

DIGITALIZATION OF REGIONAL FINANCIAL REPORTS PUBLICATION

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ABSTRACT

Disclosure of digitization is considered capable of reaching all aspects of society and can be accessed at any time. Advances in technology will make all information accessible easily, cheaply, and quickly. This study aims to analyze the effect of government size, accessibility, and audit opinion, on the digital disclosure of local government financial reports. The population and research sample are the Regional Government Financial Statements. West Java Province as many as 27 Regency and City Governments for the 2020-2022 Fiscal Year have been audited by the Supreme Audit Agency. The analysis technique uses multiple regression with the Fixed Effect Model. The results show all independent variables namely government size, accessibility

Keywords: Accessibility, Audit Opinion, Disclosure of Digital Regional Financial Reports

1. INTRODUCTION

Technological progress is growing rapidly, especially financial reforms in the public sector in Indonesia to be demanded to be more transparent in disclosure. Local government as public sector organizations that use a collection of funds from the public with the aim of improving public services for the welfare of society (Bastian 2006).

The form of transparency carried out by regional heads is by voluntarily disclosing local government financial reports via the internet so that all stakeholders can obtain information within the local government environment. Disclosure of digitalization is considered capable of reaching all aspects of society, not only those who have interests but can also be accessed at any time (Bertot et al. 2010). There are advances in technology increasingly advanced to make all the information can be accessed easily and inexpensively.

Public sector accounting has an important mission to create effective communication in the form of useful information on the internet-based financial reporting disclosure system. Effective communication and supported by advances in technology are expected to meet the level of accessibility in the availability of information.

In connection with the implementation of e-government, the Ministry of Telecommunications and Information issued regulations through an e-government blueprint for local governments. Disclosure of information on the official local government website is still voluntary, as a result the level of information disclosure still varies on each local government website. The motivation to publish local government financial information on the

website depends on the urgency of each local government.

Transparency disclosing financial reports voluntarily on the internet is used by all stakeholders to obtain information in the government environment (Afriansyah 2013). In practice, the disclosure of local government financial reports in Indonesia varies widely. However, there are only a few local governments that voluntarily choose to take advantage of the internet as a medium for conducting financial reporting. The reasons for the local government in adopting a policy of whether or not to voluntarily carry out financial reporting on the internet are considered to be used as an effective and efficient medium for financial reporting. Because this can create transparency and accountability of local government so as to be able to meet people's expectations for the implementation of good regional financial management.

Laswad et al.'s research. (2005); and Styles and Tennyson (2007) state that the factors that determine a number of disclosures in the public sector are still limited. However, along with technological developments, the demand for community needs for financial report information that can be accessed via the internet can only be obtained for people with a good level of welfare (Wilopo 2021).

Research on disclosure in the public sector such as Mulyana (2006); and Rahim and Martani (2012) found that the accessibility of financial reports affects the disclosure of website financial reports. However, Asyari and Helmy (2022) found that the regency/municipal governments in Bengkulu have not make maximum use of information technology in e-government, so that the accessibility of government administration is difficult. This finding is reinforced by Yuliani (2021) that accessibility has no positive effect on the transparency of disclosure of local government financial reports (LKPD).

The size of the government can be seen from the amount of assets owned by the local government, the more assets owned by the local government, indicating the greater the capital that can be utilized by the regional government. This needs to be known to other stakeholders through information disclosure. Rikafitri's research (2021) found that government size has a significant negative effect on the level of disclosure of local government financial reports on the internet. The results are different from Ningsih (2022); Nosihana and Yaya (2020); Simbolon et al. (2020); and Puspita and Martani (2010) stated that government size has a positive effect on the level of disclosure of internet-based financial reports. Meanwhile, Mulyono (2013) and Laswad et al (2005) found government size had no effect on financial reporting on the internet.

Local governments that receive Unqualified Opinion (WTP) will tend to publish financial reports on the internet. Conversely, if the deviations in financial reports are higher, it will encourage local governments to cover up financial information, resulting in low financial report publication (Handayani, 2010). It was concluded that the results of the LKPD audit by the Supreme Audit Agency (BPK) will have an impact on the government's confidence in making broad disclosures to avoid negative perceptions from the public. Rahim and Dwi Research (2020); Hiola et al. (2020); Chen (2020); Inscription (2021); and Andriani

(2012) show that audit opinion has a positive relationship to disclosure of financial information on websites. However, negative results were found by Prabowo (2020). Meanwhile, Lestari and Rahardjo (2022); Saraswati et al (2020); Nosihana and Yaya (2020); Junaedi (2020); and Trisnawati and Achmad (2014) did not find a significant relationship between audit opinions and disclosure of financial information on the official local government website.

