

	International Journal of Economics, Accounting, and Management	
	Vol. 1, No. 2, July 2024 Page 102-112	E-ISSN: 3047-6798 P-ISSN: 3047-678X
	Site : https://jurnal.intekom.id/index.php/ijeam	

Determinants of Financial Statement Publication on Regional Government *Website* (A Study on Government Regency/City in Central Java)

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Article Info

Article history:

Received July 20, 2024
Revised July 25, 2024
Accepted July 30, 2024

Keywords:

Political Competition,
Regional Expenditure,
Government Size,
Financial Statement Internet
Publication

ABSTRAK

This study aims to obtain empirical evidence to explain and describe the influence of political competition, regional spending, and regional government size on the publication of financial reports on regional government websites. This research will involve all district/city governments in Central Java Province in 2022. The sample selection in this research was carried out using a purposive sampling technique, and the sample consisted of 33 districts/cities in Central Java Province. Secondary data used in this research are district and city regional government financial reports (LKPD) in Central Java Province in 2022, which have been audited by the BPK. This data is published through the respective regional government websites. The data analysis used is descriptive analysis and multiple linear regression analysis. This research shows that regional spending, political competition, and government size do not influence the publication of financial reports on regional government websites.

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1. INTRODUCTION

Local governments can take advantage of information technology and information systems which are developing rapidly now. Currently, central and regional governments are encouraged by the existence of adequate information technology to maximize services and the needs of various levels of society with the aim of creating good governance. The government uses this technology as a means to express several ideas and information that have urgency related to financial processes through the official website of each regional government which is uploaded via the internet. This effort is being made by the government so that the government is transparent in its performance. This is supported by Law of the Republic of Indonesia no. 14 of 2008 concerning Openness of Public Information states that the government is obliged to effectively and efficiently disclose information to the public. This law emphasizes the increasing demand for transparency and accountability in government implementation [1]. Regional governments publish financial reports to fulfill transparency and accountability in the

implementation and management of financial reports which will later be accountable to various parties, namely the public, creditors, investors, and even other related parties related to the disclosure of these financial reports.

So far, many local governments in Indonesia have implemented the practice of using internet media as a tool for disclosing their financial reports. However, several other regional governments have not been able to carry out the practice of disclosing comprehensive information regarding financial reports and performance on their *websites*. They have not been able to make maximum use of it to submit their government's financial reports.

Sofyani and Dwirama stated that with internet-based disclosure of financial reports, the public's sense of trust in the implementation of transparency and accountability will also increase. However, it is indicated that not all local governments use the internet as a medium for conveying mandatory or voluntary information. This is because there are signals that there are certain factors that cause local governments to disclose information on the internet or not [1]. The disclosure level, for instance, has been found higher in regions that have better internet access [2]. In fact, regional governments should be wiser in accepting the fact that all parties can access transparent and accountable financial report disclosure because it includes a form of accountability by regional governments to and for the community for managed regional finances.

Government accountability to public requests for information is an important contribution to transparent government. Therefore, it is hoped that the publication of financial reports in existing media, through publication on the internet by local governments, will increase the sense of trust of community groups in transparency and accountability in government administration. This is also a form of effort by the regional government to create a clean government and minimize fraud such as corruption and abuse of office that occur within the government.

The present study examines the effect of political competition, regional spending, and regional government size on the publication of regional government financial report on the internet. Regional spending can be used to improve services to the community. Funds spent to improve services also come from the people. For this reason, regional governments should be obliged to increase transparency as a form of accountability for the community by funds channeled as regional expenditure funds. Saraswati et al stated that the high level of implementation of regional expenditure will increase regional government efforts to publish their financial reports online. The target of this activity is for the public to understand the amount of budget allocated in the Regional Government Budget to improve services to the community. That way, the better the quality of service provided, the higher the motivation of local governments to convey their financial information online [3].

Apart from regional spending, the variable used in this research is the regional government size. Susiyah et al states that a government can be assessed by paying attention to the total number of existing assets. The less wealth one has, the smaller the government, and vice versa. The level of government size will influence the level of public curiosity, which means that the larger the scale of government, the greater the public's inquisitiveness about the government assets that are owned and managed [4].

