

ABSTRACT

Based on Law No. 14 of 2008 regarding the disclosure of public information, every Public Agency is required to include public information on a regular basis, the information referred to includes information related to Public Agency, Public Agency activities and performance of Public Agency, Financial Report and other information regulated in the Legislation.

This study aims to examine the effect of regional wealth, administrative age and human development index on the disclosure of local government financial information through the local government's official website. The data used in this research is secondary data.

This study uses quantitative methods. The sampling technique in this study used a saturated sample. The sample in this study is the Provincial Government in Indonesia in 2019. The data analysis model used in this study is multiple regression analysis using SPSS Software Version 23.

The results show that regional wealth, administrative age and human development index simultaneously affect the disclosure of financial information through the local government's official website. while partially regional wealth has a positive effect on the disclosure of financial information through the local government's official website. Variables of administrative age and human development index have no effect on the disclosure of financial information through the local government's official website.

Readers (society and stakeholders) are expected to be more concerned about the importance of transparency that must be carried out by local governments, which can be done by disclosing financial information through the official local government website. This will increase transparency and public trust in the government.

Keywords: Regional Wealth, Administrative Age, Human Development Index, Disclosure of Financial Information.