

QUALITY ANALYSIS OF FINANCIAL REPORT DISCLOSURE ON LOCAL GOVERNMENT WEBSITES (STUDY OF REGENCY/CITY GOVERNMENTS IN CENTRAL SULAWESI PROVINCE 2022-2024)

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Abstract

This study aims to analyze the influence of transparency, accountability, accessibility, and population on the quality of financial report disclosure on the websites of district/city governments in Central Sulawesi Province for the period 2022–2024. The study used a quantitative approach with secondary data obtained from the official websites of the local governments. The sampling technique used a purposive sampling method, resulting in 12 local governments with a total of 33 observations. Data analysis was performed using Partial Least Squares-based Structural Equation Modeling (PLS-SEM) with the assistance of WarpPLS 7.0 software. The results show that transparency, accountability, and accessibility have a positive and significant effect on the quality of local government financial report disclosure. Meanwhile, population has a positive but insignificant effect on the quality of local government financial report disclosure. The findings of this study indicate that the quality of local government financial report disclosure is more influenced by governance factors, particularly transparency, accountability, and accessibility of information, than by demographic factors such as population.

Keywords: Transparency, Accountability, Accessibility, Population Size, Disclosure Quality.

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1. Introduction

Internet Financial Reporting (IFR) is a government effort to publish financial reports online for easy public access. Through IFR, financial information is no longer limited to printed reports but is presented digitally, making it faster, more efficient, and more transparent. Article 13 of Government Regulation Number 65 of 2010 stipulates that regional governments must utilize advances and developments in information technology to convey financial information via

official websites. Website utilization is an important means of conveying information to the public more openly and efficiently, including in the context of financial reporting. Through the internet, financial data can be easily accessed without time and location constraints, thereby expanding the reach of government transparency. The level of openness of regional governments in conveying information to the public about financial management is reflected in the level of transparency of the Regional Financial Report (LKPD). The level of disclosure in the LKPD reflects the extent to which regional governments provide information to the public regarding financial management. Internet Financial Reporting (IFR), or the publication of government financial reports through e-government, is a form of accountability in regional financial management to the public (Nosihana & Yaya, 2016).

Disclosure of information through regional government websites in Indonesia shows variation. While some regions provide comprehensive information, others still lack this. The development of local government websites is essentially aimed at building an information system integrated with internet-based technology. This effort is expected to support regional development implementation and improve public welfare. Although almost all local governments have official websites, their utilization is not yet fully optimized. Many local government websites are not fully utilized as a medium for disseminating policy information, improving the quality of public services, or providing interactive communication between the government and the public.

Although the quality of local government financial reports in Indonesia continues to improve through formal assessments, the practice of public information disclosure through digital media remains suboptimal. The use of information technology, particularly through official local government websites, has not been fully utilized as a means of conveying information to the public. This situation indicates a persistent gap between formal financial accountability and the implementation of digital public information disclosure. This is evident in the lack of alignment between the quality of formally assessed local government financial reports and the practice of public information disclosure through digital media.

The Public Information Disclosure Index (IKIP) in Indonesia in 2021 was recorded at 71.37, falling within the moderate category. The three regions with the highest scores were Bali with a score of 83.15, West Kalimantan with 80.38, and Aceh with 79.51. Meanwhile, the lowest scores were obtained by North

Maluku with 63.19, Central Sulawesi with 55.72, and West Papua with 47.48 (DKIPS Central Sulawesi Province, 2022). At the regional level in Central Sulawesi Province, research results show significant differences in transparency levels between regencies. Banggai Laut Regency had the highest transparency index at 98.28%, while Toli-Toli Regency had the lowest at 27.59% (Luneto et al., 2025). This situation further emphasizes the inequality in the implementation of public information disclosure, particularly through local government websites. The data collection process for this study also found that not all local government websites were accessible. For example, the Donggala Regency Government website was inaccessible, making it impossible to optimally obtain information related to regional financial reporting through this platform.