This study aims to gain an understanding of the latest developments regarding the current situation of regional government, and is based on suggestions from previous research in order to make a comparison of financial reporting on the internet by regional governments based on certain time periods. This research uses the 2022 government period.

2. METHOD

In studies this, the population studied covers all over government areas in the Province Central Java, which consists of over 35 entities, namely 29 districts and 6 regions which city is this data has researcher can or obtained from (<https://jateng.bps.go.id/>) with the total period observation during One

year in the period 2022. Meanwhile, the sampling method in this research applies a *purposive sampling technique* resulting in 33 samples of Regency/City Governments throughout Central Java .

Table 1. Definitions Operational Variable

No.	Variable	Measurement	Source
1	Publication Report Finance in Website (Y)	12 points information in accordance Instructions Minister of Home Affairs No. 188.52/1797/SJ $PLK = \frac{\sum SCORE}{Max (12)}$	(Putri and Setiawan , 2022)
2	Competition Political	KP = Amount Candidate Candidate District head	(Nurhunan et al., 2023)
3	Regional Shopping	BD = Realization Shopping Direct + Realization Shopping Not Direct	(Saraswati et al., 2019)
4	Size Government	$Size = LN Total Assets$ Note : - Size : Size Local government - LN : Natural Logarithm	(Masra and Sari, 2020).

Data obtained in study This Then will analyzed and tested with use various tool statistics, with apply statistics d escriptive and analytical regression multiple done For test hypothesis with using SPSS (*Statistical Package for the Social Sciences*).

3. RESULTS AND DISCUSSION

3.1 Descriptive Statistical Analysis Test Results

Table 1. Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum Value	Maximum Value	Average results	Std. Deviation
Political Competition	33	1	5	2.33	1,021
Regional Shopping	33	27.560675	29.214515	28.40555548	,343272206
Size of Government	33	28.561959	30.743109	29.12201639	,440421451
Publication of Financial Reports	33	,250	1,000	,80051	,206176
Valid N (listwise)	33				

Source: Processed data, 2024

According to table 1, the descriptive statistical analysis shown above shows that several things are related, including:

1. The political competition variable in the table above explains that the variable with 33 points with the amount of data consumed, shows the smallest value of 1 and the largest value of 5. The lowest political competition is in Kebumen Regency, Wonosobo Regency, Boyolali Regency, Sragen Regency, Pati Regency, and Semarang City. Meanwhile, the highest political competition is in Kudus Regency and Tegal City. The average political competition in this analysis is 2.33 with a standard deviation of 1.021. This finding explains that the mean value exceeds the standard deviation value, thus showing that the data is evenly distributed and shows good data quality.
2. The regional spending variable is results from the natural logarithm of the results of total regional expenditure in each regional government studied. Based on the table above, the regional expenditure variable shows the smallest value of 27.560675 or Rp. 932,071,471,274 (Salatiga City) and the

maximum value is 29.214515 or Rp. 4,871,946,697,040 (Semarang City). Meanwhile, the average regional expenditure is 28.40555548 or Rp. 2,169,581,656,776 with a standard deviation of 0.343272206. This finding explains that the mean value exceeds the standard deviation value, thus showing that the data is evenly distributed and shows good data quality.

3. The government size variable is the result of the natural logarithm of the total assets of the regional government under study. Based on the table above, the government size variable shows the smallest value of 28.561959 or Rp. 2,536,886,700,325 (Tegal City) and the maximum value is 30,743109 or Rp. 22,467,914,775,459 (Semarang City). Meanwhile, the average total assets of regional governments is 29.12201639 or Rp. 4,441,513,843,483 with a standard deviation of 0.440421451. This finding explains that the mean value exceeds the standard deviation value, thus showing that the data is evenly distributed and shows good data quality.
4. The Financial Report Publication variable in the table above explains that the smallest value which is 0.250 (Pekalongan District) and the largest value which is 1.00 (Banjarnegara Regency, Magelang Regency, Klaten Regency, Blora Regency, Pati Regency, Kendal Regency, Magelang City, Surakarta City, Salatiga City, Pekalongan City, and Tegal City). The average frequency of publication of district financial reports is 0.8005 or has an average value of documents that are published as many as 9 documents and a standard deviation value of 0.206176.

