

ABSTRACT

DETERMINANTS OF INTERNET FINANCIAL REPORTING (IFR) ON LOCAL GOVERNMENT WEBSITES (Study on Districts/Cities Sumatra Island in 2019-2020)

Submitted By:
Thyara Rindi Elvitea Guntur
1812120085

This study aims to empirically prove the effect of determinants of internet financial reporting (IFR) on the website of local governments. The independent variables in this study that affect internet financial reporting are level of local government dependence, audit opinion, population size, local government size, local government wealth, and per capita GRDP. The type of research used is quantitative with secondary data sources. The object in this study is the districts/city on Sumatra Island in 2019-2020. The sampling technique in this study was purposive sampling with a final sample of 274 samples. The method of data analysis using multiple linear regression with the results of this study indicate that the level of dependence, local government wealth, population, GRDP percapita has a significant effect on internet financial reporting in districts/city on Sumatra Island. Meanwhile, the variables of audit opinion, size of local government has no significant effect on internet financial reporting in districts/cities on Sumatra Island.

Keyword: *Level of Dependency, Audit Opinion, Population, Size of Local Government, Local Government Wealth, Gross Regional Domestic Product, Internet Financial Reporting*