Dissemination of annual reports is the responsibility and control of local governments. All public information is open and the public has the right to access it. As an entity investing in information technology through e-government, the government recognizes the importance of meeting public information needs. This raises the question of whether public stakeholders in e-government have maximized the use of technology, ensuring not only e-government at the local government level but also its use for accounting purposes (Verawaty, 2016).

Despite the growing body of literature on Internet Financial Reporting (IFR) and local government financial disclosure in Indonesia, previous studies have predominantly focused on provincial governments or broader national samples. Limited evidence is available regarding the determinants of financial report disclosure quality on local government websites at the regency and city levels, particularly in regions with relatively low public information disclosure performance. This study contributes to the literature by examining the simultaneous effects of transparency, accountability, accessibility, and population on the quality of financial report disclosure through official local government websites in Central Sulawesi Province during 2022–2024. The study is particularly relevant because Central Sulawesi recorded one of the lowest Public Information Disclosure Index scores in Indonesia, making it an important context for evaluating the implementation of digital financial transparency and accountability at the local government level.

Agency Theory

Agency theory explains the cooperative relationship between the principal and the agent, where the agent is empowered to make decisions in the

principal's best interests (Jensen & Meckling, 1976). In Jensen and Meckling's work, "Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure," information dissemination is a crucial way to minimize conflicts of interest and information imbalances between the two parties. In the context of local government, the public acts as the principal, requiring access to clear, comprehensive, and easily understood information on local financial management. Meanwhile, the local government, as the agent, has a responsibility to present this information openly and responsibly. A high level of information disclosure demonstrates the government's efforts to account for the use of public resources and serves as a means of building and maintaining public trust (Coy et al., 1993).

In agency theory, the relationship between the principal (the public) and the agent (the local government) often creates problems due to differing interests and information imbalances. Transparency plays a role in providing public access to information regarding financial management and government performance. When information is presented openly, the public, as principals, can understand and assess government actions. Transparency allows the public to see the structure and function of government, the objectives of established policies, and the government's accountability report from the previous year. In terms of transparency, the public has rights towards the government, namely: (1) the right to know, which involves knowing government policies and the reasons for implementing those policies or decisions; (2) the right to be informed, which includes the right to receive open explanations on specific issues that are the subject of public debate; and (3) the right to be heard and listened to (Mardiasmo, 2009).

Accountability is the obligation to be held accountable for the failure or success of an organization's performance in achieving predetermined goals and is implemented periodically (Mardiasmo, 2009). According to Mardiasmo, there are two types of public accountability: (1) vertical accountability, which is accountability to a higher level, for example, the accountability of regional governments to the central government, and the accountability of the central government to the People's Consultative Assembly (MPR); (2) horizontal accountability, which is accountability to the Regional People's Representative Council (DPRD) and the wider public. Transparency and accountability are interrelated. If a regional government is transparent, there must be proper accountability so that the public obtains clarity and avoids doubt.

On the other hand, accessibility is a supporting factor that ensures that the information provided is accessible and understandable to the public. Transparent and accountable information will not provide maximum benefits if it is difficult to access or not presented in an easily understood manner. This shows that providing easy access to financial reports for users will be able to increase public accountability (Yuli et al., 2023). Through the accessibility of financial reports, the government can demonstrate accountability to the public and other parties who rely on the information in the financial reports. The public has the right to be informed, which includes the right to be given an open explanation, because this has been regulated in Law No. 14 of 2008. Financial reports presented on the website are a public right that must be provided by the government, both the central government and regional governments.

Population size is also a factor that can influence various aspects of governance, including the quality of local government financial reports. In this regard, population size is related to the level of need for public services, budget allocation, and the complexity of regional financial management. According to the Central Statistics Agency (BPS), population size in 2023 refers to the total number of individuals residing in a given area at a given time. A high population size reflects the increasing demand for public services. As the population increases, pressure on local governments to provide more transparent information also increases, in line with the government's role as a public servant. Therefore, the larger the population, the stronger the public's push for greater transparency in government financial reports. Furthermore, the more complex the government structure, the more extensive the information that needs to be disclosed (Rahayuningtyas & Setyaningrum, 2017).

