

ABSTRACT

Based on Law no. 14 of 2008 concerning the Disclosure of Public Information, every Public Agency is required to periodically include public information except those that are confidential. This rule is reinforced by the Instruction of the Minister of Home Affairs Number 188.52/1797/SJ of 2012 concerning the Quality of Financial Information Reporting which contains recommendations from the central government to provincial and district/city governments to disclose financial and non-financial information on website official local government.

This study aims to determine the effect of the human development index, audit opinion, government complexity, and regional wealth on the disclosure of financial and non-financial information through website of local governments in Indonesia in 2020. In this study the human development index, audit opinion, government complexity, and regional wealth is the independent variable and disclosure of financial and non-financial information is the dependent variable.

The method used in this research sampling technique is using non-probability sampling with saturated sampling technique method. The sample in this study is the Provincial Government in Indonesia in 2020. The data analysis method in this study is multiple regression analysis using SPSS software version 26.

Based on the results of research conducted, it shows that the human development index, audit opinion, government complexity and regional wealth have an effect on simultaneously on the disclosure of financial and non-financial information. Partially, regional wealth has a positive effect on the disclosure of financial and non-financial information. While the human development index, audit opinion and government complexity have no effect on the disclosure of financial and non-financial information on website of local governments in Indonesia in 2020.

For further researchers, it is recommended to examine every Regency/City in Indonesia in order to obtain better results. comprehensive. Suggestions for the government, it is hoped that this research can be used as motivation to develop websites in order to disclose financial statements. Readers (society and stakeholders) are expected to be more concerned about the importance of transparency that must be carried out by local governments.

Keywords: *Audit Opinions, Human Development Index, Government Complexity, Regional Wealth, Disclosure of financial and non-financial information*