3.2 Classical Assumption Test Results

3.2.1 Normality Test

Table 2. Kolmogorov-smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		33
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,18435955
Most Extreme Differences	Absolute	,104
	Positive	,066
	Negative	-,104
Test Statistic		,104
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Sumber: Data diolah, 2024

The table presented above is a comprehensive table with information related to the normality test with Kolmogorov-Smirnov in a linear regression model involving the variables political competition, regional spending, and government size on the publication of financial reports on regional government *websites*, which shows a significance value of 0.200 where this value is greater than 5% or 0.05. With a sig value > 0.05, it means that the test states that in this research the data is normally distributed and the normality assumption is met.

3.2.2 Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients ^a			
Information		Collinearity Statistics	
		Tolerance	VIF
1	Political Competition	,873	1,145
	Regional Shopping	,749	1,335
	Size of Government	,692	1,444
a. Variables Dependent: Publication of Financial Reports			

Source: Processed data, 2024

The table above shows the results of the multicollinearity test analysis. The Political Competition variable (X1) has a tolerance value of 0.873 and a VIF value of 1.145. Furthermore, the Regional Expenditure variable (X2) has a tolerance value of 0.749 and a VIF value of 1.335. Government Size (X3) has a tolerance value of 0.692 and a VIF value of 1.444. Thus, the tolerance value for all independent variables is greater than 0.1. Meanwhile, the VIF value of all independent variables is below 10. So in this test it can be stated that the model is free from symptoms of multicollinearity between independent variables in the regression model.

3.3.3 Heteroscedasticity Test

Table 4. Glejser Test Results

Coefficients ^a		
Information		Sig.
1	(Constant)	,584
	Political Competition	,222
	Regional Shopping	,584
	Size of Government	,244
a. Variables Dependent: ABRESID		

Source: Processed data, 2024

The results of the test analysis shown in Table 4 show that the results of the heteroscedasticity model test using the Glejser Test have a significance value for the Political Competition variable (X1) of 0.222, the Regional Expenditure variable (X2) of 0.584, and the government size variable (X3) of 0.244. So it is explained that this research does not show symptoms of heteroscedasticity, with the significance value of each independent variable being more than 0.05. As a result, this research data is considered good because it does not contain heteroscedasticity problems.

3.3.4 Multiple Linear Analysis Test Results

Table 5. Regression Analysis Results

Coefficients ^a					
Information		Unstandardized Coefficients		t value	Significant.
		B	Std Error.		
1	(Constant)	2,905	3,181	,913	,369
	Political Competition	,071	,036	1,966	,059
	Regional Shopping	-,196	,115	-1,699	,100
	Size of Government	,113	,093	1,209	,236

a. Dependent Variable: Publication of Data Reports on Finance

Source: Processed data, 2024

Based on table 4.6, the resulting regression equation is:

$$PLK = 2.905 + 0.71 KP - 0.196 BD + 0.113 UP + e$$

Information:

PLK : Publication of Financial Reports

KP : Political Competition

BD : Regional Shopping

UP : Size of Government

The equation above can be used to produce the following analysis:

1. The value found related to constant (a) shows a value of 2.905 and a sig value of 0.369 (> 5%) which states that, if the variables of political competition, regional spending, and government size are considered constant, then the publication of financial reports on the regional government website is 290.5%.
2. The regression value for political competition was found to have reached 0.71 which is positive and has a sig value of 0.059 (> 5%) which means that the greater the number of potential candidates in political competition, the publication of financial reports on local government websites will increase by 7.1%. This shows that political competition does not have a significant influence on the publication of financial reports via local government websites.
3. The regression value for regional expenditure is -0.196 which is negative and has a significance value of 0.100 (> 5%). This shows that an increase in regional spending by regional governments will cause a decrease in the publication of financial reports on regional government websites by a percentage of 19.6%. In other words, regional spending does not significantly influence the publication of financial reports on regional government websites.
4. The regression value for government size reaches 0.113 which has a positive value with a significance value of 0.236 (> 5%). This means that the total increase in all assets that have been managed or owned by the regional government itself will result in an increase in the publication of financial reports on the regional government website by 11.3%. Thus, the size of the government does not have an active and significant influence on the publication of financial reports on the local government website.