Local Government Financial Reports play a crucial role as a means of accountability in governance and as a medium for transparency between the government and the public. This accountability cannot be conveyed verbally; it must be presented in a written report that is comprehensive, systematic, and accountable. Through financial reports, local governments present information on the use of economic resources during their operational activities. Furthermore, these reports serve to assess the region's financial condition and measure the effectiveness and efficiency of government performance (Febriani & Harahap, 2021).

Transparency Analysis of the Quality of Financial Report Disclosure on Regional Government Websites

Based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards, in the Conceptual Framework section, transparency is defined as the open and honest delivery of financial information to the public. This is based on the public's right to obtain comprehensive information regarding how the government is accountable for managing entrusted resources, as well as its level of compliance with applicable laws and regulations. Furthermore, transparency is also reflected in the availability of comprehensive information regarding public finances that is accessible to the public at any given time.

The availability of this information is a crucial principle in realizing openness in the public sector. Research by (Khikmah & Purwanto, 2023) shows that transparency contributes to improving the quality of government governance, as reflected in the presentation of more accountable and transparent financial reports. Furthermore, (Widyaningrum & Fadilah, 2024) in a literature review stated that transparency is a key factor in improving the quality of financial reports and information disclosure.

H1: Transparency has a significant positive effect on the quality of regional financial report disclosures.

Accountability Analysis of the Quality of Financial Report Disclosure on Regional Government Websites

Accountability can be understood as the obligation of an individual or specific party to be accountable for every decision or action taken. Implementing the principle of accountability can support the government in producing higher-quality government financial reports. Good accountability ensures that government agencies not only adhere to accounting standards but also ensure accurate and reliable financial reports. Implementing the principle of accountability requires effective internal controls to ensure that all financial transactions are accurately recorded and prevent misuse of funds (Padang et al., 2025). Findings (Sofyani et al., 2020) indicate that the better the level of accountability, the higher the level of transparency demonstrated by regional governments. In this relationship, the party carrying out the mandate (agent) is obligated to account for all activities carried out to the party granting the

mandate (principal), who also has the right to demand accountability for the implementation of these duties.

H2: Accountability has a positive and significant effect on the quality of regional financial report disclosure.

Accessibility Analysis of the Quality of Financial Report Disclosure on Local Government Websites

Financial report accessibility can be defined as the level of ease and availability of financial information provided by an entity to stakeholders. This concept emphasizes that financial information must be accessible and usable by those who need it. Local governments must be able to provide easy access for users of financial reports, not only to legislative and supervisory bodies but also to the public who have entrusted the local government with managing public funds (Ichalina & Handayani, 2019). Information accessibility, supported by the use of technology, such as the internet and e-government, has an impact on the level of disclosure of local government financial reports. Research results (Nirwana et al., 2024) indicate that the level of internet access influences the level of disclosure of the Regional Financial Report (LKPD) through local government websites. This indicates that the higher the level of information accessibility, the better the quality of financial report disclosure presented to the public.

H3: Accessibility has a significant positive effect on the quality of regional financial report disclosure.

Population Analysis on the Quality of Financial Report Disclosure on Local Government Websites

The population is a group of individuals who legally reside in a region or country and comply with the applicable regulations. The larger the population, the higher the public demand for transparency and openness of local government financial information. This occurs because the public requires clear information regarding regional budget management, the use of public funds, and the government's performance in providing services to the public. According to (Hendriyani & Tahar, 2015), a large population indicates a higher public demand for information from the local government.

From an agency theory perspective, the public acts as a principal, mandating the local government, acting as an agent, to manage regional

resources and finances. This relationship has the potential to create information asymmetry because the government has greater access to information than the public (Jensen & Meckling, 1976). Therefore, local governments with large populations tend to be encouraged to improve the quality of financial report disclosure through their official websites to reduce information asymmetry and increase transparency. This is supported by research (Mariasari, 2023), which shows that population size has a positive and significant effect on the publication of financial reports via the internet.

H4: Population size has a significant positive effect on the quality of regional financial report disclosures.

