

DAFTAR PUSTAKA

- Anees-ul-Husnain Shah, M., Ali, A., & Maqbool, M. A. (2017). Evaluation of Financial Management Competencies of School Principals and their Impact on Institutional Development at KP, Pakistan. *Global Economics Review*, *II*(I), 85–102. [https://doi.org/10.31703/ger.2017\(ii-i\).10](https://doi.org/10.31703/ger.2017(ii-i).10)
- Bafadal, I. (2009). *Manajemen Perlengkapan Sekolah, Teori, dan Aplikasinya*. Bumi Aksara.
- Bawono, I. R., Suroso, A., & Yuniarso, G. P. (2021). Assessing Effect of The Factors that Influence Financial Reporting Information Quality. *AKRUAL: Jurnal Akuntansi*, *12*(2), 107. <https://doi.org/10.26740/jaj.v12n2.p107-116>
- Birks, D. F. (2016). Marketing research. In *The Marketing Book: Seventh Edition*. <https://doi.org/10.4324/9781315890005>
- Bonnafoos-Boucher, M., & Rendtorff, J. D. (2016). Stakeholder Theory: A model for strategic management. In *SpringerBriefs in Ethics*.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management 15 Edition*. Cengage Learning.
- Brigham, & Ehrhardt, M. (2017). *Financial Management - Theory and Practice, 15e*. Cengage Learning, 1221.
- Burnes, B. (2017). *Managing Change*. Pearson Education Limited.
- Chang, H. L., Chou, Y. C., Wu, D. Y., & Wu, S. C. (2018). Will firm's marketing efforts on owned social media payoff? A quasi-experimental analysis of tourism products. *Decision Support Systems*, *107*, 13–25. <https://doi.org/10.1016/j.dss.2017.12.011>
- Chen, S., Li, Z., Han, B., & Ma, H. (2021). Managerial ability, internal control and investment efficiency. *Journal of Behavioral and Experimental Finance*, *31*, 100523. <https://doi.org/10.1016/j.jbef.2021.100523>
- Civelek, M. E. (2018). Essentials of Structural Equation Modeling. In *Zea Books* (Nomor April). <https://doi.org/10.13014/k2sj1hr5>
- Corsi, K., Castellano, N. G., Lamboglia, R., & Mancini, D. (2017). Reshaping Accounting and Management Control Systems: New Opportunities from Business Information Systems. In *Lecture Notes in Information Systems and Organisation* (Vol. 20). Springer Nature. https://doi.org/10.1007/978-3-319-49538-5_18
- Cummings, T., & Worley, C. (2015). Organization Development and Change. In *Human*

- Resource Development*. Cengage Learning. https://doi.org/10.1007/978-1-137-36010-6_6
- Damodaran, A. (2012). *Investment philosophies*. *Wiley finance series*, 609.
- David, Heince, Robby, & Christian. (2019). *EFFECT OF UNDERSTANDING FINANCIAL MANAGEMENT, REGIONAL FINANCIAL ACCOUNTING SYSTEMS, EFFECTIVENESS OF INTERNAL CONTROL, AND COMMITMENT TOWARDS FINANCIAL PERFORMANCE OF NORTH SULAWESI PROVINCE*. 08(01), 51–59.
- De Waal, A. A. (2020). High Performance Managerial Leadership. In *Managerial Leadership*. Praeger.
- Dessler, G. (2020). *Human resource management*-Pearson.
- Dive, B. (2008). The Accountable Leader: Developing Effective Leadership Through Managerial Accountability. In *Managerial Leadership*. <https://doi.org/10.2307/j.ctv104tb1b.34>
- Dzulfikar, A. (2015). Analisis Pengelolaan Keuangan Sekolah di SMA Negeri Kabupaten Kendal. *Manajemen Keuangan*, 1(2), 11–21.
- Endah, N. (2020). the Implementation of Good Corporate Governance and Efforts To Prevent Fraud in Banking Companies. *Jurnal Reviu Akuntansi dan Keuangan*, 10(1), 136–149. <https://doi.org/10.22219/jrak.v10i1.10268>
- Fauziyyah, N. (2019). THE INFLUENCE OF ENVIROMENTAL PERFORMANCE AND OWNERSHIP STRUCTURE ON THE FIRM'S VALUE WITH THE FINANCIAL PERFORMANCE AS INTERVENING VARIABLE (Empirical Study on company listed in Indonesia Stock Exchange Period 2013-2017). *Business Process Management Journal*, 2(1), 23–33.
- Ferreira, J., Coelho, A., & Moutinho, L. (2020). Dynamic capabilities, creativity and innovation capability and their impact on competitive advantage and firm performance: The moderating role of entrepreneurial orientation. *Technovation*, 92–93(July 2018), 102061. <https://doi.org/10.1016/j.technovation.2018.11.004>
- Ghozali, I. (2013). *Aplikasi Analisis Multivariat dengan Program IBM SPSS (7 ed.)*. Penerbit Universitas Diponegoro.
- Hair, Black, Babin, & Anderson, R. E. (2010). *Multivariate data analysis*. Pearson Education.
- Harrison, J. S., Barney, J. B., Freeman, R. E., & Phillips, R. A. (2019). The cambridge handbook of stakeholder theory. In *The Cambridge Handbook of Stakeholder Theory*. <https://doi.org/10.1017/9781108123495>
- Harsono. (2007). *Pengelolaan Pembiayaan Pendidikan*. Pustaka Book Publisher.
- Hashad, T. M., & Eissa, A. M. (2021). The Effect of Managerial Ability on Financial Reporting

