

THE EFFECT OF EXTERNAL PRESSURE, ENVIRONMENTAL UNCERTAINTY, AND INTERNAL CONTROL ON FINANCIAL REPORTING TRANSPARENCY: THE MODERATING ROLE OF RELIGIOSITY

Yunita Sukma Saputri¹

Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia
22062020009@student.upnjatim.ac.id

Endah Susilowati²

Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia
endah.ak@upnjatim.ac.id

Siti Sundari³

Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia
sitisundari.ak@upnjatim.ac.id



Abstract

Financial reporting transparency is an essential component of public sector accountability and good governance. Despite the increasing number of local governments obtaining unqualified audit opinions, transparency issues remain a significant concern due to recurring audit findings and public demands for greater accountability. This study aims to examine the effects of external pressure, environmental uncertainty, and internal control on financial reporting transparency in the Blitar City Government. Furthermore, this study investigates the moderating role of religiosity in strengthening the relationships between these variables and financial reporting transparency. This research adopts a quantitative approach using survey data collected from financial management officials within Regional Apparatus Organizations (OPD) of the Blitar City Government. Data analysis employs Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings are expected to provide empirical evidence regarding the determinants of financial reporting transparency and the importance of religiosity as a behavioral factor in enhancing accountability practices in public sector organizations. This study contributes to Institutional Theory, Stewardship Theory, and Legitimacy Theory by integrating religiosity into the transparency framework of local government financial management.

Keywords: Financial Reporting Transparency, External Pressure, Environmental Uncertainty, Internal Control, Religiosity, Local Government

INTRODUCTION

Financial reporting transparency has become one of the fundamental principles in public sector governance. Transparency enables stakeholders to obtain accurate, relevant, and timely information regarding the management of public resources, thereby enhancing accountability and public trust. In Indonesia, local governments are required to implement transparent financial reporting practices as mandated by Government Regulation No. 71 of 2010 concerning Government Accounting Standards.

Although many local governments have achieved Unqualified Opinions (WTP) from the Audit Board of Indonesia (BPK), transparency challenges remain evident. Audit reports continue to identify weaknesses in internal control systems, non-compliance with regulations, and inefficiencies in financial management. These findings indicate that favorable audit opinions do not necessarily reflect substantive transparency in financial reporting.

The Blitar City Government has consistently demonstrated efforts to improve accountability and financial governance. However, increasing public expectations, regulatory changes, and the complexity of government operations create challenges that may influence financial reporting transparency. Therefore, understanding the factors affecting transparency becomes increasingly important.

External pressure is one of the factors that may encourage government institutions to improve transparency. Institutional Theory suggests that organizations respond to coercive, normative, and mimetic pressures in order to maintain legitimacy. In the context of local government, external pressure may originate from regulations, audit institutions, legislative bodies, mass media, and public demands.

Environmental uncertainty also plays a significant role in influencing organizational behavior. Rapid changes in regulations, economic conditions, technology, and public expectations may create uncertainty that affects decision-making processes and financial reporting practices. Organizations operating under uncertain environments often face difficulties in maintaining consistent transparency standards.

Another important determinant is internal control. Effective internal control systems ensure the reliability of financial information, compliance with regulations, and protection of public assets. Strong internal controls are expected to support higher levels of financial reporting transparency.

In addition to organizational factors, individual values may influence transparency practices. Religiosity reflects an individual's commitment to religious beliefs and ethical principles. Highly religious individuals tend to demonstrate stronger moral responsibility, honesty, and accountability. Therefore, religiosity may strengthen the influence of organizational factors on financial reporting transparency.

Based on these arguments, this study investigates the effects of external pressure, environmental uncertainty, and internal control on financial reporting transparency, while examining the moderating role of religiosity within the Blitar City Government.

REVIEW OF LITERATURE

Institutional Theory

Institutional Theory was first introduced by John W. Meyer and Brian Rowan (1977) and was further developed by Paul J. DiMaggio and Walter W. Powell (1983). The theory

explains that organizations do not operate solely to achieve economic efficiency but also to gain legitimacy from their external environment.

According to DiMaggio and Powell (1983), institutional pressures can be classified into three types. First, coercive isomorphism, which arises from laws, regulations, and governmental requirements. Second, normative isomorphism, which originates from professional standards and norms. Third, mimetic isomorphism, which occurs when organizations imitate successful practices adopted by other organizations.

