

THE MODERATING INFLUENCE OF POLITICAL MONITORING ON THE LEVEL OF DISCLOSURE OF REGIONAL GOVERNMENT FINANCIAL REPORTS IN INDONESIA

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ABSTRACT

This research is a quantitative study which aims to determine the influence of government size, regional wealth and intergovernmental revenue variables on the level of LKPD disclosure with political monitoring as a moderating variable. The sample in this study was obtained based on the purposive sampling method, resulting in a total of 489 LKPD samples in Indonesia for year 2021. The sample was analyzed using path analysis with the Structural Equation Modeling-Partial Least Square (SEM-PLS) method via Smart-PLS Version 3. The results showed that government size and regional wealth had a significant effect on the level of LKPD disclosure. Meanwhile, intergovernmental revenue has no effect on the level of LKPD disclosure. Furthermore, political monitoring negatively moderates the influence of regional wealth on the level of LKPD disclosure. However, political monitoring does not moderate the influence of government size and intergovernmental revenue on the level of LKPD disclosure.

Keywords: *Level Of Disclosure Of Regional Government Financial Reports, Government Size, Regional Wealth, Intergovernmental Revenue, Political Monitoring.*

PENGARUH MODERASI POLITICAL MONITORING TERHADAP TINGKAT PENGUNGKAPAN LAPORAN KEUANGAN PEMERINTAH DAERAH DI INDONESIA

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh variabel *government size*, *regional wealth*, dan *intergovernmental revenue* terhadap tingkat pengungkapan LKPD dengan *political monitoring* sebagai variabel moderasi. Sampel pada penelitian ini ditentukan berdasarkan metode *purposive sampling* sehingga menghasilkan sejumlah 489 sampel LKPD di Indonesia untuk tahun anggaran 2021. Sampel selanjutnya dilakukan analisis menggunakan analisis jalur (*path analysis*) dengan metode *Structural Equation Modelling-Partial Least Square* (SEM-PLS) melalui *software Smart-PLS Version 3*. Atas pengujian yang dilakukan, diperoleh hasil bahwa *government size* dan *regional wealth* berpengaruh signifikan terhadap tingkat pengungkapan LKPD. Sedangkan *intergovernmental revenue* tidak berpengaruh terhadap tingkat pengungkapan LKPD. Selanjutnya, *political monitoring* memoderasi pengaruh *regional wealth* terhadap tingkat pengungkapan LKPD secara negatif. Namun *political monitoring* tidak memoderasi pengaruh *government size* dan *intergovernmental revenue* terhadap tingkat pengungkapan LKPD.

Kata Kunci: Tingkat Pengungkapan LKPD, *Government Size*, *Regional Wealth*, *Intergovernmental Revenue*, *Political Monitoring*.