Timeliness: Egypt Evidence. *journal of accounting finance and auditing studies (JAFAS)*, 7(3), 86–103. <https://doi.org/10.32602/jafas.2021.020>

Higgins, R. C., Ross, S. A., & Modigliani, F. (2016). *Analysis for Financial Management Analysis for Financial Management The McGraw-Hill/Irwin Series in Finance, Insurance, and Real Estate*.

Hutagalung, D. H. N. I. (2018). *Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintahan Kota Medan*. X, 1–5.

Ibrahim, M. (2017). Effects of internal control, corporate governance, organizational culture, and management audit on managerial performance: evidence from Indonesia. *International Journal of Economic Perspectives*, 11(3), 1826–1832.

Kaawaase, T. K., Nairuba, C., Akankunda, B., & Bananuka, J. (2021). Corporate governance, internal audit quality and financial reporting quality of financial institutions. *Asian Journal of Accounting Research*, 6(3), 348–366. <https://doi.org/10.1108/AJAR-11-2020-0117>

Kartikawati, K. (2016). Pengaruh Pengendalian Intern Terhadap Akuntabilitas Manajemen Keuangan Sekolah. *EQUILIBRIUM: Jurnal Ilmiah Ekonomi dan Pembelajarannya*, 4(1), 13. <https://doi.org/10.25273/equilibrium.v4i1.618>

Kemenkeu. (2021). Anggaran Pendapatan dan Belanja Negara 2021. *Kementerian Keuangan Direktorat Jenderal Anggaran*, 1–48. <https://www.pajak.go.id/id/artikel/mengenal-insentif-pajak-di-tengah-wabah-covid-19#:~:text=Pemberian fasilitas ini diberikan melalui,22 Impor kepada wajib pajak.&text=Ketiga adalah PPh Pasal 25,selama 6 bulan ke depan>.

Kline, R. B. (2015). *TXTBK Principles and practices of structural equation modelling Ed. 4 ****. In *Methodology in the social sciences*.

Lari Dashtbayaz, M., Salehi, M., & Safdel, T. (2019). The effect of internal controls on financial reporting quality in Iranian family firms. *Journal of Family Business Management*, 9(3), 254–270. <https://doi.org/10.1108/JFBM-09-2018-0047>

Malhotra, N. K., & Hall, P. (2015). *Student Resource Manual with Technology Manual Essentials of Marketing Research: A Hands-On Orientation Preface*.

Mardikanto, T. (2014). *CSR (Corporate Social Responsibility)*. Alfabeta.

Mulyadi. (2014). *Auditing*. Salemba Empat.

Mulyani, S., & Arum, E. D. P. (2016). The influence of manager competency and internal control effectiveness toward accounting information quality. *International Journal of Applied Business and Economic Research*, 14(1), 181–190.

Mulyasa. (2009). *Menjadi Kepala Sekolah Profesional*. Rosdakarya.