In the public sector, local governments are often influenced by institutional pressures from central government regulations, audit institutions, legislative bodies, mass media, and public expectations. To maintain legitimacy and public trust, local governments are encouraged to improve accountability and transparency in financial reporting. Therefore, Institutional Theory provides a strong theoretical foundation for explaining the relationship between external pressure and financial reporting transparency

Stewardship Theory

Stewardship Theory was developed by James H. Davis, F. David Schoorman, and Lex Donaldson (1997). Unlike Agency Theory, which assumes that individuals are primarily motivated by self-interest, Stewardship Theory assumes that individuals are trustworthy and motivated to act in the best interests of the organization.

The theory suggests that managers and public officials behave as stewards who prioritize organizational goals, collective interests, and public welfare. In the context of local government, public officials are expected to manage public resources responsibly and transparently. Financial reporting transparency reflects the commitment of government officials to fulfill their responsibilities and demonstrate accountability to stakeholders.

Stewardship Theory supports the relationship between internal control and financial reporting transparency because effective internal control systems facilitate responsible behavior and ensure the reliability of financial information.

Legitimacy Theory

Legitimacy Theory was initially introduced by Dowling and Pfeffer (1975) and later expanded by Mark C. Suchman (1995). The theory argues that organizations continuously seek to ensure that their operations are perceived as consistent with societal values, norms, and expectations.

According to Suchman (1995), legitimacy is a generalized perception that an organization's actions are desirable, proper, or appropriate within a socially constructed system of norms, values, and beliefs. Organizations that fail to meet societal expectations may experience a legitimacy gap, which can negatively affect public trust and organizational sustainability.

For local governments, financial reporting transparency serves as an important mechanism for maintaining legitimacy. By providing transparent and accountable financial information, governments demonstrate their commitment to public interests and enhance citizens' confidence in government performance.

Financial Reporting Transparency

Financial Reporting Transparency refers to the openness of government institutions in providing financial information that is accurate, reliable, timely, and accessible to stakeholders. Transparency allows citizens, legislative bodies, and oversight institutions to evaluate government performance and monitor the use of public resources.

According to the Organisation for Economic Co-operation and Development, transparency is the availability and accessibility of information regarding government activities, decisions, and financial management. Transparent financial reporting reduces information asymmetry, strengthens accountability, and enhances public trust in government institutions.

The indicators of financial reporting transparency generally include:

1. Completeness of financial information.
2. Reliability of financial reports.
3. Timeliness of reporting.
4. Accessibility of information.
5. Understandability of financial reports.

External Pressure and Financial Reporting Transparency

External pressure refers to pressures imposed by parties outside the organization, such as central government agencies, audit institutions, legislative bodies, mass media, and the public. These pressures encourage organizations to improve their governance practices and comply with regulations.

Based on Institutional Theory, organizations experiencing stronger external pressure are more likely to increase financial reporting transparency to maintain legitimacy and meet stakeholder expectations. Previous studies have also found that external pressure can positively influence transparency practices in public sector organizations.

H1: External Pressure has a positive effect on Financial Reporting Transparency.

Environmental Uncertainty and Financial Reporting Transparency

The concept of Environmental Uncertainty was introduced by Robert B. Duncan (1972), who defined it as the inability of organizations to accurately predict changes occurring in their external environment.

Environmental uncertainty may arise from regulatory changes, economic fluctuations, technological developments, policy reforms, and changing stakeholder expectations. Organizations operating under uncertain conditions often face challenges in planning and decision-making.

To reduce uncertainty and maintain stakeholder confidence, organizations tend to disclose more information and improve transparency. Therefore, higher environmental uncertainty may encourage local governments to provide more transparent financial reporting.

H2: Environmental Uncertainty has a positive effect on Financial Reporting Transparency.

Internal Control and Financial Reporting Transparency

Internal Control refers to a process designed to provide reasonable assurance regarding the achievement of organizational objectives, reliability of financial reporting, effectiveness of operations, and compliance with laws and regulations.

The most widely recognized internal control framework was developed by the Committee of Sponsoring Organizations of the Treadway Commission. According to COSO (2013), internal control consists of five components:

1. Control Environment.
2. Risk Assessment.
3. Control Activities.
4. Information and Communication.

5. Monitoring Activities.

An effective internal control system enhances the accuracy and reliability of financial information while minimizing fraud and errors. Consequently, strong internal controls contribute significantly to improving financial reporting transparency within public sector organizations.

