

ABSTRACT

The public sector is a regional economic sector that provides services to the community. Between the government and the community there must be transparency in all actions and obligations of the government. The government must provide accurate, correct and not misleading information. The government carried out a process of transformation towards e-government for the administration of government in improving the quality of public services that is effective and efficient. The level of financial statement disclosure or transparency is important so that there are no misunderstandings between the community and the government. Every local government must be transparent about the society of government information.

This study aims to examine the effect of local government size, regional revenue, and regional expenditure on the internet financial reporting of regency / city governments in East Java Province. The dependent variable in this study is internet financial reporting. IFR is the disclosure or reporting of public sector finances using the official website of the government (e-government). The independent variable is the size of the regional government, regional revenue and regional expenditure. Government measures are the number of assets owned by the government. Regional revenue is a source of income in meeting expenditure in a region. Regional expenditures are expenditures made by the government from the general or state cash accounts which reduce the equity of current funds in an annual period and will not be repaid by the government.

The population used in this study were all regencies / cities in the Province of East Java in the 2015-2018 period and the total population used in this study were 38 regencies / cities in the province of East Java. The sampling technique used in this study was purposive sampling. This research uses quantitative analysis techniques using descriptive statistics. This study also uses the Eviews application to analyze data and panel data regression analysis methods.

The results showed that the size of the local government, regional revenue, regional expenditure simultaneously affected the Internet Financial Reporting on regional governments in East Java Province in 2015-2018. Partially, the size of the local government has a significant positive effect while the original regional revenue and regional expenditure do not affect the internet financial reporting of the district / city government in East Java Province in 2015-2018.

Keywords: Size Of Local Government, Regional Revenue, Regional Expenditure, Internet financial reporting