

ABSTRACT

Law Number 17 of 2003 concerning State Finance requiring the central government and regional governments (Pemda) to make financial reports as a form of accountability for the implementation of the APBN and APBD. Along with the accountability of the implementation, so there is Law No. 14 of 2008 which explains the disclosure of information. Then the disclosure of financial statement information on the official website of the local government is an effective and efficient thing to do.

This study aims to examine the effect of government complexity, level of independence and public welfare on the disclosure of financial information on the official website of the local government. The data used in this study are secondary data.

This research uses quantitative methods. The sampling technique in this study is saturated sample. The sample in this study is the financial statements of 34 provinces in Indonesia for two periods, 2016-2017, obtained 68 samples of financial statements from each province. The data analysis model used in this study is logistic analysis using SPSS version 25 software.

The results showed that the complexity of the government, the level of independence and welfare of the people simultaneously had a significant effect on the disclosure of financial information on the official website of the local government. While partially, the government complexity variable has a significant positive effect on the disclosure of financial information on the official website of the local government. Variable level of independence and public welfare does not affect the disclosure of financial information on the official website of the local government.

It is recommended for readers both the public and stakeholders to be more concerned and help in overseeing the management and implementation of government through the information available on the official website of the local government, so that transparency and increasing public confidence in the performance of local government will be created.

Keywords: *Disclosure of Financial Information on Local Government Official Websites, Government Complexity, Government Complexity.*