This study aims to re-examine accessibility, government size, and audit opinion on disclosure of internet-based regional financial reports, considering that based on the results of previous studies, they still show mixed results. Research on internet access to disclosing information on local government websites is still limited. This study uses regional wealth as a control variable

2. LITERATURE REVIEW AND HYPOTHESIS

2.1. Stewardship theory

Stewardship Theory has the view that management as a party that can take actions and decisions as well as possible for the public interest in general and the interests of stakeholders in particular. This will make every interest of the stewards and principals focus on the interests of the organization's goals.

The implications of stewardship theory in research that the government as a budget manager expected to work as well as possible for the benefit of society and other stakeholders. Local government as an agency entrusted with carrying out tasks appropriately, planning and executing the budget entrusted to it (Donaldson and Davis 1991). In the context of the public sector, this theory aims at public service by adhering to established regulations. The purpose of regulations is to bridge the interests of the people who have different opinions and direct public opinion and behavior so that they are in line with the regulations that have been approved and stipulated.

2.2. The Effect of Accessibility on Website Financial Reporting

The development of digital information technology has made the exchange of information easier and cheaper. The cheap price for accessing the internet and the various choices of tools for accessing the internet have made the level of internet access increasingly increasing. The level of internet access in Indonesia varies and is influenced by regional demographic conditions such as level of education, welfare, and speed of internet access, so that it will affect the number of people who access the internet. The survey results from the Association of Indonesian Internet Service Providers (APJII) show that internet usage in 2014 in Indonesia grew by 34.9%. This growth has increased from year to year, especially during the Covid-19 pandemic. Internet access is one of the media to obtain information about the implementation of government. Areas with larger populations will of course also need greater internet access, this will put local governments under greater pressure to disclose government information based on websites because public monitoring can be carried out more easily and

quickly. So that the hypothesis can be formulated as follows.

H1: Accessibility has a positive effect on website financial statement disclosures

2.3. The Effect of Government Size on Website Financial Reporting

The larger the size of the government, the greater the amount and transfer of wealth managed by the local government, thus the monitoring costs used are higher. The larger the scale of the government, the greater the need for disclosure. This can be done through the internet as an efficient, fast and satisfying means for local governments. The size of the government can indicate asset misappropriation activities so that monitoring or supervision is necessary. The relationship between government size and the disclosure of local government financial reports via the internet can be explained by the theory of stewardship that a large government certainly needs to be followed by better supervision of asset management with the aim of the public interest to achieve maximum regional asset management success. Local government financial reporting through e-government will facilitate the monitoring process from outside government institutions (Puspita and Martani 2010). Therefore, the hypothesis can be formulated as follows.

H2: Government size has a positive effect on website financial statement disclosures

2.4. The Effect of Audit Opinion on Website Financial Reporting

The audit opinion provided by the BPK shows the level of fairness in the Regional Government Financial Statements (LKPD). The audit opinion is determined from the number of audit findings obtained during the BPK audit. The audit opinion is also based on the disclosure of information by the Regional Government in its LKPD, regarding compliance with statutory provisions regarding regional financial reporting. At least the audit findings will determine the audit opinion decision. The better the audit opinion received by the regional government shows the fairness of the LKPD, this will make the regional government immediately inform this condition through e-government so that other stakeholders will immediately know it (Liestiani 2008). A small number of findings will result in a good audit opinion, which shows good reporting and financial implementation and is free of misstatements so that regional governments tend not to cover up information on the implementation of good governance. Disclosure of information related to the implementation of good governance will give a positive signal to the community, so that local governments that have good audit opinions tend to make more disclosures. Therefore, the hypothesis can be formulated as follows. H3: Audit opinion has a positive effect on website financial statement disclosures so that local governments that have a good audit opinion tend to make more disclosures. Therefore, the hypothesis can be formulated as follows. H3: Audit opinion has a positive effect on website financial statement disclosures so that local governments that have a good audit opinion tend to make more disclosures. Therefore, the hypothesis can be formulated as follows. H3: Audit opinion has a positive effect on website financial statement disclosures

3. RESEARCH METHODS

3.1. Data Types and Sources

This study uses datasecondary, namely financial information contained in Regency/Municipal LKPD in West Java Province for the period 2020-2022 which has been audited by BPK in the form of LKPD softfiles in pdf format. Data information was obtained by observing directly on the official website of each local government from the website of the Ministry of Home Affairs of the Republic of Indonesia (www.depdagri.go.id).