H3: Internal Control has a positive effect on Financial Reporting Transparency.

Religiosity as a Moderating Variable

Religiosity refers to the extent to which individuals embrace, understand, and practice religious teachings in their daily lives. The concept of religiosity was extensively developed by Charles Y. Glock and Rodney Stark (1965).

Glock and Stark identified five dimensions of religiosity:

1. Ideological Dimension (religious belief).
2. Ritualistic Dimension (religious practices).
3. Experiential Dimension (religious experiences).
4. Intellectual Dimension (religious knowledge).
5. Consequential Dimension (the application of religious values in daily behavior).

Individuals with high levels of religiosity are generally more likely to exhibit ethical behavior, honesty, integrity, and accountability. These values can influence decision-making processes and strengthen transparency practices within organizations.

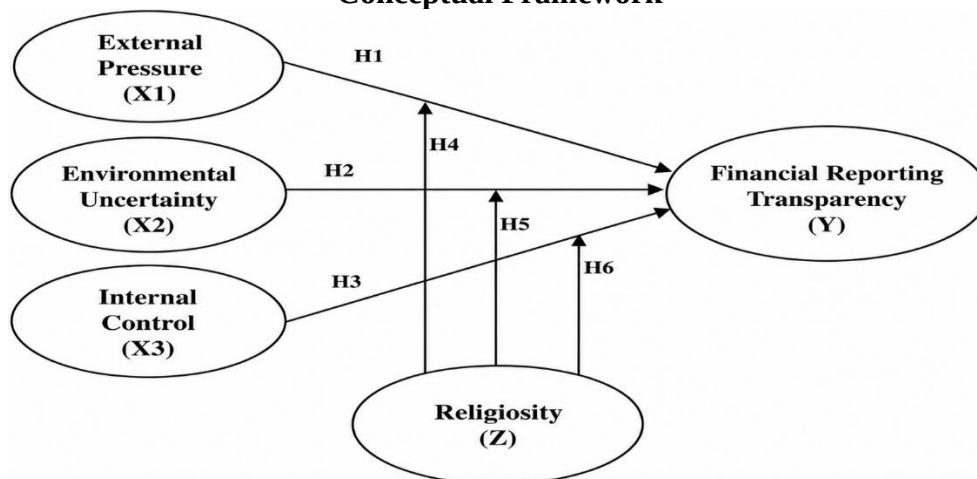
In the public sector context, religiosity may encourage government officials to uphold ethical standards and perform their duties responsibly. Therefore, religiosity is expected to strengthen the influence of external pressure, environmental uncertainty, and internal control on financial reporting transparency.

H4: Religiosity moderates the relationship between External Pressure and Financial Reporting Transparency.

H5: Religiosity moderates the relationship between Environmental Uncertainty and Financial Reporting Transparency.

H6: Religiosity moderates the relationship between Internal Control and Financial Reporting Transparency.

Figure 1.
Conceptual Framework



RESEARCH METHOD

Research Design and Approach

This study employs a quantitative approach within a positivist research paradigm. The quantitative method is chosen because this research aims to test hypotheses regarding the influence of external pressure, environmental uncertainty, and internal control on local government financial statement transparency, with religiosity as a moderating variable. The data collected are numerical and analyzed using inferential statistical techniques.

The research design is a survey research design using a questionnaire as the main data collection instrument. Survey research is considered appropriate because it allows the collection of data from a relatively large number of respondents within a limited period of time while maintaining representativeness of the population. This study is also explanatory in nature, as it seeks to explain causal relationships among the examined variables. Furthermore, a cross-sectional approach is applied, meaning that data are collected at a single point in time to capture the current condition of the phenomenon under investigation.

Operational Definition and Measurement of Variables

Financial Statement Transparency (Y)

Financial statement transparency in this study refers to the extent to which local government provides open access to complete, accurate, timely, and understandable financial information for stakeholders. Transparency is not merely formal disclosure, but substantive openness that enables public oversight and accountability.

This variable is measured using five indicators derived from Government Accounting Standards (PP No. 71/2010) and Pratiwi et al. (2024), namely: completeness of financial report presentation, accuracy and reliability of information, timeliness of reporting,

External Pressure (X1)

External pressure refers to forces originating from outside the organization that influence local government behavior in improving financial reporting transparency. These pressures may come from regulatory, normative, and mimetic mechanisms.

