the implementation of regional autonomy in accordance with regional potentials as a manifestation of decentralization Nuarisa, 2013).

Regional revenue in 2015 only reached 96% of the target Rp. 3.5 trillion. This January we will call all parties related to both tax income and retribution to conduct joint evaluation. In development requires financing, financing it self comes from revenues (Danu Hamidi, 2016).

1.1 Problem Identification

1. The absorption of budget for government capital expenditure is still low and has not reached 100 percent.
2. Local governments are still heavily dependent on the central government.

1.3 Formulation of the problem

1. How much of the DBH affects the regional government's Capital Expenditure?
2. How much of the Local Revenue (PAD) affects the Capital Expenditure of local governments?

1.4 Research Objectives

1.4.1 Research Intention

To get more lessons and gain new insights and knowledges.

1.4.2 Research Purposes

1. To know and analyze the effect of Revenue Sharing Fund to Capital Expenditure.
2. To know and analyze the effect of Region Own Source on Capital Expenditure.

1.5 Research Usefullness

1.5.1 Practical Usefullness

May provide inputs to government agencies and is expected to solve problems regarding the impact of DBH and Revenue (PAD) on Capital Expenditures.

1.5.2 Academic Usefullness

Able to provide motivation and a profession that is useful for the campuss environment of Indonesia University of Computer and expected to provide additional useful knowledge, especially in the field of accounting.

II. THEORETICAL, FRAMEWORK AND HYPOTHESES

2.1. Literature Review

2.1.1. Revenue Sharing Fund

The definition of Revenue Sharing Fund according to Abdul Halim (2010: 104), is:

"The revenue-sharing funds are funds sourced from APBN revenues allocated to regions based on amount of percentage to fund local needs in the context of decentralization implementation."

The definition of Revenue Sharing Fund according to Baldric Siregar (2015: 144), is:

"The revenue-sharing fund is a regional right over the management of state revenues generated from each region, which the amount is determined on the producing area based on the applicable legislation. Theoretically, the revenue-sharing fund represents potential regional revenues when allocated for capital expenditure ".

From the definitions above it can be concluded that the Revenue Sharing Fund is a fund sourced from APBN and is a regional right over the management of sources of state revenues generated from each region and is a potential regional revenue when allocated for capital expenditure. The Indicators of Sharing Funds According to Baldric Siregar (2015: 144), that is:

a. Revenue Sharing Tax
   Revenue sharing tax includes the revenue share of PBB of mining, PBB of plantation, PBB of forestry and PPH article 25 and PPH article 29 individual taxpayer and tobacco excise duty share.
b. Revenue Sharing Non Tax
   Revenue sharing non tax including revenue sharing from Forest Concession Rights (IHPH), Forest Resources Provinces (PSDH), reforestation funds, fixed fees, exploration dues (Royalties), fishery levies, petroleum mining and natural gas mining.

2.1.2. Region Own Source (PAD)

The definition of Region Own Source according to Bakdric Siregar (2015:31), is:

" Region Own Source is an acceptance obtained by the Regional Government from sources within its own territory levied under local regulations."

The definition of Region Own Source according to (Halim, 2010:101), is:

“Region Own Source is the regional revenue derived from the original economic source of the region. The Region Own Source is separated into four types of revenues, namely local taxes, regional retributions, regional state-owned enterprises and the result of separated regional property management, other legitimate PAD.”

From the definition above can be concluded that the Region Own Source is revenue generated from local taxes, regional retribution or the results of the company and the original revenue of a legitimate region. The Indicators of Regional Original Income by Baldric Siregar (2015: 132) are:

1. Regional Tax
   Regional Tax separated into 2 types, that is:
   a. Provincial Charges
      Vehicle tax (PKP). Motor Vehicle Title (BBNKB), Motor vehicle fuel tax, Surface water tax, and cigarette tax.
   b. District / City Charges
      Hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, parking tax, and ground water tax.
2. Regional Retributions
   Health retribution, replacement retribution, funeral retribution, parking charges, market retribution, vehicle testing retribution, and government retribution of fire extinguishers.

3. Results of Regional Property Management
   The results of Management of Regional Property Assets separated are in the form of dividends, namely the share of profits provided to local governments.
4. Other Original Regional Own Source
   Other Original Regional Own Source are the not included regional revenues in the Original Revenue and Balancing Fund.

