



## QUERY FORM

12 Jul 2019, 19.55

Dear Wahyudin Nor,

Thank you for publishing with Emerald.

The proof of your article which will publish in Asian Journal of Accounting Research is now available for review.

Article Title: Financial Statement Disclosure on Local Government Website in Indonesia

Article DOI: AJAR-06-2019-0043

Article ID: AJAR630775

You have been sent this proof as the Corresponding Author. Please note that your co-author/s will not receive a proof of this article, so only corrections submitted via this proof will be incorporated into the final published version of your article. Please ensure all author names and affiliations are correct before returning the proof.

Please click the link below to access your proof:

<https://emeraldops.mpslimited.com/EmeraldItrack/reviewerproofs/04a67b6caf40bf16879bf2f186bebcec>

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## QUERY FORM

Kind regards,

Emerald Publishing Limited  
[www.emeraldpublishing.com](http://www.emeraldpublishing.com)

Rab, 24 Jul 2019, 12.38

Dear Article Admin of Emerald Insight,

Hope this finds you well.

I am sorry, that I had missed to revise our article (DOI: AJAR-06-2019-0043 and Id: AJAR630775) and not responded the queries asked.

Honestly, I have not been familiar with Emerald's submission system and somehow I pressed certain button, then the article suddenly being submitted to the Emerald System.

Please find the attached revised article and responded queries.

Thank you very much for your help.

I am looking forward to hearing from you.

Best regards

**JOURNAL:** Asian Journal of Accounting Research

**VOL/ISSUE NO:** 00/00

**ARTICLE NO:** 630775

**ARTICLE TITLE:** Financial statement disclosure on local government website in Indonesia

**AUTHORS:** Wahyudin Nor, Muhammad Hudaya and Rifqi Novriyandana



## QUERY FORM

*Note to Editors:* The queries listed in the table below are for the Author. Please ignore these queries.

*Note to Authors:* During the production of your article we came across the following queries listed in the table below. Please review the queries and insert your reply or correction at the corresponding line in the PDF proof of the article which follows this query page.

No.	Queries
Q1  <i>Author Response:</i>	Please check and confirm whether the article title “Financial statement disclosure on local government website in Indonesia” should be changed to “Financial statement disclosure on a local government website in Indonesia”  <i>It has been addressed and also change the title to be:</i> Financial Statements Disclosure of Indonesian Local Governments’ Websites: A Quest of Its Determinant(s).
Q2  <i>Author Response:</i>	Please check the sentence “The data of this research comprise 68 out ...” for correctness.  <i>It has been addressed.</i>
Q3  <i>Author Response:</i>	Please confirm whether the edit made in the sentence “However, unofficial data states that the local ...” retain your intended meaning.  <i>It has been addressed.</i>
Q4  <i>Author Response:</i>	Please confirm whether the edit made in the sentence “ ... irregularities in the preparation of the government financial ...” retain your intended meaning.  <i>It has been addressed.</i>
Q5  <i>Author Response:</i>	The sentence “Rahim and Martani (2015) expressed the pressure of information requests ...” seems to be unclear, please check and suggest.  <i>It has been addressed.</i>



## QUERY FORM

<p>Q6</p> <p><i>Author Response:</i></p>	<p>The sentence “That is, with the commitment that is owned ...” seems to be unclear, please check and suggest.</p> <p><i>It has been addressed.</i></p>
<p>Q7</p> <p><i>Author Response:</i></p>	<p>Please check the change in spelling from Liestini (2008) to Liestiani (2008) as per the reference list in the sentence “The findings and recommendations...for repairs and correction.s. Else provide complete publication details for Liestini (2008).</p> <p><i>It has been addressed.</i></p>