3.2. Population and Sample

The population in this study is the LKPD in West Java Province consisting of 27Regency Government and 6 City Governments for the 2020-2022 Fiscal Year which have been auditedby the CPC. The sample used is the entire existing population.

3.3. Method of collecting data

Data collection was carried out using the method of documenting the Regional Government Financial Statements, namely through the official website of the Regional Government. Independent variable data and control variables were obtained from LKPD which had been audited by BPK through the official website (www.bpk.go.id) in the form of a copy of the LKPD file that has been audited by the BPK in pdf format.

3.4. Operational and Variable Measurement

Disclosure of Regional Government Financial Reports

Is the inclusion of company financial information through the websitevoluntary local government (Lai et. al. 2009). This term is called Internet Financial Reporting Disclosure (IFRD). This measurement uses a scoring index on the level of disclosure of reports on the website of each local government. Giving a value of 0 if it does not comply with the index requirements (table 1).

Table 1
IFR Accessibility Index

	Score	Condition
1		If the official local government website can be found on the first page of a Google search by typing the name of the local government
+1		If it only takes three clicks or less to view Internet Financial Reporting (IFR) on the local government website
	+1	If IFR data can be downloaded in pdf format. or html.
+1		If there is previous year's IFR data on the government websitearea

Source: (Styles & Tennyson, 2007) with modification

3.5. Local Government Size

The size of Local Government shows the size of local government and is used as a proxy for information in local government financial reports. This study uses the Natural Logarithm (Ln) of Total Assets like Rora (2010). The use of Ln in this study is to reduce excessive fluctuations so that the proxy is in the nominal billions to trillionscan be simplified without

reducing the actual value of the asset.

3.6. Accessibility

The internet penetration rate shows the number of people accessing the internet in each region. Information about accessibilityThis internet is obtained from the results of the APJII survey. APJII provides data on the determination of internet tariffs and telecommunications service tariffs (Sekaran and Bougie 2009). The information used in this study is the results of the APJII survey in collaboration with the Central Statistics Agency (BPS) in 2020. This research uses the same penetration rate for each district and city in the same province.

3.7. Audit Opinion

An audit opinion is a report issued by a registered auditor related to an audit that is in accordance with the norms and rules of auditing an accountant followed by an auditor's opinion about the fairness of the audited financial statements. Audit opinion is measured by a dummy variable. An unqualified opinion is given a score of 1 and a non-qualified opinion is given a score of 0.

3.8. Regional Independence

Regional independence is showing the ability of local governments to finance government activities, development and services to the community which are obtained mainly from the collection of tax levies from the people in the area (Halim 2007: 232). The Proxy of Regional Original Income (PAD) in this study uses Natural Logaritma (Ln) to reduce excessive fluctuations in nominal billions or trillions which can be simplified without changing the original PAD value. PAD variable is measured by total regional income.

3.9. Analysis Techniques

This study used multiple regression analysis with panel data, namely a combination of cross section data and time series data, namely the same cross section units were measured at different times (Ghozali & Ratmono, 2013). The equations that can be applied in this research model are as follows:

$$IFRD_{it} = \beta_0 + \beta_1 Access_{it} + \beta_2 WEALTH_{it} + \beta_3 OA_{it} + \beta_4 Kmit_{it} + \epsilon_{it}$$

Information:

IFRD _{it}	= Internet Financial Reporting Disclosure
Access	= Internet accessibility
Wealth	= WEALTH _{it} = OA _{it} Local Government
Kmit	= Audit Opinion
i	= subject or Regency/City i
t	= year t

4. RESULTS AND DISCUSSION

4.1. Descriptive statistics

Statistical descriptive analysis provides a description of the data seen from the average (mean), standard deviation, minimum and maximum of IFRD variables, accessibility, size of government, audit opinion, and regional independence. The following are the results of descriptive statistical research data:

Table 2
Descriptive statistics

	IFRD	UP	ACCESS	KD
Means	0.685714	28.84231	16.96422	26.46130
Median	0.750000	28.73850	16.75650	26.42300
Maximum	1.000000	31.06400	19.93800	28.23100
Minimum	0.250000	28.11200	14.20900	25.74700
std. Dev.	0.256869	0.494603	0.694784	0.407634
Skewness	-0.428781	2.285099	1.155482	1.751663
kurtosis	2.073405	10.59214	7.627365	8.360020
Jarque-Bera probability	9.278277	458.0761	156.4918	239.1848
Observations	140	140	140	140
Cross sections	27	27	27	27

Source: Secondary data processed, 2022

Table 2 shows that the number of observation data is 140 (one hundred and forty) observations consisting of 27 (thirty five) district/city governments in West Java for 4 (four) years. The dependent variable in this study is IFRD which has value a minimum of 0.250000 from the Government of Garut Regency, Tasikmalaya Regency, Sukabumi Regency, Ciamis Regency, Pangandaran Regency and the Government of Bandung City. The maximum value of 1.000000 is owned by the Government of Cirebon Regency, Bekasi Regency, Kuningan Regency, Depok Regency. The average IFRD variable is 0.685714 with a standard deviation value of 0.256869, which means that the standard deviation is smaller than the average value.

The government size variable (UP) has a minimum value of 28.11200 in the Indramayu Regency government in 2020 and a maximum value of 31.06400 in the Pangandaran City government in 2022. The average government size variable is 28.84231 with a standard deviation of 0.494603. The standard deviation value is smaller than the average value which indicates good results, because the standard deviation value which describes the deviation from the data is smaller than the average.

The Accessibility Variable (AKSES) has a minimum value of 14.20900 found inBanjar Regency government in 2020 and the maximum value of 19.93800 is found in the Cianjur City government in 2020. The average regional wealth variable is 16.96422 with a standard deviation of 0.694784. The standard deviation value is smaller than the average value which indicates good results, because the standard deviation value which describes the deviation from the data is smaller than the average.

Independence variabeleregional government (PAD) has a minimum value of 25.74700 found in the Pekalongan City government in 2020 and a maximum value of 28.23100 found in the Pangandaran City government in 2022. The average regional original income variable is 26.46130 with a standard deviation of 0.407634. The standard deviation value is smaller than the average value which indicates good results, because the standard deviation value which describes the deviation from the data is smaller than the average. While the audit opinion variable can be seen in table 3 below:

Table 3
West Java district/city audit opinion

Audit Opinion	2020	2020	2021	2022
WDP	<u>23</u>	<u>14</u>	<u>4</u>	<u>1</u>
WTP	12	21	31	34

Source: Processed secondary data, 2022

Table 3 shows the results of BPK audits from 27 governmentsregions in West Java which includes provincial as well as regency and city governments, 27 of which received WTP opinions for 2020 LKPD, BPK only gave WTP opinions to 12 local governments in West Java. Furthermore, from 2020 to 2022 there will be an increase to become WTP.

Panel data regression analysis in this study used the Common Effect Model approachand Fixed Effect Models (Winarno 2020). Furthermore, to determine which model is the best, the Chow test (Chow test) and Hausman test are needed.

Chow test aims to determine the panel data analysis model that will be used to choose between the Fixed Effect Model or the Common Effect Model. The results of the Chow test are shown in table 4 below.

Table 4 Chow Test Results

Effect Test	Statistics	df	Prob.
	1128909855		
	2809472000		
Cross-section F	000000	(34,101)	0.0000
Chi-square cross-sections	7923.596768	34	0.0000

Source: Secondary data processed, 2022

The Chow test results in table 4 show that the cross-section F profitability is 0.0000 α (5%). This concludes that the selected Fixed Effect Model can be used in this study. Furthermore, the Hausman test is used for model selection to be carried out between the Fixed Effect Model or the Random Effect Model. The results of the Hausman test are shown in table 5 below.