2.1.3. Capital Expenditure

The Definition of Capital Expenditure by Moh. Mahsun et al (2013: 99), is:

> "Expenditures for the purchase / procurement or construction of tangible fixed assets that have a benefit value of more than 12 (twelve) months for use in government activities, such as in land, equipment and machinery, buildings, roads, irrigation and networks and other fixed assets" .

The Definition of Capital Expenditure by Erlina and Rasdianto (2013:46), are :

> "Budget expenditures for tangible fixed assets that benefit more than one accounting period".

From the definiton above can be concluded that capital expenditure is the expenditure of benefits exceeding one budget year and will increase the wealth or assets of the region. The Capital Expenditure Indicators according to Baldric Siregar, (2015: 167), are:

a. Capital Expenditure of Land
b. Capital Expenditure of Equipment and Machines
c. Capital Expenditure of Buildings
d. Capital Expenditure of Irrigation, Roads and Networks
e. Capital Expenditure of Other fixed assets

2.2. Framework

2.2.1. The Influence of Revenue Sharing Fund on Capital Expenditure

According to Baldric Siregar (2015: 143), is:

> "DBH is one component of the balance fund from the central government to the regions. The amount of DBH receipt of an area will certainly increase the amount of APBD. To increase DBH revenue, the regions should be able to identify which DBH component (DBH Tax and DBH SDA) contributes positively and still has the potential to be improved

This statement is also reinforced by Susi Susanti and Heru Fahlevi (2016), is:

> "Based on the results of the research, it is found that DBH has an effect on capital expenditure in regencies / municipalities in Aceh region. This indicates that the high level of acceptance is followed by the allocation of capital expenditure budget. The main objective of the revenue-sharing fund is to reduce the vertical fiscal imbalance between the central government and local governments. The revenue-sharing fund comes from taxes and natural resources. The revenue-sharing fund originating from taxes comprises Land and Building Tax (PBB), Land and Building Acquisition Tax (BPHTB), Income Tax (PPh) articles 25 and 29 personal taxpayers in the country and Income Tax Article 21 ".

So it can be concluded that the Revenue Sharing Fund has a big effect on Capital Expenditure, which means that if the revenue received by the regions is high, the higher of capital expenditure that can be allocated by the region.

2.2.2. The influence of Region Own Source On Capital Expenditure

According to Darwanto (2007: 12), is:

> "Stating that the more PAD received by the region, the more regions can allocate funds for the regional capital expenditure. Because the Local Original Income (PAD) is the main source of government revenue derived from sources within the region itself. "

This statement is also in line with research conducted by Isti Permatasari and Titik Mildawati, (2016), is:

> "The research results show that the local revenue (PAD) has an effect on the capital expenditure (BM). That means the higher the local revenue received by the region, the greater of the capital expenditure that can be allocated by the region."

Then it can be concluded that the Regional Own Source Affects on Capital Expenditure. Thus, government spending through capital expenditure through development in various public sectors will lead to increased regional revenues.

2.3. Hypothesis

According to Sugiyono (2013: 96), Hypothesis is:

> "Hypothesis is a temporary answer to the formulation of research problems, where the formulation of the problem expressed in the form of a sentence question".

Based on the study of existing theory, it can be formulated hypothesis as follows:
H1 : Revenue Sharing Fund influences on Capital Expenditure.
H2 : Region Own Source (PAD) influences on capital expenditure.

III. RESEARCH METHODS

3.1. Resesarch Methods

Definition of Research Methods by Sugiyono (2014: 3), is:

> “The research method is basically a scientific way to get data with a specific purpose and usefulness".

The method used in this study is quantitative method because the data used in the population and sample is number.

3.2. Operational Variables

For variables to be studied is the Influence of Revenue Sharing fund (DBH) and Regional Own Source (PAD) to Capital Expenditures. The operational table variables are:

Table 3.1
Variable Operationalization

Variables	Variable Concept	Indicator	Scale
Revenue Sharing Fund ($X_{1)}$	The definition of Revenue Sharing Fund according to Baldric Siregar (2015: 144), is: "The revenue-sharing fund is a regional right over the management of state revenues generated from each region, which the amount is determined on the producing area based on the applicable legislation. Theoretically, the revenue-sharing fund represents potential regional revenues when allocated for capital expenditure ".	According to Pipin Syarifin and Dedah Jubaedah (2010:108), are : a. Taxes b. Non Taxes Revenue Sharing	Ratio
Region Own Source ($X_{2)}$	The definition of Region Own Source according to Bakdric Siregar (2015:31), is: " Region Own Source is an acceptance obtained by the Regional Government from sources within its own territory levied under local regulations."	According to Baldric Siregar (2015:132), are: a. Regional Taxes b. Regional Retributions c. Results of Regional Property Management d. Other Original Regional Own Source	Ratio
Capital Expenditure (Y)	The Definition of Capital Expenditure by Moh. Mahsun et al (2013: 99), is: "Expenditures for the purchase / procurement or construction of tangible fixed assets that have a benefit value of more than 12 (twelve) months for use in government activities, such as in land, equipment and machinery, buildings, roads, irrigation and networks and other fixed assets" .	According to Baldric Siregar, (2015:167), are : a. Capital Expenditure of Land b. Capital Expenditure of Equipment and Machnes c. Capital Expenditure of Buildings d. Capital Expenditure of Irrigation, Roads and Networks e. Capital Expenditure of Other fixed assets	Ratio

3.3. Data Sources and Data Collection Techniques

The data source used in this study were secondary data.

The definition of secondary data according to Sugiyono (2014: 137), is:

> "Secondary data is data needed to support the results of research derived from literature, articles and various other sources related to research".

Secondary data collection is supporting data from primary data, obtained from library research of scientific books, corporate documents, and internet as the theoretical basis to discuss the problem under study. Techniques of collecting data used in this research are:

1. Field Research
   Field research is the collection of data directly on the agency that became the object of the research. The techniques used in the field research according to Sugiyono (2014: 231-240) as follows:
   a. Documentation
      Documents are records of past events. Documents may be in the form of writings, drawings, or monumental works from a documentary diary such as diaries, life history, stories, biographies, regulations, policies.
   b. Interview
      Meeting of two people to exchange information and ideas through question and answer, so that can dikontruksikan meaning in a particular topic.
2. Library Research
   In this research, the researcher conducts library research by reading books in libraries, bookstores and writings related to the issues that will be examined by the author.
3. Online Research
   The data collection comes from related websites to obtain additional literature, journals and other data related to this research.

3.4. Population, Sample and Time of Research

3.4.1. Population

The definition of population according to (Sugiyono, 2014: 215) is:

> "Population is defined as a generalization region consisting of: objects / subjects that have certain qualities and characteristics defined by the researchers to be studied and then drawn conclusions.

Based on the population definition above, the authors determine the population in the study is the Report of Realization of Receipts and Government Expenditures for 5 years in 6 districts and cities that is 30 Reports of Realization Reception and Expenditure of West Java 2011-2015.

3.4.2. Sample

The definition of the sample according to (Sugiyono, 2014: 215) is:

> "The sample is part of the population. The population for exampleis residents in certain areas, number of employees in certain organizations, number of teachers and students in certain schools and so on."

In this study determination of sampling using nonprobability sampling technique.

The definition of nonprobability sampling according to Sugiyono (2014: 125) is:

"Nonprobability Sampling is a sampling technique that does not provide the same opportunity for every element or member of the population to be selected into a sample".

The sampling technique used in this research is saturated sampling technique.

The definition of saturated sampling according to Sugiyono (2014: 126) is:

"Saturation sampling is a technique of determining sample techniques when all the members of the population are used as a sample, this is done oftenly when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. Another term saturated sample is the census, where all members of the population are sampled "

The sample in this study taken by the authors is all members of the population that is 30 Reports on Reception and Expenditure of Regency and City West Java Province in 2011-2015 to be sampled.

3.4.3. Place and Time of The Research

To obtain data and information relating to the problem under study the authors conducted research on West Java Province. With data collection at the Central Bureau of Statistics of West Java Province which is located at Jl. PPH. Mustofa No.43, Cibeunying Kaler, Neglasari, Bandung City. The author conducts research at the time specified by the Central Bureau of Statistics.

3.5. Data Collection Method

3.5.1. Normality Test

The definition of normality test According to Ghozali (2013: 160), is:

"Normality test aims to determine whether each variable is normally distributed or not. Normality test is necessary because to perform other variable tests by assuming that the residual value follows the normal distribution ".

3.5.2. Heteroscedasticity Test

According to V. Wiratna (2015: 226) heteroscedasticity test is:

"The heteroscedasticity test is a state in which the variance and the confounding error are not constant for all independent variables".

3.5.3. Multicollinearity Test

According Ghozali (2013: 105) multicollinearity test is:

"Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not be correlated between independent variables. If independent variables are correlated, these variables are not orthogonal. The orthogonal variable is an independent variable that has a correlation value between the same independent variables equal to zero ".

