

ABSTRACT

This study aims to determine how much influence the Local Government Wealth and Audit Findings have on Disclosure of District/City Government Financial Statements in the West Java Province in 2015-2019.

The research method used is a quantitative method with a descriptive and verification approach. Data collection techniques are carried out through secondary data obtained from the Supreme Audit Agency (BPK). The population of this study were 27 districts and cities in the province of West Java. The sampling technique uses the Non-Probability Sampling technique with the most saturated method. The number of samples taken was 135 (27 districts and cities x 5 years). Statistical analysis used in this research is classical assumption test, normality, multicollinearity, heteroscedasticity, autocorrelation, multiple linear regression analysis, hypothesis testing, t test, and coefficient of determination test and data processing is assisted using IBM SPSS 25 software.

The results showed that the Local Government Wealth had a positive effect on the Disclosure of Local Government Financial Statements and the Audit Findings had a positive effect on the Disclosure of Local Government Financial Statements. Furthermore, the magnitude of the influence of the Regional Government Wealth is 37.3% while the Audit Findings is 31.4% on the Disclosure of Local Government Financial Statements.

Keywords: Local Government Wealth, Audit Findings and Disclosure of Local Government Financial Statements.