The indicators include: supervision by the Audit Board (BPK/BPKP), consistency of central government regulations, pressure from local parliament (DPRD), demands from society and NGOs, and media scrutiny.

Environmental Uncertainty (X2)

Environmental uncertainty refers to the perceived inability of government officials to accurately predict external environmental conditions affecting financial management decisions.

Indicators include: macroeconomic uncertainty affecting budget allocation, uncertainty of intergovernmental transfers (DAU/DAK), political uncertainty at the local level, technological uncertainty in financial systems, and social environmental dynamics.

Internal Control (X3)

Internal control is defined as an integrated process implemented continuously by management and employees to ensure reliable financial reporting, compliance with regulations, and achievement of organizational objectives.

This variable follows the COSO framework consisting of: control environment, risk assessment, control activities, information and communication systems, and monitoring.

Religiosity (Z)

Religiosity refers to the degree to which individuals internalize and practice religious values in their daily professional behavior, particularly in financial management activities.

Indicators include five dimensions: belief, religious practice, spiritual experience (including muraqabah or awareness of being observed by God), religious knowledge, and behavioral consequences reflected in integrity, honesty, and responsibility in financial reporting. All variables are measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Research Site and Time Frame

This research is conducted in the Government of Blitar City, East Java, Indonesia, involving 27 Regional Apparatus Organizations (Organisasi Perangkat Daerah/OPD). Blitar City is selected due to its relevance in local government financial management dynamics and the availability of accessible administrative data.

The research is conducted over six months, from January to June 2026. The stages include instrument preparation (January–February), data collection (March–April), data analysis (April–May), and report writing (May–June).

Population and Sample

Population

The population consists of all civil servants involved in financial management and reporting across 27 OPDs in Blitar City Government. These include budget users, financial administrators, treasurers, and financial staff. The estimated population is approximately 270 respondents.

Sampling Technique

This study uses proportional stratified random sampling. This technique is applied because the population is naturally divided into 27 OPDs with different sizes, requiring proportional representation from each unit.

The sample size is 180 respondents, determined proportionally using the formula:

$$n_i = (N_i / N) \times n$$

where:

n_i = sample from each OPD

N_i = population of each OPD

N = total population (270)

n = total sample (180)

Simple random sampling is then applied within each OPD to select respondents.

Inclusion criteria:

- (1) active civil servants in Blitar City Government,
- (2) directly involved in financial management, and
- (3) minimum one year of experience in their position.

Exclusion criteria include employees on study leave, extended unpaid leave, or those unwilling to participate.

Data Analysis Technique

The data are analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software. PLS-SEM is chosen because the model is complex, includes latent variables and moderation effects, does not require multivariate normality, and is suitable for predictive and explanatory purposes with relatively moderate sample sizes.

The analysis consists of two main stages:

1. Measurement Model (Outer Model) Evaluation

This stage ensures validity and reliability of constructs through:

- Convergent validity (outer loading ≥ 0.70 , AVE ≥ 0.50)
- Discriminant validity (Fornell-Larcker and HTMT $< 0.85/0.90$)
- Reliability testing (Composite Reliability and Cronbach's Alpha ≥ 0.70)

2. Structural Model (Inner Model) Evaluation

This stage evaluates:

- Coefficient of determination (R^2)
- Effect size (f^2)
- Predictive relevance (Q^2)
- Hypothesis testing using bootstrapping procedure

RESULTS AND DISCUSSION

The structural model was evaluated using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach with SmartPLS 4. Prior to hypothesis testing, the measurement model was assessed to ensure that all constructs met the requirements of convergent validity, discriminant validity, and internal consistency reliability. The evaluation results indicated that all measurement indicators satisfied the recommended thresholds, confirming that the constructs were valid and reliable for subsequent structural analysis. The coefficient of determination (R^2) for Financial Statement Transparency was 0.721, indicating that External Pressure, Environmental Uncertainty, Internal Control, and the moderating effect of Religiosity jointly explained 72.1% of the variance in financial statement transparency. According to Hair et al. (2022), this value indicates substantial explanatory power, suggesting that the proposed research model has strong predictive capability.