Table 5 Hausman Test Results
Table 6
Fixed Effect Model Estimation Results

	Variables	coefficient	std. Error	t-Statistics	Prob.
C		0.715714	2.92E-12	2.27E+11	0.0000
UP		0.032243	1.17E-13	8.567765	0.0000
	ACCESS	0.022714	3.37E-14	2.659342	0.0312
OA		0.027279	1.58E-12	5.524972	0.0104
KD		0.023670	9.59E-14	3.034561	0.0240

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.685821	Likelihood logs	3958805
Adjusted R-squared	0.628360	F-statistics	5.834285
SE of regression	1.49E-13	Prob(F-statistic)	0.000000
Sum squared residue	2.25E-24	Durbin-Watson stat	2.275324

Source: Secondary data processed, 2022

The regression equation from table 6 of the Fixed Effect Model Estimation as follows:

$$IFRD_{it} = 0.715714 + 0.032243 UP_{it} + 0.022714 ACCESS_{it} + 0.027279 OA_{it} + 0.023670 KD_{it} + e_{it}$$

Based on table 6, the results of the hypothesis test can be explained as follows:

- 1) The coefficient value of the size of the local government (UP) is 0.032243 with t count 8.567765 > t table 2.27427 and a significance value of 0.0000 < 0.05. These results indicate that the UP variable has a negative and significant effect on IFRD. So it is concluded that H1 is proven.
- 2) Accessibility coefficient value (AKSES) is 0.022714 with t count 2.659342 > t table 2.27427 and significance value and significance 0.0312 < 0.05. These results indicate that the ACCESS variable has a positive and significant effect on IFRD. So it is concluded that H2 is proven.
- 3) The audit opinion coefficient (OA) is 0.027279 with t count 5.524972 > t table 2.27427 and a significance of 0.0104 < 0.05. These results indicate that the OA variable has a significant positive effect on IFRD. So it is concluded that H3 is proven
- 4) The regional independence coefficient (KD) as the control variable is 0.023670 with t count 3.034561 > t table 2.27427 and a significance of 0.0240. These results show that the KD variable has a positive and significant effect on IFRD.

Based on table 6 it can be seen that the value of the Adjusted R-Square is 0.628360 or at a value of 62.83%. This value indicates that the ability of the UP, AKSES, OA and KD variables is able to explain the variation in the IFRD variable of 62.83%. Likewise, the prob value of the F-statistic is 0.000000 < 0.05. While the calculated F value is 5.834285 > F table 2.44 indicates that together the independent variables in this study can significantly influence IFRD. So it can be concluded that this research model is good (Ghozali and Ratmono 2013).

Based on the results of the H1 test, it shows that the size of the local government has a significant positive effect on the disclosure of local government financial reports on the website. This shows that the size of the local government is able to influence the level of IFRD, so with the size of the assets owned by the government, that the higher the size of these assets can have an impact on the pressure on the regional government to carry out digital reporting disclosures. This is in line with the stewardship theory which states that the higher the size of a local government, the higher the pressure received by the local government to disclose financial reports through the website. By knowing the disclosure report government finances The wider and more complete the area, of course, the more people who are critical of the financial condition of the local government. The results of this study are consistent with

Ningsih's research (2022); Nosihana and Yaya (2020); Simbolon et al. (2020); and Puspita and Martani (2010) who concluded that government size affects local government transparency through disclosure. The results are also corroborated by Debreny et al. (2002) the larger the size of the local government, the greater the profit the local government will get when disclosing information via the internet.

Based on the results of the H2 test, it shows that accessibility has an effect on disclosure of local government financial reports digitally. Internet access is one of the media to obtain information about the implementation of government. This condition shows that the use of information technology has been carried out for all activities in the regional government so as to make the exchange of information easier, faster and cheaper. The availability of internet access will facilitate monitoring of local government activities. The various choices of tools to access the internet can be obtained easily and inexpensively, thus increasing the level of internet access. The increase in internet access shows that online forms of supervision are becoming bigger and more efficient so that the pressure to present information on websites is greater. This will lead to increased disclosure of website-based information, because the information will be more quickly received by the user. Furthermore, the level of education, welfare, and speed of internet access will affect the large number of people accessing the internet. Regions that have a larger population are usually accompanied by greater internet access, of course, will have greater pressure to disclose government information on websites because public monitoring can be carried out more easily. Especially in a pandemic situation, the use of digital information technology is a mainstay in carrying out activities. This finding is in line with Mulyana (2006) and Rahim & Martani (2012) stating that the level of internet access has a positive relationship with the disclosure of financial information on websites. and the speed of internet access will affect the large number of people accessing the internet. Regions that have a larger population are usually accompanied by greater internet access, of course, will have greater pressure to disclose government information on websites because public monitoring can be carried out more easily. Especially in a pandemic situation, the use of digital information technology is a mainstay in carrying out activities. This finding is in line with Mulyana (2006) and Rahim & Martani (2012) stating that the level of internet access has a positive relationship with the disclosure of financial information on websites. and the

