

ABSTRACT

INTERNET FINANCIAL REPORTING (IFR) LOCAL GOVERNMENT OF LAMPUNG PROVINCE AND IT'S INFLUENCING FACTORS

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This study aims to Internet Financial Reporting (IFR) Local Government of Lampung Province and its Influencing Factors. The population in this study is the local government of Lampung Province, namely district government and city government. The independent variables in this study are Regional Wealth, Regional Expenditure, Population, and Audit Opinion. Meanwhile, the dependent variable in the study is the Publication of Local Government Financial Report on the internet. Sample selection using purposive sampling and multiple linear regression analysis methods. The results showed that Regional Wealth, Regional Expenditure, Population had no Effect on the Publication of Local Government Financial Report on the internet. Audit Opinion has an Effect on the Publication of Financial report on the Regional Government of Lampung Province.

Keywords: Regional Wealth, Regional Expenditure, Population, Audit Opinion, Publication of Local Government Financial Report on the Internet