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Q8	Please check the change in spelling from Style and Tennyson (2007) to Styles and Tennyson (2007) as per the reference list in the sentence "said that the higher per...the public is increasingly greater." Else provide complete publication details for Style and Tennyson (2007).
<i>Author Response:</i>	<i>It has been addressed.</i>
Q9	Please check the change in spelling from Serrano <i>et al.</i> (2009) to Serrano Cinca <i>et al.</i> (2009) as per the reference list in the sentence "found a positive correlation...disclosure on the website." Else provide complete publication details for Serrano <i>et al.</i> (2009)
<i>Author Response:</i>	<i>It has been addressed.</i>
Q10	The sentence "That is, with the commitment of leadership has a role in ..." seems to be unclear, please check and suggest.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q11	References Mowday (1987), Perez <i>et al.</i> (2014), Verawaty (2015), SPKN (2017), Mulgan (1997), Gilardi (2001), Garry and Lamont (2003), Dalt (2010), Adha <i>et al.</i> (2014) are cited in the text but not included in the reference list. Please provide complete publication details to include in the reference list; else confirm the deletion of the text citation.
<i>Author Response:</i>	



## QUERY FORM

	<i>It has been addressed.</i>
Q12	The sentence “In connection with the role of the local head ...” seems to be incomplete, please check and suggest.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q13	The sentence “The local head commitment variable refers ...” seems to be unclear, please check and suggest.
<i>Author Response:</i>	<i>It has been addressed.</i>



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Q14	Please confirm whether the edit made in the sentence “Logistic regression is an analysis used to figure out ...” retain your intended meaning.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q15	The sentence “In this study of 34 provinces ...” seems to be incomplete, please check and suggest.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q16	Please check the sentence “Therefore, the data used in the research of ...” for correctness.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q17	The sentence “To know the description of the characteristic or phenomenon ...” seems to be incomplete, please check and suggest.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q18	Please supply initials of “Akmal” in reference: Akmal and Tugiman (2006).
<i>Author Response:</i>	<i>It has been addressed.</i>
Q19	Please provide the page range in reference: Handayani (2010).
<i>Author</i>	



## QUERY FORM

<i>Response:</i>	<i>It has been addressed.</i>
Q20 <i>Author Response:</i>	Please provide city location in reference: Hilmi (2010). <i>It has been addressed.</i>
Q21 <i>Author Response:</i>	Please provide the issue number in references: Lupia and McCubbins (2000), Styles and Tennyson (2007). <i>It has been addressed.</i>
Q22 <i>Author Response:</i>	Please provide the date and city location of conference in reference: Silviana (2012). <i>It has been addressed.</i>
Q23 <i>Author Response:</i>	Please supply initials of “Yeny” and issue number in reference Yeny <i>et al.</i> (2016) <i>It has been addressed.</i>





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Q24	Please provide the link of "a" in Tables III and V.
<i>Author Response:</i>	<i>It has been addressed.</i>
Q25	Please check and confirm the changes of the publication year of the reference: Gandia (2008).
<i>Author Response:</i>	<i>It has been addressed.</i>



## QUERY FORM

Rab, 7 Agu 2019, 19.26  
kepada saya

Dear Dr. Nor:

We are about to process your article and would like to confirm that the title of your paper should be: “Financial statement disclosure on local government website in Indonesia”?

I had received information from the editor that it should be: "Financial Statements Disclosure of Indonesian Local Governments' Websites: A Quest of Its Determinant(s)".

Many thanks.

**Kind regards**

**Simon Buckley**

Content Editor | Emerald Publishing

Tel: +44 (0) 1274 785154 | Fax: +44 (0)1274 785200

[sbuckley@emeraldgroup.com](mailto:sbuckley@emeraldgroup.com) | [www.emeraldgroupublishing.com](http://www.emeraldgroupublishing.com)

[Follow us on Twitter](#)

8 Agu 2019, 08.08

Dear Simon & Article Admin,

Hope this finds you well.

I am sorry for late response, I am writing for queries and corrections on our manuscript.

I will send the responded queries and revised manuscript within four hours from now.

Concerning title, we have altered it into the second one:

*Financial Statements Disclosure of Indonesian Local Governments' Website: A Quest of Its Determinant(s)*

Best Regards



## QUERY FORM

Kam, 8 Agu 2019, 11.01  
kepada articleadmin, Simon, saya, hudaya

Dear article admin

Hope this finds you well.

Please find attached revised paper and responded queries.