3.3.5 Goodness of Fit Test

Table 6. F Test Results

ANOVA ^a			
Information		F value	Significant
1	Regression	2,423	,086 ^b
	Residual		
	Total		
a. Dependent Variable: Publication of Financial Reports			
b. Predictors: (Constant), Political Competition, Regional Expenditures, Government Size			

Source: Processed data, 2024

According to this table, the calculated F value was obtained, which resulted in an F value of 2.423 and a significance level of 0.086. Therefore, it can be concluded that the significance value of 0.086 is greater than 0.05 indicating that the combination of factors of political competition, regional spending, and regional government size do not influence the publication of financial reports on regional government websites together.

3.3.6 Determinant Coefficient Test (R^2)

Table 7. Test Results for Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted Square e	RStd. Error of the Estimate	Durbin-Watson
1	,448 ^a	,200	,118	,1936608	1,568
a. Predictors: (Constant), Political Competition, Regional Expenditures, Government Size					
b. Dependent Variable: Publication of Financial Reports					

Source: Processed data, 2024

The table that the researchers have presented above shows that the value of the Adjusted-R Square is 0.118 or 11.8%. This means that there is an impact of political competition, regional spending and government size of 11.8% on the publication of financial reports in local government *website* . Meanwhile, the other 88.2% is impacted by other independent variables that are not used as specific models through mechanisms in the research that researchers are currently reviewing.

3.4 Hypothesis Test Results

3.4.1 t test

Table 8. t test results

Information	Sig.	Decision
Political Competition on the Publication of Financial Reports	,059	Ha rejected/Ho accepted
Regional Expenditures Publication of Financial Reports	,100	Ha rejected/Ho accepted

Government Size Publication of Financial Reports	0,236	Ha rejected/Ho accepted
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Based on the previous table, namely table 7, the results of the t model hypothesis testing are found, namely as follows:

1. The influence of political competition on the publication of financial reports on local government *websites*

The regression coefficient value was tested and the results showed a positive (+) direction of 0.071 and the calculated t value was 1.966 with a significance level of $0.59 > 0.05$. Thus, H_a is rejected and H_o is accepted. This shows that the publication of financial reports on regional government websites is not influenced by political competition in each region in Central Java Province.

2. The influence of regional spending on the publication of financial reports on regional government websites

The regression coefficient value was tested and the results showed a negative (-) direction of -0.196 and the calculated t value was -1.699 with a significance level of $0.100 > 0.05$. Thus it can be said that H_a is rejected and H_o is accepted. This illustrates that regional spending has no influence on the publication of financial reports on the government *website* through the regional government.

3. The influence of government size on the publication of financial reports on local government websites

The regression coefficient value was tested and the results showed a positive direction (+) of 0.113 and the calculated t value was 1.209 with a significance value of 0.236 which was greater than 0.05. Thus, H_a is rejected and H_o is accepted. This shows that the size of the government does not influence the publication of financial reports on the local government website.

3.5 Discussion

3.5.1 The Influence of Political Competition on the Publication of Financial Reports on Regional Government Websites

The test results show that the political competition variable has no impact on the publication of financial reports as shown by the results of the partial t test. According to the test results, the coefficient number with a positive direction was 0.071, the t count was 1.966, and the significance level was 0.59 which was greater than 0.05, and the test results concluded that H_1 was rejected. This means that the research findings explain that political competition does not actively influence the publication of financial reports on local government *websites*.