The bootstrapping analysis further demonstrated that External Pressure and Internal Control had positive and statistically significant effects on Financial Statement Transparency. Conversely, Environmental Uncertainty exhibited a significant negative relationship with Financial Statement Transparency. Furthermore, Religiosity significantly moderated the relationships between the independent variables and Financial Statement Transparency. Specifically, Religiosity strengthened the positive effects of External Pressure and Internal Control while weakening the negative influence of Environmental Uncertainty. Therefore, all proposed hypotheses (H1–H6) were supported.

These findings indicate that both institutional factors and individual ethical values play complementary roles in enhancing financial reporting transparency within local government organizations

Variabel	N	Mean	Std. Dev.	Min	Max
Financial Reporting Transparency (Y)	180	3,978	0,503	2,47	5,00
External Pressure (X1)	180	3,894	0,512	2,40	5,00
Environmental Uncertainty(X2)	180	3,421	0,641	1,87	4,87
Internal Control (X3)	180	4,012	0,489	2,53	5,00
Religiosity (Z)	180	4,287	0,431	3,00	5,00

The Effect of External Pressure on Financial Statement Transparency

The findings reveal that External Pressure has a positive and significant influence on Financial Statement Transparency in the Government of Blitar City. This result suggests that stronger external demands from regulatory agencies, external auditors, legislative bodies, media organizations, and the public encourage government institutions to disclose financial information more transparently.

This finding supports Institutional Theory, which argues that organizations seek legitimacy by conforming to external institutional expectations. Government organizations tend to respond to coercive, normative, and mimetic pressures by improving their financial reporting practices. In the context of local government, compliance with Government Accounting Standards, audit recommendations from the Audit Board of Indonesia (BPK), and increasing public demands for accountability collectively encourage greater transparency in financial reporting.

The result is also consistent with previous empirical studies conducted by Tehuayo (2023), Budiartini and Putra (2021), and Zenita et al. (2021), all of whom concluded that external institutional pressures positively influence financial reporting transparency in public sector organizations. Consequently, the first hypothesis is accepted.

The Effect of Environmental Uncertainty on Financial Statement Transparency

The empirical results demonstrate that Environmental Uncertainty negatively affects Financial Statement Transparency. This finding indicates that rapid changes in government regulations, fiscal policies, technological developments, and socio-economic conditions reduce the ability of government officials to prepare transparent financial reports.

Institutional Theory explains that uncertain environments create inconsistent institutional signals, making organizational adaptation more difficult. Under highly uncertain conditions, local governments face greater challenges in maintaining consistency, accuracy, and timeliness in financial reporting because decision-makers operate with incomplete or constantly changing information.

This finding is consistent with the studies of Budiartini and Putra (2021) and Nguyen et al. (2021), which reported that environmental uncertainty weakens organizational effectiveness and reduces transparency in public financial reporting. Therefore, local governments should continuously improve organizational adaptability through regulatory updates, digital transformation, and capacity-building programs for financial management personnel.

The Effect of Internal Control on Financial Statement Transparency

The results indicate that Internal Control positively and significantly influences Financial Statement Transparency. This finding confirms that an effective Internal Control System (SPIP) contributes substantially to improving the quality and credibility of government financial reporting.

An effective internal control system ensures that financial transactions are properly authorized, accurately recorded, adequately monitored, and consistently evaluated. Consequently, financial reports become more reliable, timely, and transparent.

From the perspective of Institutional Theory, internal control represents an organizational response to institutional demands for accountability and good governance. By implementing the five components of the Government Internal Control System—control environment, risk assessment, control activities, information and communication, and

monitoring—local governments strengthen compliance with financial reporting standards while minimizing the risk of fraud and reporting errors.

These findings support previous studies by Tehuayo (2023), Aisyah et al. (2023), and Melasari et al. (2022), which consistently reported that internal control significantly improves financial reporting transparency within public sector organizations.

The Moderating Role of Religiosity on the Relationship between External Pressure and Financial Statement Transparency

The analysis demonstrates that Religiosity significantly strengthens the positive relationship between External Pressure and Financial Statement Transparency. This finding suggests that government officials with stronger religious values respond more positively to external institutional demands than those with lower levels of religiosity.

Stewardship Theory provides a convincing explanation for this relationship. Individuals with strong religious beliefs tend to internalize ethical values such as honesty (*shidq*), trustworthiness (*amanah*), and accountability (*mas'uliyah*). Consequently, external pressure is no longer perceived merely as regulatory compliance but rather as a moral responsibility to serve society with integrity.

