

## Karakteristik DPRD dan Kinerja Penyelenggaraan Pemerintah Daerah: Dukungan Empiris dari Perspektif Teori Keagenan

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**Abstract:** *This study aims to examine the relationship characteristics of Parliament (composition, size, leadership structure, tenure, and background, status, size local government) with the local government's performance in Indonesia. This study uses 91 local governments as a selected sample with purposive sampling method. The research data is secondary data obtained from the search results on the website of local government and Internal affairs Ministry of Republic of Indonesia. Data analysis using regression models with univariate and multivariate tests.*

*The research proves that the size of parliament and status of local government affect the local government's performance both univariate and multivariate tested. The results also indicate that the interaction of size and education background, size and board membership composition affect the local government's performance in Indonesia. While for tenure, and structure of the leadership does not affect the local government's performance. These results prove that the implementation of monitoring in Indonesia is a building that is more than transaction cost governance that advance the individual utility or participants.*

**Keywords:** *Characteristics of parliament, the local government's performance, Monitoring mechanism, Composition, Size, Structure, Leadership, Tenure, Background*

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## Determinan Internet Financial Local Government Reporting di Indonesia

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**Abstract:** *The focus in this study is internet financial local government reporting in Indonesia. After the government issued regulations on public disclosure, the government has to report such information. It has to cheap, simple, fast and timely. The internet is an appropriate medium for transparent reporting of public information by the local government. The sample in this study is 173 city government (regional) of the 497 total population.*

*This study uses five variables are adjusted to the local government in Indonesia. It is Political Competition, Size, Leverage, Local Government Wealth, and Local Government Type. The results showed that the Political Competition, Leverage, and Local Government Wealth proved significantly affect to the internet financial local government reporting. The findings of this study can be used by people as a means of control the local government performance based on the reporting of financial information on the Internet.*

**Keywords:** *local government financial statements, political competition, size, leverage, local government wealth, and local government type, internet financial local government reporting.*

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**Penentu Jumlah Temuan BPK atas  
Sistem Pengendalian Intern dan Kepatuhan  
(Internal Control Compliance Comments)  
Pemerintah Daerah di Indonesia**

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***Abstract:** This study develops a statistical model to reports Internal control compliance comments (ICC Comments) issued by Republic Indonesia Supreme Audit Board (BPK-RI) pursuant to audits of Indonesian's local governments. The purpose of the study is to analyze factors that affect the numbers of ICC comments received by local government. This study has 487 selected samples to the local government for year 2011. This study uses data of local government financial statements in 2011 in the form of softcopy from Republic Indonesia Supreme Audit Board (BPK-RI) and other media publications.*

*The results showed that government grade, unqualified audit opinions, and education background affect the numbers of ICC comments received by the local governments. Only auditee size does not affect the number of ICC comments. Limitation of this study is only use one period year and did not examine auditors characteristics besides unqualified audit opinions and education background due to the unavailability of data.*

***Keywords:** agency theory, auditing, internal control compliance comments, local government, management letter*

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**Pengaruh Pemeriksaan dan Pengawasan Keuangan Daerah terhadap  
Kinerja Penyelenggaraan Pemerintahan Daerah  
(Studi Empiris pada Pemerintah Kabupaten/Kota di Indonesia)**

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**Abstract:** *This study discusses about the accountability of local governments in Indonesia. This study aims to examine the effect of financial investigation from Supreme Audit Institution in Indonesia - BPK RI (audit findings of internal control weakness, audit findings of noncompliance with regulations, and follow up recommendations), oversight from parliament, and supervision public with the local government's performance in Indonesia. This study uses multiple regression method to 197 districts/municipalities as a sample selected by purposive sampling method.*

*This study provides evidence that the result of investigation by BPK about audit findings of internal control weakness and audit findings of noncompliance with regulations have significant negative effect on local government's performance, and follow up recommendations have significant positive effect on local government's performance. While for oversight by legislature does not significant effect on the performance of local government and public supervision have significant positive effect. In other words, the implementation of external monitoring is more influential than internal monitoring in local government Indonesia.*

**Keywords:** *Monitoring Mechanism, the Local Government's Performance, Audit Findings, Follow Up Recommendations, Oversight by Legislature, Public Supervision.*

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