The Effect of Income Level in Municipality, General Allocation Fund, Number of Local Parliaments, and Human Development Index on The Level of Disclosure of Local Government Financial Statements

By **Afifah Muawanah**

Abstract

This study aims to examine the effect of income level in municipality, general allocation fund, number of local parliaments, and human development index on the level of disclosure in local government financial statements. The population of this study is all regional government's financial report in Indonesia. The sample on this study consisted of 455 The District / City Governments on Sumatera Island in 2017-2019. Hypothesis testing in this study used Multiple Linier Regression Analysis with STATA version 16. Based on the result of data analysis, it can be concluded that income level in municipality and general allocation fund have no effect on the level of disclosure in local government financial statements. Meanwhile, number of local parliaments and human development index have a positive and significant effect on the level of disclosure in local government financial statements.

Keywords: Income level in Municipality, General Allocation Fund, Number of Local Parliaments, Human Development Index, and The Level of Disclosure of Financial Statements.

Pengaruh *Income Level in Municipality, General Allocation Fund, Number of Local Parliaments,* dan *Human Development Index* Terhadap Tingkat Pengungkapan Laporan Keuangan Pemerintah Daerah

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Abstrak

Penelitan ini dilakukan untuk menguji secara empiris pengaruh dari *income level in municipality, general allocation fund, number of local parliaments,* dan *human development index* terhadap tingkat pengungkapan laporan keuangan pemerintah daerah (LKPD). Populasi dari penelitian ini adalah seluruh laporan keuangan pemerintah daerah di Indonesia. Sampel penelitian ini adalah sebanyak 455 pemerintah kabupaten/kota di Pulau Sumatera pada tahun 2017-2019 degan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linier berganda dengan STATA versi 16. Berdasarkan hasil analisis data dapat disimpulkan bahwa *income level in municipality* dan *general allocation fund* tidak memiliki pengaruh terhadap tingkat pengungkapan LKPD. Sedangkan *number of local parliaments* dan *human development index* memiliki pengaruh terhadap tingkat pengungkapan LKPD.

Kata Kunci: *Income level in Municipality, General Allocation Fund, Number of Local Parliaments, Human Development Index,* dan Tingkat Pengungkapan LKPD.