We have considered your question on title of the paper and decided to alter it with the new one (the third title)

*Financial Statements Disclosure on Indonesian Local-Government Websites: A Quest of Its Determinant(s)*

The title uses article *on* instead of *of* after the word *Disclosure* and putting (dash or -) on phrase local-government (without s).

Thank you very much for your help along the process of this publication.

We really appreciate your corrections and suggestions.

Best Regards

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No.	Queries
Q1	Please suggest whether "disclosure on local government" can be changed to "disclosure on the local government" in article title.
<i>Authors Response:</i>	<i>Authors has addressed the issue and then <u>changed the title of the paper to be:</u> Financial Statements Disclosure on Indonesian Local-Government Websites: A Quest of Its Determinant(s)</i>
Q2	The sentence "This development paves the way the importance..." seems unclear please check and confirm.
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q3	The sentence "Pe'rez et al. (2008) stating the level of public education..." seems unclear please check and confirm.
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q4	References Evans and Yen (2005), Rahim and Martani (2015), Hartono (2006), Serrano <i>et al.</i> (2009), Prasetyaningsih (2015), Kristiawan (2014), Perez <i>et al.</i> (2014) and Garry and Lamont (2003) are cited in the text but not included in the reference list. Please provide complete publication details to include in the reference list; else confirm the deletion of the text citation.
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q5	Please check and confirm the insertion of closing quote in the sentence "Public perception of opinions" other than unqualified.



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<i>Authors Response:</i>	<i>The issue has been addressed by paraphrasing and change the reference used.</i>
Q6	Nosihana and Rizal (2016) has been changed to Nosihana and Yaya (2016) so that this citation matches the Reference List in the sentence "However, Nosihana and Yaya (2016) found that opinion..." Please confirm whether this is correct. If not, please provide complete publication details for Nosihana and Rizal (2016).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>



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*Note to Authors:* During the production of your article we came across the following queries listed in the table below. Please review the queries and insert your reply or correction at the corresponding line in the PDF proof of the article which follows this query page.

Q7	The sentence "The needs of a society that increasingly will be..." seems unclear throughout the paper. Please check and confirm.
<i>Authors Response:</i>	<i>The issue has been addressed by paraphrasing the sentence.</i>
Q8	Please check the change in spelling from Dalt (2010) to Darl (2010) as per the reference list in the sentence "Darl (2010) states that innovative concepts have always emerged...". Else provide complete publication details for Dalt (2010).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q9	The sentence "The dependent variable.." seems unclear please check and confirm
<i>Authors Response:</i>	<i>The issue has been addressed.</i>



## QUERY FORM

Q10  <i>Authors Response:</i>	Please check and confirm the change made in value "0.557" from "557".  <i>The issue has been addressed.</i>
Q11  <i>Authors Response:</i>	Please supply the initials for the author name "Akmal" in reference: Akmal and Tugiman (2006).  <i>The issue has been addressed.</i>
Q12  <i>Authors Response:</i>	Please provide the date of the Conference in reference: Fontanella and Rossieta (2014), Hilmi and Martani (2012).  <i>The issue has been addressed.</i>
Q13  <i>Authors Response:</i>	Please provide complete publication details in reference: Gilardi (2001)  <i>The issue has been addressed.</i>
Q14  <i>Authors Response:</i>	Please provide the issue number in reference: Gong <i>et al.</i> (2007), Mowday <i>et al.</i> (1979).  <i>The issue has been addressed.</i>
Q15  <i>Authors Response:</i>	Please supply the initials for the author name "Silviana" in reference: Silviana (2012).  <i>The issue has been addressed.</i>



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JOURNAL: Asian Journal of Accounting

Research VOL/ISSUE NO: 00/00

ARTICLE NO: 630775

ARTICLE TITLE: Financial statement disclosure on local government website in Indonesia  
AUTHORS: Wahyudin Nor, Muhammad Hudaya and Rifqi Novriyandana

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*Note to Authors:* During the production of your article we came across the following queries listed in the table below. Please review the queries and insert your reply or correction at the corresponding line in the PDF proof of the article which follows this query page.