2. Research Method

In this study, the quality of website-based financial report disclosure in local governments in Central Sulawesi Province was determined as the dependent variable, while the independent variables used included transparency, accountability, accessibility, and population. The researcher used a quantitative approach with the Partial Least Squares – Structural Equation Modeling (PLS-SEM) analysis method processed using WarpPLS version 7.0 software.

PLS-SEM was selected because it is particularly appropriate for exploratory research with relatively small sample sizes and complex relationships among variables. Compared with covariance-based SEM, PLS-SEM imposes fewer restrictions on data distribution assumptions and is more suitable for prediction-oriented studies. Considering that this research involved only 33 observations and aimed to assess the predictive relationships between governance-related factors and disclosure quality, PLS-SEM was considered the most appropriate analytical approach (Hair et al., 2021)..

Population and sample

The population in this study includes all district/city governments in Central Sulawesi Province, consisting of 12 regencies and 1 city, for the 2022–2024 period, resulting in a total population of 13 regions. This study used secondary data obtained from the official websites of each local government.

The sampling technique used purposive sampling, which selects samples based on specific criteria, namely the availability and accessibility of data on official local government websites during the study period. Based on these criteria, one region, Donggala Regency, did not meet the criteria because its official website was inaccessible, resulting in insufficient data availability. Therefore, the sample size used in this study was 12 local governments, with a total of 33 data observations during the 2022–2024 period.

Table 1. Research Sample Criteria

No	Sample Criteria	Amount
1	LKPD of Regencies/Cities in Central Sulawesi Province for the 2022-2024 period	13 District/City Governments X 3 Years (39)
2	Observations that cannot be used because the official local government website cannot be accessed so that LKPD data cannot be obtained (Donggala Regency 2022-2024)	36
3	Reduced Observation with incomplete data	3 LKPD
4	Total observations analyzed	33 LKPD

Source: Data processed by the author (2026)

Three observations were excluded from the analysis due to incomplete information on the official local government websites. Specifically, certain financial disclosure indicators required for measuring the disclosure quality variable were unavailable or inaccessible during the observation period. The exclusion of these observations was necessary to ensure consistency in measurement across all samples. Although the reduction decreased the number of observations from 36 to 33, the remaining sample still met the minimum requirements for PLS-SEM analysis.

Transparency was operationalized as the extent to which official local government websites provide publicly accessible information on government activities and financial reporting, reflecting the government's willingness to disclose relevant information to citizens. Accountability was measured through several disclosure indicators, including budget realization reports, grant and social assistance fund information, the timeliness of financial reporting, and the publication of audit results, because these elements indicate the government's responsibility in managing and reporting public funds. Accessibility was assessed by examining how easily users could locate, navigate, and download financial information from the website, since disclosure quality is not only determined by the availability of information but also by the ease with which the

public can access it. The quality of financial report disclosure was measured using a disclosure index to capture the completeness and consistency of information presented on the website, while population was measured using the natural logarithm of total population to represent the scale of public demand and the potential pressure for greater disclosure.

Table 2. Variable Measurement

No	Variable Measurement	Source
1	DISC = Number of Items Disclosed / Total Items to be Disclosed x 100%	Lesmana (2010)
2	TRANS = Government activities and LKPD	Martini <i>et al.</i> (2013)
3	ACT = APBD, Grant Funds and Social Assistance, timely LK, BPK RI audit	Martini <i>et al.</i> (2013) and Krina (2003)
4	ACCESS = presentation on the website	Styles <i>et. al</i> (2007)
5	POP = Ln Population	Naopal et al. (2017)

Source: Data processed by the author (2026)

