

ABSTRACT

This study aims to examine the effect of the type of local government and the size of local government on the publication of local government financial reports on the internet. Publication of financial reports that are transparent and easily accessible to the public is an important aspect in efforts to increase trust of public in local government financial management.

The research approach used in this study is descriptive analysis and verification using secondary data. The population in this study are the all cities and districts in the provinces of West Java and Banten in 2021.

Based on the results of the research conducted, it can be seen that the type of local government has an influence on the publication of financial reports on the internet, where the magnitude of the influence of the type of local government is 30.5%. While the size of local government has a positive effect on the publication of financial reports on the internet where the magnitude of the influence of the size of local government is 40.5%.

Keywords: Type of Regional Government, Size of Regional Government, Publication of Financial Reports on the Internet