

ABSTRACT

Disclosure of financial information on the official website of the regional government has a mandatory (required) and voluntary nature. Disclosure of financial information is the final step in the accounting process in the form of presenting relevant information in the form of financial statements or financial reporting. Disclosure of financial reporting on the official website of the regional government that is mandatory is regulated in BAPEPAM decision No.40 / PM / 2003. While voluntary (voluntary) is influenced by several factors. In this study the researcher choose 4 factors are financial condition, audit opinion, regional wealth and social welfare. Disclosure of financial information on the official website of the local government itself serves to create a clean government with integrity and reduce information asymmetry among the public.

The purpose of this study is to examine the effect of financial conditions, audit opinions, regional wealth and public welfare on the disclosure of financial information on the official website of the local government. The sample of this study is the financial reporting of 34 provinces in Indonesia for two years, 2016-2017.

This research uses quantitative methods. The sampling technique in this study is saturated sample. The sample in this study are the financial reporting from 34 provinces in Indonesia for two years, 2016-2017, with 68 samples of financial reporting from each province. The data analysis technique used is logistic regression analysis using the SPSS 20 application.

The Research shows that variables of financial conditions, audit opinion, regional wealth and public welfare simultaneously have a significant effect on the disclosure of financial reporting on the official website of the local government. Partially, the variables of financial condition, audit opinion, and public welfare do not affect the disclosure of financial reporting on the official website of the local government. While regional wealth has a significant positive effect on the disclosure of financial reporting on the official website of the regional government.

Further researchers are advised to extend the observation period to get more comprehensive results. In addition, researchers are also advised to add variables in the form of leverage, the size of local governments, the level of investment level of dependency, and the level of debt in order to obtain more comprehensive results.

Keywords: *Financial Condition, Audit Opinion, Regional Wealth, Public Welfare Disclosure of Financial Reporting*