This research explains that there is no connection between political competition and the publication of financial reports, so it is concluded that the increasing number of regional head candidates in regional elections has not been able to have an impact on the publication of financial reports in a region. Yunita stated that district/city regional governments are currently intensively making efforts for transparency through the publication of financial reports on *websites* without considering political competition in the previous regional elections. The decision to publish the financial statement on the website by the Regent/Mayor does not aim to demonstrate their performance to political opponents, but rather aims to ward off the existence of information asymmetry between the government and the public [5]. This is reinforced by the Instructions regarding Increasing Transparency in Regional Budget Management in the Instructions issued by the Ministry of Home Affairs, where these regulations were actually designed with the interest of encouraging regional governments to convey budget transparency through the government *website*. With these written instructions, local governments must implement regulations to support open government and allow all parties to access them. Therefore, whether political competition is high or low, the government must still implement these regulations so that the level of political competition does not have an influence on the decision to publish financial reports on *the*

website or not. This research has also attempted to confirm findings that are in line with previous research, the results of which stated that political competition has no effect on the publication of financial reports [6][7].

3.5.2 The Influence of Regional Expenditures on the Publication of Financial Reports on Regional Government Websites

The research results show that regional expenditure variables have no impact on the publication of financial reports as shown by the results of the t test (partial). Based on the test results, the coefficient value in the negative direction is -0.196 with a t value of -1.669 and a significance level of 0.100 which is greater than 0.05, and the test results conclude that H2 is rejected because In other words, the results of this study explain that regional spending is not able to have an influence or effect on the publication of financial reports on local government *websites* .

The research results show that local governments with high spending will not necessarily disclose their financial reports voluntarily on their *websites* . This is because high spending does not always indicate good service, so the publication of LKPD on local government websites *is* not influenced by this variable [8]. This research is in line with and supports previous research, namely that there is no relationship and influence of regional spending on financial reporting on the internet.[9] [10]

Regional expenditure is included in the budget component and is decided by the regional heads of districts/cities in accordance with the needs of their respective regions which aims to be implemented or attempted to be evaluated, therefore regional expenditure has no influence on whether the financial report will be published or not [5]. Tubels and Purwanti stated that the reason there is no influence of regional spending on the publication of financial reports is because many regional governments still ignore the importance of disclosing financial information, especially the disclosure of nominal regional spending[11]. This research supports previous research, which is previous research that discusses regional spending on internet financial reporting, the results of which also concluded something similar [8] [5] [12] [11].

3.5.3 The Influence of Government Size on the Publication of Financial Reports on Regional Government Websites

t test results show that the government size variable has no impact on the publication of financial reports. The test that has been carried out produces a coefficient value with a positive direction of 0.113, a calculated t value of 1.209 and a significance level of 0.236 which is greater than 0.05, so H3 is rejected. This means that the findings of this research explain that government size has no influence on the publication of financial reports on local government *websites* .

A regional government that has a lot of assets shows that the bigger the size of the government, the bigger the assets the region has. Research by Hanafi and Wadi states that this large nominal asset value can indirectly become an obstacle for local governments in the process of publishing their financial information on the internet. It will become increasingly difficult for regional governments to manage regional assets if the nominal assets become larger. This will cause regional governments to be reluctant to disclose their financial information on their *websites* [13]. Meanwhile, the community who has the role of principal has an obligation to participate in regional revenues, therefore even if the government manages or does not manage assets well, the government will still obtain income which is one component of the regional assets themselves. So if the value of assets owned by the government becomes greater, it will not encourage local governments to make improvements in disclosing their financial reports on the internet [14].

This research has certainly provided results and analysis that are in accordance with the output results of previous research which stated that there was no positive influence of the size of the regional government on reporting financial information in internet media [14][15][16][17][11][18].

4. CONCLUSION

Political competition does not show an active and significant influence or impact on the publication of financial reports on regional government websites in 2022. This shows that competition in politics, which is measured based on the number of regional head candidates from each regional government, does not play a role. elements that influence how financial reports are published on local government *websites*.

Spending does not show a significant active influence or impact on the publication of financial reports on regional or regional government *websites* in 2022. This explains that regional expenditure which is measured based on the realization of direct and indirect regional government expenditure has not been proven to be able to influence the publication of financial reports on regional government *websites*.

Size government area No describe influence or active impact in a way significant related publication financial statements in *web* government regions in 2022. This indicated that size government area which is calculated based on amount assets owned, apparently no influence publication report finance on the *website* government owned by area.

Suggestions for further research are expected to add independent variables related to the publication of financial reports. For example, human development index, regional wealth, and population.

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