Q16	Please supply the initials for the author name "Verawaty" in reference: Verawaty (2014).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q17	Please supply the initials for the author name "Verawaty" and date of the Conference in reference: Verawaty (2015).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q18	Please provide accessed date in references: Hartono (2018), Kristiawan (2018) and Republik Indonesia (2008, 2010, 2014).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>
Q19	Please provide the city location of publisher and date of the Conference in reference: Rahim and Martani (2016).
<i>Authors Response:</i>	<i>The issue has been addressed.</i>





## QUERY FORM

8 Agu 2019, 21.59

kepada Wahyudin, saya, hudaya@ulm.ac.id, Simon

Dear Dr. Wahyudin Nor,

Thank you, we have done changes and corrected revised proof attached for your approval. Please review and confirm at the earliest.

Best regards,  
Emerald Publishing Limited

Jum, 9 Agu 2019, 17.14

Dear Article Admin

Hope this finds you well.

We have checked on the draft of paper and did some corrections on the paper.

We did corrections on some areas:

1. Our affiliation, it should be: *University of Lambung Mangkurat*
2. References (file is attached, list of corrections on there)

The last, could you please to correct marker that come up in every odd number of page at the right-top side. it is missing 's' on the word statement, so it should be *Financial Statements Disclosure*.

Thank you very much for your help.

### Corrections on References

9 August, 2019

We did some corrections on the draft of our paper in AJAR. We mark bold for the differences.

1	AJAR Draft	<b>Darl</b> , R. (2010), <i>New Era of Management (Era Baru Manajemen)</i> , Salemba Empat, Jakarta.
	<i>Should be</i>	<b>Dalt</b> , R. (2010). <i>New Era Of Management (Era Baru Manajemen)</i> . Salemba Empat. Jakarta
2	AJAR Draft	Fontanella, A., & Rossieta, H. (2014). Pengaruh Desentralisasi Fiskal dan Kinerja terhadap Akuntabilitas Pelaporan Keuangan Pemerintah Daerah di Indonesai. <i>Simposium Nasional Akuntansi XVII. Mataram, 24-27 September, Lombok.</i>
	<i>Should be</i>	<b>Deleted (because we no longer use it)</b>
3	AJAR Draft	Gilardi, F. (2001), "Principal-agent models go to Europe: independent regulatory agencies as ultimate step of delegation".