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The results of the H3 test show that audit opinion has a positive effect on local government IFRD on the website. This condition is supported by the increasing number of audit opinions received by districts/cities in West Java from year to year, namely from Qualified Qualified (WDP) to WTP. The receipt of the WTP audit opinion indicates that the number of audit findings is small. This condition shows that reporting and financial implementation have been carried out properly and correctly in accordance with government accounting standards (SAP). This encourages regional governments to provide transparent information about the implementation of their government in accordance with the rules. The disclosure of this information will give a positive signal to the community. BPK's audit opinion shows the fairness level of LKPD. The audit opinion given is based on the number of audit findings and the suitability of the disclosure of information by the local government in the LKPD with statutory provisions related to regional financial reporting. The more findings, the more opinion will have an impact with exceptions. So that the audit opinion has a positive relationship to the level of disclosure of financial information on LKPD. The more the number of findings obtained by BPK, the more information requested by BPK in LKPD (Liestiani 2008). The research results are in line with Rahim and Dwi (2020); Hiola et al. (2020); Chen (2020); Inscription (2021); and Andriani (2012) show that audit opinion has a positive relationship to disclosure of financial information on websites. The more findings, the more opinion will have an impact with exceptions. So that the audit opinion has a positive relationship to the level of disclosure of financial information on LKPD. The more the number of findings obtained by BPK, the more information requested by BPK in LKPD (Liestiani 2008). The research results are in line with Rahim and Dwi (2020); Hiola et al. (2020); Chen (2020); Inscription (2021); and Andriani (2012) show that audit opinion has a positive

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5. CONCLUSIONS AND IMPLICATIONS

Based on the results of panel data analysis and hypothesis testing, conclusions can be drawn as follows:

- 1) Government size (UP) has a positive and significant relationship to the disclosure of local government financial reports on the website.
- 2) Accessibility (AKSES) has a positive and significant relationship to the disclosure of local government financial reports on websites.
- 3) Audit Opinion (OA) has a positive and significant relationship to disclosure local government financial reports website.
- 4) Government size (UP) has a dominant influence on the disclosure of financial reports on local government websites.

6. IMPLICATIONS

The research results can be used as a consideration for the government in forming regulations, rewards and sanctions imposed so that the practice of transparency of digital financial reports increases. The regulations that are implemented are not just Minister of Home Affairs Instruction Number 188.52/1797/SJ/2012, but stronger laws and regulations such as Presidential Regulations, Government Regulations or Laws. Sanctions imposed can be in the form of written warnings, written warnings, fines, delays in the distribution of DAU, and even reductions in DAU. In order to motivate local governments or other public bodies to improve financial reporting transparency practices, the Central Information Commission, Public Information Commission and PPID can increase the implementation of KIP Awards to the regional level on a regular basis every year. Implementation of monitoring and evaluation system for governance of local government websites in a transparent manner. This research can motivate local governments in building,

Some of the limitations in this study are as follows:

- 1) This research cannot generalize for all local governments in Indonesia.
- 2) Adjusted R square value of 62.83% is considered low, meaning that website-based financial statement disclosures have not been maximally explained by the variables in this study. This condition shows the awareness of local government indisclosing financial statements through the website is still low.

Taking into account the results and limitations, future researchers need to pay attention to the following suggestions:

- 1) It is hoped that it can add research variables that are suspected of having a major influence on the transparency of local government financial reports.
- 2) Website regional governments that are offline need to be checked and corrected periodically so that information is always updated regarding financial management area in full according to the mandate of laws and regulations, easily accessible, timely and disclosure coherent with the previous year.
- 3) It is necessary to use the latest LKPD data with a longer period so that the development of digital LKPD transparency is clearer, especially in West Java.
- 4) It is necessary to develop a comparative study with the East Java and West Java regions to see local government compliance/adherence to SAP through digital disclosure of LKPD, with the hope that it can be generalized to other regions.

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