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3. Result and Discussion

R-Square Value

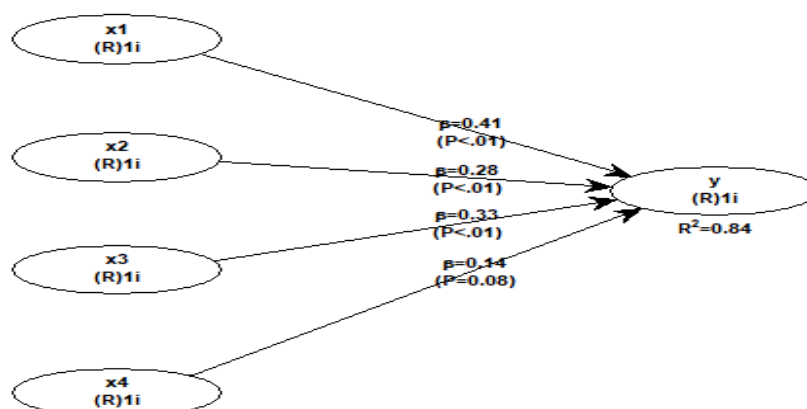
Table 3. R-Square Value

Variable Dependent	R-Square	Adjusted R-Square
LKPD Disclosure Level	0,841	0,820

Source: Warppls 7.0 Analysis Results

Based on the results of structural model testing using WarpPLS, an R-Square value of 0.841 was obtained for the Disclosure Level variable of Regional Government Financial Reports (LKPD). This value indicates that the Transparency, Accountability, Accessibility, and Population variables are able to explain 84.1% of the variation in the LKPD Disclosure Level. Meanwhile, the remaining 15.9% is explained by other factors outside the research model that were not included in this study.

Figure 2. WarpPLS Structural Model Results



Source: Warppls 7.0 Analysis Results

Q-Square Value

Table 4. Nilai Q-Square

Dependent Variable	Q-Square
LKPD Disclosure Level	0,842

Source: Warppls 7.0 Analysis Results

The Q-Square value obtained was 0.842. A Q-Square value greater than zero indicates that the model has good predictive relevance. Therefore, the

research model developed is able to effectively predict variations in the Disclosure Level of Local Government Financial Reports (LKPD) based on the variables Transparency, Accountability, Accessibility, and Population. The higher the Q-Square value, the better the model's predictive ability for the endogenous variables studied.

Model Fit and Quality Indices present the results of the model fit test used in this study. This evaluation is conducted to ensure that the model meets statistical criteria so that the analysis results can be interpreted accurately. In WarpPLS-based research, goodness of fit testing is a crucial step because it indicates the extent to which the model is able to explain the relationships between the variables studied. Model fit testing in WarpPLS generally uses several indicators, such as the Average Path Coefficient (APC), Average R-squared (ARS), Average Variance Inflation Factor (AVIF), and Goodness of Fit (GoF). A model is deemed feasible if the indicator values meet the established criteria, allowing the structural analysis results to explain the relationships between research variables. These indicators are explained by Kock (2021) and Sholihin & Ratmono (2013) in their discussion of SEM-PLS model evaluation.

Table 5. Model Fit and Quality Indices

Indicator	Mark	Criteria	Information
APC	0,290 (P=0,001)	P<0,05	Significant
ARS	0,841 (P=0,001)	P<0,05	Significant
AVIF	1.939	≤ 5	There is no Multicollinearity
GoF	0,917	≥ 0.36	Strong Model

Source: Warppls 7.0 Analysis Results

Based on the table above, the AVIF value is used to assess the feasibility of the model and detect the presence of multicollinearity, with the provision that $AVIF < 5$ and the ideal value ≤ 3.3 . The test results show an AVIF value of 1.939, so it can be concluded that the model is in good condition and no symptoms of multicollinearity were found between the independent variables. Furthermore, the Goodness of Fit (GoF) value is used to see the strength of the model in explaining the dependent variable (explanatory power), with the criteria of small ≥ 0.1 , medium ≥ 0.25 , and large ≥ 0.36 . The GoF value obtained is 0.917, which means it is in the large category. This indicates that the model has strong explanatory power and is suitable for use.

Hypothesis Results with WarpPLS 7.0

The following table shows the results of model testing using WarpPLS with $\alpha = 0.05$, and it is proven that all hypotheses have a significant positive effect. The RSquare value of the model is 0.84. This means that 84% of the DISC variable is explained by the Transparency, Accountability, Accessibility and Population variables.