Accordingly, religiosity functions as an ethical reinforcement mechanism that transforms external institutional pressure into genuine organizational commitment toward transparent financial reporting.

The Moderating Role of Religiosity on the Relationship between Environmental Uncertainty and Financial Statement Transparency

The findings further indicate that Religiosity weakens the negative impact of Environmental Uncertainty on Financial Statement Transparency. Although uncertain environments generally reduce reporting quality, government officials with higher religiosity are more capable of maintaining ethical standards and professional responsibility despite organizational challenges.

This result supports Stewardship Theory, which emphasizes intrinsic motivation rather than external control. Religious values encourage government employees to remain committed to honesty and accountability regardless of changing environmental conditions. Therefore, religiosity serves as an internal behavioral control mechanism that mitigates the adverse consequences of environmental uncertainty.

The Moderating Role of Religiosity on the Relationship between Internal Control and Financial Statement Transparency

Finally, Religiosity significantly strengthens the positive influence of Internal Control on Financial Statement Transparency. This finding indicates that formal control mechanisms become more effective when supported by individuals who possess strong ethical and religious values.

Internal control systems alone cannot guarantee transparency if they are implemented by employees lacking integrity. Conversely, government officials with high religiosity are more likely to comply with internal control procedures voluntarily because they perceive financial accountability as both a professional obligation and a moral responsibility before God.

Overall, these findings demonstrate that transparency in local government financial reporting is determined by the interaction between institutional mechanisms and individual

ethical values. While external pressure and internal control establish the formal governance framework, religiosity strengthens intrinsic commitment to ethical financial reporting. Therefore, improving transparency requires not only stronger governance systems but also continuous development of ethical values among public officials.

CONCLUSION

This study investigated the influence of external pressure, environmental uncertainty, and internal control on financial statement transparency, with religiosity serving as a moderating variable in the local government of Blitar City. The findings demonstrate that external pressure and internal control significantly enhance financial statement transparency, whereas environmental uncertainty has a negative effect on transparency. These results indicate that institutional supervision and effective internal control systems are essential in promoting accountable and transparent financial reporting within local government organizations.

Furthermore, the study confirms the moderating role of religiosity in strengthening the positive effects of external pressure and internal control while reducing the adverse impact of environmental uncertainty on financial statement transparency. This finding suggests that religious values encourage public officials to uphold integrity, honesty, and accountability beyond formal regulatory compliance, thereby improving the quality of financial reporting.

From a theoretical perspective, this study contributes to the development of Institutional Theory and Stewardship Theory by demonstrating that organizational governance mechanisms become more effective when supported by strong ethical and religious values. From a practical perspective, local governments should continuously strengthen external oversight, improve the effectiveness of internal control systems, and foster ethical values among public officials to enhance transparency and public accountability.

This study is limited to local government organizations in Blitar City; therefore, the findings may not be fully generalizable to other regions. Future research is recommended to include a broader sample of local governments and incorporate additional variables, such as organizational culture, digital governance, leadership, and public participation, to provide a more comprehensive understanding of the factors influencing financial statement transparency in the public sector..

REFERENCES

- Adiwijaya, M. dan Kusmayadi, D. (2022). Pengaruh Kompetensi SDM dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi dan Auditing*, 19(1), 45–62.
- Aisyah, N., Rahmatika, D.N., dan Pratiwi, U. (2023). Faktor-Faktor yang Mempengaruhi Transparansi Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi Sektor Publik*, 4(2), 112–130.
- Budiartini, N.P. dan Putra, I.N.W.A. (2021). Pengaruh Tekanan Eksternal dan Ketidakpastian Lingkungan terhadap Transparansi Laporan Keuangan. *E-Jurnal Akuntansi*, 31(6), 1456–1470.

- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences*. 2nd ed. Lawrence Erlbaum Associates, Hillsdale, NJ.
- Davis, J.H., Schoorman, F.D., dan Donaldson, L. (2014). Toward a Stewardship Theory of Management. *Academy of Management Review*, 22(1), 20–47.
- Gold, A.H., Malhotra, A., dan Segars, A.H. (2001). Knowledge Management: An Organizational Capabilities Perspective. *Journal of Management Information Systems*, 18(1), 185–214.
- Hair, J.F., Risher, J.J., Sarstedt, M., dan Ringle, C.M. (2022). When to Use and How to Report the Results of PLS-SEM. *European Business Review*, 31(1), 2–24.
- Hartmann, F.G.H. dan Moers, F. (2022). Testing Contingency Hypotheses in Budgetary Research. *Accounting, Organizations and Society*, 24(4), 291–315.
- Henseler, J., Ringle, C.M., dan Sarstedt, M. (2015). A New Criterion for Assessing Discriminant Validity in Variance-based Structural Equation Modeling. *Journal of the Academy of Marketing Science*, 43(1), 115–135.
- Melasari, R., Sari, R.N., dan Sofyan, A. (2022). Determinan Kualitas Laporan Keuangan Pemerintah Daerah: Studi pada OPD Pemerintah Provinsi Riau. *Jurnal Ekonomi KIAT*, 33(1), 1–14.
- Nguyen, T.D., Diaz-Rainey, I., dan Kuruppuarachchi, D. (2017). Predicting corporate financial distress in Vietnam. *Pacific-Basin Finance Journal*, 30(1), 81–100.
- Pebriani, P., Yusra, M., dan Nasir, A. (2021). Pengaruh Tekanan Eksternal dan Religiusitas terhadap Transparansi Laporan Keuangan. *Jurnal Akuntansi Berkelanjutan Indonesia*, 4(3), 341–360.
- PP RI No. 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah.
- PP RI No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan.
- Purwasasmita, M. dan Tahlim, S. (2022). *Mikroorganisme Lokal sebagai Basis Pertanian Organik*. IPB Press, Bogor.
- Ringle, C.M., Wende, S., dan Becker, J.-M. (2023). *SmartPLS 4.0*. SmartPLS GmbH, Oststeinbek.
- Rozi, F., Hendra, Y., dan Zulfikar, R. (2022). Religiusitas sebagai Moderasi Pengaruh Pengendalian Internal terhadap Kualitas Laporan Keuangan. *Jurnal Akuntansi dan Keuangan Daerah*, 17(2), 78–94.
- Scott, W.R. (2022). *Institutions and Organizations: Ideas, Interests, and Identities*. 5th ed. SAGE Publications, Thousand Oaks, CA.
- Tehuayo, N. (2023). Pengaruh Tekanan Eksternal dan Pengendalian Internal terhadap Transparansi Laporan Keuangan Pemerintah Daerah Provinsi Maluku. *Jurnal Manajemen dan Akuntansi*, 12(1), 23–38.
- Zenita, R., Husain, N., dan Rahayu, S. (2021). Determinan Transparansi Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi Indonesia*, 10(1), 65–82.
- Adiwijaya, Z. A., & Kusmayadi, D. (2022). Model Transparansi Keuangan Berbasis Kualitas Laporan Keuangan pada Lembaga Amil Zakat. *Jurnal Akuntansi*, 17(2), 137–147.
- Aisyah, S., Suryani, & Badewin. (2023). The Influence Of Financial Reporting Presentation , Internal Control , Accountability , And Human Resource Competency On The Implementation Of Financial Reporting Transparency In The Indragiri Hilir Regional Government. *Jurnal Manajemen Keuangan (MANKEU)*, 1(4), 377–394. <https://doi.org/10.11591/jumpe.v99i1.paperID>