3.5.4. Autocorellation Test

According to Singgih Santoso (2012: 241) states that:

"The autocorrelation test conducted by this study aims to determine whether in a linear regression model there is a correlation between the confounding error in period t with error in period t-1 (previous). If there is a correlation, then there is an autocorrelation problem. Of course, a good regression model is a regression that

is free from autocorrelation. In detection procedures the problem of autocorrelation can be used Durbin-Watson Scale".

3.5.5. Design of Analysis and Hypothesis Analysis
3.5.6. Design of Analysis

1. Descriptive or Qualitative Analysis
   Descriptive research is used to describe how Turnover of Profit Sharing Fund, Region Own Source and Capital Expenditure.

2. Verificative or Quantitative Analysis
   Descriptive verification method is used to test more in the influence of Revenue Sharing Funds and Region Own Source on Capital Expenditure in West Java Province. And test the theory by testing a hypothesis whether accepted or rejected.

   The statistical analysis used in this study are as follows:

   1. **Multiple Linear Regression Analysis**
      In this study, multiple linear regression analysis is used to prove the influence of Revenue Sharing Funds and Local Original Income on Capital Expenditure.
   2. **Pearson Correlation Analysis**
      The magnitude of the influence of each component of the independent variable to the independent variable is the Revenue Sharing Fund and the region own source on Capital Expenditure can be determined by using Pearson correlation.
   3. **Multiple Linear Correlation Analysis**
      Multiple correlation analysis is used to measure the strength of the relationship between variables of Revenue Sharing Fund and Region Own Source with Capital Expenditure.
   4. **Coefficient of Determination Analysis**
      The magnitude of the effect of Revenue Sharing Fund (X1) and Region Own Source (X2) to Capital Expenditure (Y) can be known by using the coefficient of determination or abbreviated as Kd obtained by squaring the correlation coefficient.

3.5.7. Hypothesis testing

According to Andi Supangat (2007: 293) are as follows:

> ""One way in statistics is to examine the population 'parameters' based on sample statistics, to be accepted or rejected at a certain level of significance. In principle, testing this hypothesis is to make a tentative conclusion to make a rebuttal and / or justification of the problem to be reviewed. As a mode for establishing that tentative conclusion, then set the null hypothesis and the alternative hypothesis. "

The design on hypothesis testing of this research is conducted to test whether there is or no influence between independent variable that is DBH as X1 and PAD as X2 to dependent variable (Y) that is Capital Expenditure.

IV. RESEARCH RESULT AND DISCUSSION
4.1.1. The Influence of Revenue Sharing Fund on Capital Expenditure

The research that has been done has resulted the correlation value between Revenue Sharing Fund to Capital Expenditure that is equal to 0.392 which is categorized in low

category of relationship. This can be seen from the correlation value is between 0.20 to 0.399 belonging to the low category and the positive relationship means that any increase of Revenue Sharing Fund will increase the Capital Expenditure. The percentage of the influence of Revenue Sharing Fund against Capital Expenditure is 15.36 %, meaning that 15.36% Capital expenditure is affected by Revenue Sharing Fund, while the rest of 84.64% is influenced by other factors not examined in this research such as Balancing Fund, Retribution, Local Tax. General Allocation Funds, and others.

4.1.2. The Influence of Region Own Source on Capital Expenditure

The research that has been done yields correlation value between Local Revenue to Capital expenditure that is equal to 0.573 which is classified in medium relationship category. This can be seen from the correlation value between 0.40 to 0.599 belonging to the moderate category and a positive relationship means that, any increase in the Original Regional Revenue then it will increase Capital Expenditure. The percentage of the influence of Local Revenue to Capital Expenditure is 32.83%, which means that 32.83% Capital Expenditure is influenced by Local Original Income, while the rest equal to 67.17% influenced by other factors not examined in this research such as Fund Balancing, Restribusi, Tax Area. General Allocation Funds, and others.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusions

Based on the results of research and discussion on the effect of Revenue Sharing Profit and Region Own Source on Capital Expenditure in 6 cities / regencies of West Java Province then at the end of this study, the authors draw the following conclusions:

1. Revenue Sharing Fund Influence on Capital Expenditure at Regency and City in West Java Province in 2011-2015. That is, if the revenue sharing fund is received high enough, the higher the capital expenditure received. But on the problems that occurred in the District and City in West Java Province in 2011-2015 the revenue sharing fund decreased while in Capital Expenditure increased.
2. Region Own Source Influence on Capital Expenditure in the city / regency of West Java province in the period of 2011 - 2015, meaning that the higher Region Own Source the of the region, the capital expenditure to be received will be higher. But on the problems that occur in the District and City in West Java Province in 2011-2015 that is the Original Revenue has increased while the Capital Expenditure decreased.

