

# Pengaruh karakteristik pemerintah daerah serta hasil audit terhadap tingkat pengungkapan wajib laporan keuangan pemerintah daerah (LKPD) Indonesia 2011-2013 = Effects of government characteristics and audit findings on local government financial reports of mandatory disclosure levels in Indonesia / Qory Nurkhairani Putri

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## Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik pemerintah daerah serta temuan audit terhadap tingkat pengungkapan wajib Laporan Keuangan Pemerintah Daerah (LKPD). Penelitian ini menggunakan metode fixed effect balanced panel dengan jumlah sampel sebanyak 1167 LKPD Kabupaten/Kota di Indonesia tahun 2011-2013. Rata-rata tingkat pengungkapan LKPD tahun 2011-2013 adalah sebesar 64,51% yang tergolong masih cukup rendah. Hasil penelitian ini menemukan bahwa karakteristik pemerintah daerah yang terdiri dari umur administratif pemerintah daerah dan kekayaan pemerintah daerah berpengaruh positif terhadap tingkat pengungkapan LKPD. Untuk temuan audit dengan metode lag effect yang terdiri dari tingkat penyimpangan keuangan dan jumlah temuan audit atas kelemahan sistem pengendalian internal memiliki pengaruh negatif terhadap tingkat pengungkapan LKPD. Populasi, diferensiasi fungsional, dan jumlah temuan audit atas ketidakpatuhan perundang-undangan tidak mempunyai pengaruh terhadap tingkat pengungkapan LKPD.]; This research aims to analyze the effect of Local Government characteristic and audit findings on financial statement disclosure. This research used fixed effect balanced panel method with sample total is 1167 financial statement of Local Governments District/City for 2011-2013. The average of Local Government financial statement disclosure level is 64,51% that is quite low. This result of this study shows that administrative age and wealth of the local government have positive significant effect on the local government financial statement disclosure. Audit findings with lag effect method consist of the level of financial irregularities and internal controls system have negative significant effect on the local government financial statement disclosure. Population, functional differentiation and constitution have no effect on the local government financial statement disclosure.]; This research aims to analyze the effect of Local Government characteristic and audit findings on financial statement disclosure. This research used fixed effect balanced panel method with sample total is 1167 financial statement of Local Governments District/City for 2011-2013. The average of Local Government financial statement disclosure level is 64,51% that is quite low. This result of this study shows that administrative age and wealth of the local government have positive significant effect on the local government financial statement disclosure.

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