- BPK RI. (2025). *Ikhtisar Hasil Pemeriksaan Semester II/2025*.
- Budiartini, L., & Putra, I. P. D. S. (2021). Pengaruh Tekanan Eksternal, Akuntabilitas, Ketidakpastian Lingkungan dan Pengendalian Internal Terhadap Penerapan Transparansi Pelaporan Keuangan. *Hita Akuntansi Dan Keuangan*, 2(2), 69–93.
- Davis, J. H., Schoorman, F. D., Donaldson, L., & Davis, J. H. (2014). *Toward a Stewardship Theory Of Management*. 22(1), 20–47.
- Deephhouse, D. L., Bundy, J., Tost, L. P., & Suchman, M. C. (2016). *Organizational Legitimacy: Six Key Questions David*. Sage.
- Hair, J., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. *Research Methods in Applied Linguistics*, 1(3). <https://doi.org/10.1016/j.rmal.2022.100027>
- Hartmann, F. G. H., & Moers, F. (2003). Testing contingency hypotheses in budgetary research using moderated regression analysis : a second look. *Accounting, Organizations and Society*, 28, 803–809. [https://doi.org/10.1016/S0361-3682\(03\)00019-9](https://doi.org/10.1016/S0361-3682(03)00019-9)
- Inspektorat Daerah. (2025). *Kota Blitar Raih Opini WTP ke-15 Berturut-Turut dari BPK RI*. <https://inspektorat.blitarkota.go.id/berita/kota-blitar-raih-opini-wtp-ke-15-berturut-turut-dari-bpk-ri>
- Koenig, H. G., Hamilton, J. B., & Doolittle, B. R. (2021). Training to Conduct Research on Religion , Spirituality and Health : A Commentary. *Journal of Religion and Health*, 1–12. <https://doi.org/10.1007/s10943-021-01193-x>
- Melasari, R., Rosliana, & Silvionita, P. (2022). Pengaruh Pengendalian Internal, Akuntabilitas Dan Transparansi Terhadap Kinerja Pemerintah Pada Opd Kabupaten Indragiri Hilir. *Jurnal Akuntansi Dan Keuangan*, 11(2), 106–118.
- Nguyen, T. T., Mia, L., Winata, L., & Chong, V. K. (2017). Effect of transformational-leadership style and management control system on managerial performance. *Journal of Business Research*, 202–213.
- OECD. (2023). *Open Government for Stronger Democracies*.
- Otley, D. (2014). *The contingency theory of management accounting and control: 1980 – 2014*. 1980–2014.
- Panda, B., & Leepsa, N. M. (2017). Agency theory : Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Pebriani, N. N., Mareni, P. K., & Yulastuti, I. A. N. (2021). Pengaruh Tekanan Eksternal Ketidakpastian Lingkungan Komitmen Manajemen Dan Pelaksanaan Anggaran Berbasis Kinerja Terhadap Penerapan Transparansi Pelaporan Keuangan. *Jurnal Karma (Karya Riset Mahasiswa Akuntansi)*, 1(6), 2131–2140.
- PP RI. (2008). *Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah*. <https://inspektorat.kotimkab.go.id/pp-no-60-tahun-2008-tentang-sistem-pengendalian-intern-pemerintah/>
- PP RI. (2010). *Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintah*.
- Pratiwi, R. I., Haliah, & Kusumawati, A. (2024). The Influence of Transparency, Governance, and Financial Accountability in Managing Financial Reporting in the

- Public Sector. *International Journal of Education and Life Sciences*, 2(10), 1165–1179.
- Rozi, M. F., Putra, S. S., & Apriliawati, Y. (2022). Pengaruh Kompetensi Sumber Daya Manusia dan Tingkat Religiusitas terhadap Kualitas Laporan Keuangan dengan SPIP sebagai Variabel Intervening. *Indonesian Accounting Research Journal*, 3(1), 59–69.
- Schillemans, T., & Bjurstrøm, K. H. (2019). Trust and Verification : Balancing Agency and Stewardship Theory in the Governance of Agencies. *International Public Management Journal*, 1–35. <https://doi.org/10.1080/10967494.2018.1553807>
- Scott, W. R. (2014). *Institutions and Organizations: Ideas, Interests, and Identities*. Sage Publications.
- Sitepu, A. P. (2022). *Transparansi Pengelolaan Keuangan Daerah*. Cv. Azka Pustaka.
- Sugiyono. (2019). *Metode Penelitian Pendidikan : Kuantitatif, Kualitatif, Kombinasi, R&D, dan Penelitian Pendidikan*. Alfabeta.
- Tehuayo, D. B. (2023). Pengaruh Tekanan Eksternal, Gaya Kepemimpinan Dan Sistem Pengendalian Internal Pemerintah Terhadap Transparansi Laporan Keuangan (Studi Pada Pemerintah Daerah Provinsi Maluku) Dirk. *Jurnal Administrasi Terapan*, 2(1), 189–199.
- UU RI. (2008). *Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik*.
- Warta BPK. (2024). *Soal Pengelolaan APBD, BPK Minta Tidak Hanya Fokus ke Opini WTP*.
- Zenita, V., Basri, Y. M., & Rofika. (2021). Tekanan Eksternal, Faktor Politik, Pengendalian Internal Dan Gaya Kepemimpinan Dalam Meningkatkan Transparansi Pelaporan Keuangan Pemerintah Daerah. *Kajian Akutansi*, 22(1), 88–108.