

ABSTRACT

Transparency is an important urgency that must be continuously realized, especially with regard to financial information managed by local governments, as a result of advances in technology and public critical thinking in supervising the running of the government in order to have good governance. The focus of this research is to gather empirical evidence about the size of local governments, the quality of Regional Government Financial Reports (LKPD), the level of regional financial independence, and public welfare on local government transparency, as measured by the availability and accessibility of Regional Financial Information (IKD) on the official website of the local government.

The population of this study is the Central Java district/municipality administration. In this study, 29 district administrations and 6 municipality governments in Central Java were used as the sample, with a 5-year observation period (2015-2019). The census approach was employed as a sample method. A total of 162 observations were collected for this study. Using the IBM Statistical Program Social Science (SPSS) 25, the analytical method in this study uses two methods: multiple linear regression to examine the accessibility of Regional Financial Information (IKD) and logistic regression to examine the availability of Regional Financial Information (IKD) on the official local government website.

The quality of Regional Government Financial Reports (LKPD) had a substantial impact on the accessibility of Regional Financial Information (IKD) on the official local government website, according to the findings of a study employing the multiple linear regression analysis approach. Meanwhile, the accessibility of IKD on the official local government website is unaffected by the size of the local government, the level of regional financial independence, or the level of community welfare. Furthermore, the results of the logistic regression analysis method indicated that the size of the local government, level of regional financial independence, and level of community welfare had no significant impact on the availability of IKD on the official local government website, whereas the quality of local government financial reports did. According to the findings, only the quality of local government financial reports had an empirically significant impact on the accessibility and availability of local financial information on the official websites of district/city local governments in Central Java.

Keywords: The Size of Local Government, LKPD Quality, Level of Regional Financial Independence, Level of Public Welfare, Regional Financial Information, Availability, Accessibility, Transparency, Local Government Official Website, IFR.