- Mulyono. (2009). *Manajemen Administrasi & Organisasi Pendidikan*. Ar-Ruzz Media.
- Naz'aina. (2015). The Effect of Internal Control System and Amil Competence on the Financial Reporting Quality at Zakat Management Institution Active Member of Zakat Forum in Special Capital City Region Jakarta and West Java Provinces. *Procedia - Social and Behavioral Sciences*, 211, 753–760. <https://doi.org/10.1016/j.sbspro.2015.11.100>
- Novelio, A. (2021). *ICW: Negara Rugi Rp1,6 Triliun akibat Korupsi Sektor Pendidikan*. cnnindonesia. <https://www.cnnindonesia.com/nasional/20211122090819-12-724220/icw-negara-rugi-rp16-triliun-akibat-korupsi-sektor-pendidikan>
- Pidarta. (2009). *Supervisi Pendidikan Kontekstual*. Rineka Cipta.
- Puspitasari, R., Tinggi, S., Ekonomi, I., Zarkasyi, S. W., Padjadjaran, U., Iriyadi, I., Tinggi, S., & Ekonomi, I. (2021). *COMPETENCY AND QUALITY OF FINANCIAL REPORTING MANAGEMENT OF COMPETENCY AND QUALITY OF FINANCIAL REPORTING MANAGEMENT*. May. <https://doi.org/10.5281/zenodo.4969626>
- Ridwan. (2009). *Administrasi dan Manajemen*. Bina Aksara.
- Rizani, F., Lisandri, L., Boedhi, S., & Syam, A. Y. (2019). *Effect of Institutional Ownership and Managerial Ownership on Corporate Financial Performance: Mediating Earning Management*. January. <https://doi.org/10.2991/piceeba2-18.2019.61>
- Rohiat. (2008). *Manajemen Sekolah; Teori Dasar dan Praktik*. PT Refika.
- Safari Gerayli, M., Rezaei Pitenoei, Y., & Abdollahi, A. (2021). Do audit committee characteristics improve financial reporting quality in emerging markets? Evidence from Iran. *Asian Review of Accounting*, 29(2), 251–267. <https://doi.org/10.1108/ARA-10-2020-0155>
- Savitri, E., Andreas, A., Diyanto, V., & Gumanti, T. A. (2020). the Effect of Leadership, Internal Control System, and Organizational Commitment on Accountability of Village Financial Management. *Jurnal Aplikasi Manajemen*, 18(3), 522–532. <https://doi.org/10.21776/ub.jam.2020.018.03.12>
- Setiyawati, H. (2013). The effect of Internal Accountants' Competence, Managers' Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting. *International Journal of Business and Management Invention ISSN*, 2(11), 19–27. www.ijbmi.org
- Shet, S. V., & Pereira, V. (2021). Proposed managerial competencies for Industry 4.0 – Implications for social sustainability. *Technological Forecasting and Social Change*, 173(July), 121080. <https://doi.org/10.1016/j.techfore.2021.121080>

Soegito. (2010). *Kepemimpinan Manajemen Berbasis Sekolah*. Unnes Press.

Sutomo. (2011). *Manajemen Sekolah*. UPT Press.

Torres, L., & Garcia-Lacalle, J. (2021). Financial reporting quality and online disclosure practices in spanish governmental agencies. *Sustainability (Switzerland)*, 13(5), 1–21. <https://doi.org/10.3390/su13052437>

Tran, Y. T., Nguyen, N. P., & Hoang, T. C. (2021). The role of accountability in determining the relationship between financial reporting quality and the performance of public organizations: Evidence from Vietnam. *Journal of Accounting and Public Policy*, 40(1), 106801. <https://doi.org/10.1016/j.jaccpubpol.2020.106801>

Ullah, K., & Bagh, T. (2019). *Finance and Management Scholar at Riphah International University Islamabad, Pakistan, Faculty of Management Sciences*. 10(4), 99–104. <https://doi.org/10.7176/RJFA>

Uwaoma, I., & Ordu, P. A. (2015). The Impact of Internal Controls on Financial Management: A Case of Production Companies in Nigeria. *International Journal of Economics, Commerce and Management United Kingdom*, 12(12), 103–132.

Vaassen, E., Meuwissen, R., & Schelleman, C. (2009). *Accounting Information System and Internal Control* (1st ed.). Jhon Wiley & Sons, Inc.

van Assen, M. F. (2020). Empowering leadership and contextual ambidexterity – The mediating role of committed leadership for continuous improvement. *European Management Journal*, 38(3), 435–449. <https://doi.org/10.1016/j.emj.2019.12.002>

Verle, K., Markič, M., Kodrič, B., & Zoran, A. G. (2014). Managerial competencies and organizational structures. *Industrial Management and Data Systems*, 114(6), 922–935. <https://doi.org/10.1108/IMDS-01-2014-0019>

Victor, A. A. (2017). Analysis of principals' Managerial Competencies for Effective Management of School Resources in Secondary Schools in Anambra State, Nigeria. *International Journal of Social Sciences, Humanities and Education Volume*, 1(4), 236–245.

Wahdjosumidjo. (2011). *Kepemimpinan Kepala Sekolah*. Prenada Media

Yang, L. R., Yen, H. F., & Chiang, Y. F. (2012). A framework for assessing impacts of leadership competency on police project performance: Mediating role of job satisfaction and moderating role of project type. *Policing*, 35(3), 528–550. <https://doi.org/10.1108/13639511211250785>