## QUERY FORM

	<i>Should be</i>	Gilardi, F. (2001), "Principal-agent models go to Europe: Independent regulatory agencies as ultimate step of delegation", <i>Paper presented at the ECPR General Conference, 6-8 September 2001. Canterbury (UK).</i>
4	AJAR Draft	Gong, W., Li, Z.G. and Stump, R.L. (2007), "Global internet use and access: cultural considerations", <i>Asian Pacific Journal of Marketing and Logistics</i> , Vol. 19, pp. 57-74.
	<i>Should be</i>	Gong, W., Li, Z. G. & Stump, R. L. (2007), "Global Internet Use And Access: Cultural Considerations". <i>Asian Pacific Journal of Marketing and Logistics. Vol. 19, No. 1</i> , pp. 57-74.
5	AJAR Draft	Hilmi, A.Z. and Martani, D. (2012), "Analisa Faktor-faktor yang Mempengaruhi Tingakt Pengungkapan Laporan Keuangan Pemerintah Provinsi", <i>Simposium Nasioanl Akuntasni XV, Banjarmasin.</i>
	<i>Should be</i>	Hilmi, A. Z., & Martani, D. (2012), "Analisa Faktor-faktor yang Mempengaruhi Tingakt Pengungkapan Laporan Keuangan Pemerintah Provinsi", <i>Simposium Nasioanl Akuntasni XV. Banjarmasin, 20-23 September.</i>
6	AJAR Draft	Mowday, R.T., Steers, R.M. and Porter, L.W. (1979), "The measurement of organizational commitment", <i>Journal of Vocational Behavior</i> , Vol. 14, pp. 224-247.
	<i>Should be</i>	Mowday, R. T., Steers, R. M., & Porter, L. W. (1979), "The Measurement of Organizational Commitment". <i>Journal of Vocational Behavior, Vol. 14, No. 2</i> , pp. 224-247.
7	AJAR	Silviana (2012), Pengaruh Komitmen Kepala Daerah Terhadap Kualitas Laporan Keaunagn Pemerintah Daerah di Provinsi Jawa Barat, Universitas Widyatama, Bandung.
	Seharusnya	Silviana. (2012). Pengaruh Komitmen Kepala Daerah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah di Provinsi Jawa Barat. <i>Seminar Nasional Akuntansi dan Bisnis</i> (pp. 862-869). Universitas Widyatama. Bandung, <b>27 Maret</b>
8	AJAR Draft	Verawaty (2015), "Determinan Aksesibilitas Internet Financial Reporting melalui E-Government Pemerintah Daerah di Indonesia", <i>Simposium Nasional Akuntansi XVIII, Medan</i>
	<i>Should be</i>	Verawaty. (2015), "Determinat Aksebilitas Internet Financial Reporting melalui E-Goverment Pemerintah Daerah di Indonesia". <i>Simposium Nasional Akuntansi</i> (pp. 1-25). Medan, <b>16-19 September: Ikatan Akuntan Indonesia KAPD.</b>
<b>Further Reading</b>		
1	AJAR Draft	Hartono, T. (2018), "Evaluasi Penyelesaian Tindak Lanjut Temuan Audit sebagai Unsur Penilaian Kinerja Manajemen Kantor Cabang (studi kasus pada Bank BTN)", available at: <a href="http://eprints.undip.ac.id/15918/">http://eprints.undip.ac.id/15918/</a>
	<i>Should be</i>	Hartono, T. (2018), "Evaluasi Penyelesaian Tindak Lanjut Temuan Audit sebagai Unsur Penilaian Kinerja Manajemen Kantor Cabang (studi kasus pada Bank



