

ABSTRACT

The development of internet technology at the present time has been very advanced and has entered every economic path in the fields of government and society. Internet Financial Reporting (IFR) is a way of delivering financial statements and capabilities in a multimedia manner by presenting interactive financial information, where disclosure of financial statements via the internet or website to the public is voluntary, open, easy and fast. IFR can provide the government in the distribution of financial information to various levels of society, stakeholders and investors.

This study aims to examine the effect of local government wealth, local government debt levels, and audit opinion on IFR in districts/cities in West Java Province in 2014-2018. This study uses panel data regression analysis, and the sampling method uses a purposive sampling method with a total of 65 samples consisting of 13 official sites of district/city governments in West Java Province and the study period is five years. The analytical model used is descriptive analysis, classical assumption test, and panel data.

The results of this study indicate the variable local government wealth, local government debt levels, and audit opinion simultaneously influence IFR of 9.81%. Partially the local government wealth variable has a significant negative effect on IFR, while the regional government debt level variable and audit opinion have a significant positive effect on IFR in districts / cities in West Java Province in 2014-2018.

Keyword : Local Government Wealth, Local Government Debt Level, Audit Opinion, Internet Financial Reporting (IFR).