5.2. Suggestions

5.2.1. Operational Suggestion

1. Problems occured that is the Region Own Source were increased such in Kab. Bandung 2015, Kab.Majalengka in 2015, Cirebon City in 2012 and 2015 and Cimahi City in 2015 but in Capital Expenditure decreased in 2012 and 2015 in 6 districts and cities in West Java Province in 2011-2015. Because there is a problem, the authors advise The Province Government / City Government of 26 regencies and cities in West Java should be able to socialize again about the funds derived from the region own source so the regional revenue derived from the tax can be more effective to be used of the purposes of the region for the welfare of the people.
2. Problems that occur are Reevenue sharing fund decline in the year 2013-2015 while Capital Expenditures increased in 6 districts and cities in West Java Province in 2011-2015. Because there are problems then the authors give an advise To further and optimize the funds sourced from the state budget, so that funds derived from the state budget can be more effective and efficient use, such as reducing expenditures that are not too important for example for out of town

or city service. If there is no special or urgent needed better be dont. Because the funds provided by the government is still very small compared to others.

5.3. Academic Suggestions

1. For Science Development
   In the development of Accounting science, especially Public Sector Accounting is expected that this result can be used as a reference for future research can use the same variable but different units of analysis or find for another variables that influences the Capital Expenditures
2. for other researcher
   to be able to conduct research with the same method and use other factors that may affect Capital Expenditure in addition to Revenue Sharing Funds and region own source such as General Allocation Funds, Regional Expenditures and others.

REFERENCES

Abdul, Halim, 2010. *Akuntansi Keuangan Daerah*, Penerbit Salemba Empat, Jakarta.

Baldaric Siregar. 2015. *Akuntansi Sektor Publik (Akuntansi Keuangan Berbasus Akrual)*. Yogyakarta : STIM YKPN.

Husein Umar. 2011. *Metode Penelitian Untuk Skripsi dan Thesis Bisnis*. Jakarta: Rajawali pers.

Imam, Ghozali. 2013. *Aplikasi Analisis Multivariate dengan Program SPSS.* Edisi Ketujuh. Semarang : Badan Penerbit Universitas Dipenogoro.

Jonathan Sarwono. 2012. *SPSS. Versi 14 Riset Pemasaran Dengan SPSS*. Yogyakarta: Andi.

Mohammad, Mahsun. Firma, Sulistiyowati. Heribertur, Andrepurwa, Nugraha. 2013. *Akuntansi Sektor Publik.* BPFE Yogyakarta.

Nuarisa, S. A. 2013. *"Pengaruh PAD, DAU dan DAK terhadap Pengalokasian Anggaran Belanja Modal".* Accounting Analysis Journal, 2(1):89-95.

Pipin, Syarifin dan Dedeh, Jubaedah. 2005. *Pemerintahan Daerah di Indonesia.* Bandung: CV Pustaka Setia.

Sahya, Anggara. 2016. *Administrasi Keuangan Negara.* Bandung: CV Pustaka Setia.

Santosa, Singgih. 2012. *Analisis SPSS pada Statistik Parametrik.*Jakarta: PT. Elex Media Komput Indo.

Subowo dan E. R. Wati. 2010. *"Hubungan antar PAD dan Dana Perimbangan dengan Belanja Modal Pemda Kudus".* Jurnal Dinamika Akuntansi, 2(2):73-82.

Sugiyono. 2014. *Metode Penelitian Kuantitatif, Kualitatif dan R&D.* Penerbit Alfaberta, CV. Bandung.

Suharismi, Arikunto. 2013. *Prosedur Penelitian Suatu Pendekatan Praktik.* Jakarta: Rineka Cipta.

V Wiratna, Sujarweni. 2015. *Akuntansi Sektor Publik.* Yogyakarta: Pustaka Baru Press.

Warsito, Kawedar. Abdul, Rohman. Sri, Handayani. 2011. *Akuntansi Sektor Publik (Pendekatan Penganggaran daerah dan Akuntansi Keuangan Daerah).* Universitas Dipenogoro.

www.cnnindonesia.com