Factors That Affect The Level Of Mandatory Disclosure To Local Governments

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Abstract

This research aims to examine the level of mandatory disclosure in local government financial reports with influencing factors, namely Number of local parliamentarians, local government budget expenditure, java/non-java jurisdiction, presence of an assistance and training programme. The population in this study is all financial statements of local government in Indonesia. Sampling consisted of 40 local governments in Java and Sumatra on the basis of the purposive sampling method with the criteria of financial statement auditied by the Financial Examination Board in 2018. Hypothesis testing in this study uses Multiple Regression Analysis with SPSS Version 23. The results of this research indicate that Number of local parliamentarians, local government budget does not affect disclosure of financial statements. Java/non-java jurisdiction and presence of an assistance and training programme affect disclosre of financial statements.

Keywords: Number of Local Parliamentarians, Local Government Budget Expenditure, Java/Non-Java Jurisdiction, Presence of an Assistance and Training Programme and Financial Statements Disclosure.

Faktor-Faktor Yang Mempengaruhi Tingkat Pengungkapan Wajib Pada Pemerintah Daerah

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Abstrak

Riset ini bertujuan untuk menguji tingkat pengungkapan wajib dalam laporan keuangan pemerintah daerah dengan faktor-faktor yang mempengaruhi yaitu *number of local parliamentarians, local government budget expenditure, java/non-java jurisdiction, presence of an assistance and training programme*. Populasi dalam penelitian ini yaitu seluruh laporan keuangan pemerintah daerah di Indonesia. Pengambilan sampel terdiri atas 40 pemerintah daerah dipulau Jawa dan dipulau Sumatera berdasarkan metode *purposive sampling* dengan kriteria laporan keuangan yang telah diaudit oleh Badan Pemeriksaan Keuangan tahun 2018. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Berganda dengan program SPSS Version 23. Hasil riset ini menunjukan bahwa *number of local parliamentarians, local government budget expenditure* tidak berpengaruh terhadap pengungkapan laporan keuangan. *Java/non-java jurisdiction, presence of anassistance and training programme* berpengaruh terhadap pengungkapan laporan keuangan.

Kata kunci: *Number of Local Parliamentarians, Local Government Budget Expenditure, Java/Non-Java Jurisdiction, Presence of an Assistance and Training Programme* dan Pengungkapan Laporan Keuangan