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		<i>BTN</i> ”, Retrieved September 29, 2018, available at: <a href="http://eprints.undip.ac.id/15918/">http://eprints.undip.ac.id/15918/</a>
2	AJAR Draft	Kristiawan, B.A. (2018), “Evaluasi Penyelesaian Tindak Lanjut Temuan Audit sebagai Unsur Penilaian Kinerja Manajemen Kantor Cabang (studi kasus pada Bank BTN)”, available at: <a href="http://eprints.undip.ac.id/15918/">http:// eprints.undip.ac.id/15918/</a>
	<i>Should be</i>	Kristiawan, B. A. (2014), “ <i>Faktor-faktor yang Berpengaruh terhadap Penyelesaian Tindak Lanjut Hasil Pemeriksaan BPK</i> ”, Retrieved September 29, 2018, available at: <a href="http://eprints.undip.ac.id/15918/">http://eprints.undip.ac.id/15918/</a>
3	AJAR Draft	Prasetyaningsih, E. (2018), “Pengaruh Karakteristik Keuangan Daerah dan Temuan Audit Terhadap Kinerja Pemerintah pada Pemerintah Daerah Se-Indonesia”, available at: <a href="https://eprints.uns.ac.id/18133/">https://eprints.uns.ac.id/18133/</a>
	<i>Should be</i>	Prasetyaningsih, E. (2015). “ <i>Pengaruh Karakteristik Keuangan Daerah dan Temuan Audit Terhadap Kinerja Pemerintah pada Pemerintah Daerah Se-Indonesia.</i> ” Retrieved September 29, 2018, available at: <a href="https://eprints.uns.ac.id/18133/">https://eprints.uns.ac.id/18133/</a>
4	AJAR Draft	Rahim, W.M. and Martani, D. (2016), “Analisis Pengaruh Tingkat Akses Internet, Kompetensi Politik, Opini Audit, Karakteristik Pemda, dan Karakteristik Demografi terhadap Pengungkapan informasi keuangan dan Non-keuangan website pemerintah daerah”, Konferensi Regional Akuntansi III di Jember
	<i>Should be</i>	Rahim, W. M., & Martani, D. (2016). “Analisis Pengaruh Tingkat Akses Internet, Kompetensi Politik, Opini Audit, Karakteristik Pemda, dan Karakteristik Demografi terhadap Pengungkapan informasi keuangan dan Non-keuangan website pemerintah daerah”, Konferensi Regional Akuntansi III (pp. 1-14). Jember, <b>21-24 April</b> , IAI KAPD Jatim.
5	AJAR Draft	Republik Indonesia (2008), “Undang-undang No 14 tentang Keterbukaan Informasi Publik”, available at: <a href="http://www.kpk.go.id/images/pdf/uu%20pip/UU_No_14_Tahun_2008.pdf">www.kpk.go.id/images/pdf/uu%20pip/UU_No_14_Tahun_2008.pdf</a>
	<i>Should be</i>	Republik Indonesia. (2008). <i>Undang-undang No 14 tentang Keterbukaan Informasi Publik</i> . Retrieved September 27, 2018, available at: <a href="https://www.kpk.go.id/images/pdf/uu%20pip/UU_No_14_Tahun_2008.pdf">https://www.kpk.go.id/images/pdf/uu%20pip/UU_No_14_Tahun_2008.pdf</a>
6	AJAR Draft	Republik Indonesia (2010), “Peraturan Pemerintah No. 65 tentang Sistem Informasi Keuangan Daerah”, available at: <a href="http://www.djpk.kemenkeu.go.id/attach/post-no-65-tahun-2010-tentang-perubahan-atasperaturan-pemerintah-no-56-tahun-2005-tentang-sistem-informasi-keuangan-daerah/-552-740-pp_65_tahun_2010.pdf">www.djpk.kemenkeu.go.id/attach/post-no-65-tahun-2010-tentang-perubahan-atasperaturan-pemerintah-no-56-tahun-2005-tentang-sistem-informasi-keuangan-daerah/-552-740-pp_65_tahun_2010.pdf</a>
	<i>Should be</i>	Republik Indonesia. (2010). <i>Peraturan Pemerintah No. 65 tentang Sistem Informasi Keuangan Daerah</i> . Retrieved September 27, 2018, available at: <a href="http://www.djpk.kemenkeu.go.id/attach/post-no-65-tahun-2010-tentang-perubahan-atas-peraturan-pemerintah-no-56-tahun-2005-tentang-sistem-informasi-keuangan-daerah/-552-740-pp_65_tahun_2010.pdf">http://www.djpk.kemenkeu.go.id/attach/post-no-65-tahun-2010-tentang-perubahan-atas-peraturan-pemerintah-no-56-tahun-2005-tentang-sistem-informasi-keuangan-daerah/-552-740-pp_65_tahun_2010.pdf</a>
7	AJAR Draft	Republik Indonesia (2014), “Undang-undang No. 23 Tentang Pemerintah Daerah”, available at: <a href="https://pih.kemlu.go.id/files/UU0232014.pdf">https:// pih.kemlu.go.id/files/UU0232014.pdf</a>
	<i>Should be</i>	Republik Indonesia. (2014). <i>Undang-undang No. 23 Tentang Pemerintah Daerah</i> . Retrieved September 27, 2018, available at: <a href="https://pih.kemlu.go.id/files/UU0232014.pdf">https://pih.kemlu.go.id/files/UU0232014.pdf</a>



## QUERY FORM

Jum, 9 Agu 2019, 21.53

kepada Wahyudin, saya, hudaya@ulm.ac.id

Dear Dr. Wahyudin Nor,

Thank you, we have done changes and corrected revised proof attached for your approval. Please review and confirm at the earliest.

Best regards,  
Emerald Publishing Limited

9 Agu 2019, 23.43

Dear Article Admin,

We are very delighted to see the draft, thank you very much.

If it is possible, could you please to fix Figure 1. Number of local governments disclosing veiling their financial statement.

We revise on the graph *that start from 0 instead of 15* (please, see the graph in the attached file).

The rest looks good. We then agree to publish it.

Again thank you very much, have a nice weekend.