Table 6. Hypothesis Results with WarpPLS 7.0

Variable	R-Square	P-Value	Path Coefficients
DISC	0,84		
TRANS		0,001	0,414
AKTBL		0,003	0,282
AKS		0,001	0,328
POP		0,082	0,137

Source: Warppls 7.0 Analysis Results

The test results indicate that the Transparency variable (X1) has a positive and significant effect on the quality of local government financial reports (Y), as evidenced by a directional coefficient of 0.414 and a significance level of $p < 0.001$. In addition, the Accountability variable (X2) is proven to have a positive and significant impact on the variable (Y) in the direct effect test, as indicated by a directional coefficient of 0.282 and a significance level of $p < 0.003$. A similar situation occurs in the Accessibility variable (X3), which based on the results of the direct effect test, also shows a significant positive effect on the quality of local government financial reports (Y), with a directional coefficient of 0.328 and a significance level of $p < 0.001$, then the population variable (X4) is also proven to have a positive but insignificant impact on the variable (Y) in the direct effect test, as indicated by a directional coefficient of 0.137 and a significance level of $p > 0.082$.

The Effect of Transparency on the Quality of Regional Financial Report Disclosure

The study results obtained a directional coefficient of 0.414 with a significance level of 0.001, indicating that the quality of regional financial report disclosure improves with increasing transparency in its preparation. Therefore, the results of this study support the first hypothesis, which states that transparency has a positive and significant effect on the quality of regional financial report disclosure in Central Sulawesi Province. This finding aligns

with research conducted by (Harahap & Prabowo, 2023), which found that transparency positively influences the quality of financial report disclosure.

Transparency reflects the openness of regional governments in conveying financial information to the public honestly, completely, and in a timely manner. The higher the level of transparency, the greater the incentive for regional governments to disclose financial information more widely and clearly to the public. This is supported by research (Firmansyah et al., 2022), which shows that transparency of financial information influences the quality of regional government financial reports. Therefore, transparency not only serves as a normative principle in governance but is also a crucial factor in improving the quality of regional financial report disclosure.

The Effect of Accountability on the Quality of Regional Financial Report Disclosure

The results of this study indicate a positive relationship between accountability and the quality of regional financial report disclosure. This means that the higher the level of accountability, the better the quality of regional government financial report disclosure. This is supported by a directional coefficient of 0.282 with a significance level of 0.003. Therefore, the results of this study support the second hypothesis, which states that accountability has a positive and significant effect on the quality of regional financial report disclosure.

Accountability reflects the obligation of regional governments to be accountable for their financial management to the public, thus encouraging the presentation of more complete, relevant, and reliable financial reports. Regional governments with a high level of accountability tend to present financial information more openly and responsibly, resulting in improved financial report disclosure quality. This finding is also consistent with research conducted by Salmah & Sari (2026), which showed that accountability has a positive and significant effect on financial report quality.

The Effect of Accessibility on the Quality of Regional Government Financial Report Disclosure

Based on the research results, a direction coefficient of 0.328 was obtained with a significance level of 0.001, indicating that accessibility has a positive and significant effect on the quality of disclosure in Local Government Financial Statements (LKPD). This suggests that the easier it is for the public to access financial information provided by local governments, the better the quality of the resulting financial statement disclosures. This finding supports the third hypothesis that accessibility plays a crucial role in improving the quality of local government financial statement disclosures. From an agency theory perspective, ease of access to information serves as a mechanism to reduce information asymmetry between the government (as the agent) and the public (as the principal), thereby promoting greater transparency and accountability.

This finding aligns with a study (Harahap & Prabowo, 2023) stating that the better the accessibility of financial reports, the higher the quality of local financial management. Furthermore, improving accessibility through the use of information technology – such as publishing financial reports on websites – can broaden the reach of information to the public while reducing the information gap between the government and the public.

The Effect of Population on the Quality of Regional Government Financial Report Disclosure

The test results show that population size has a positive directional coefficient of 0.137 with a p-value of 0.082. Although indicating a positive relationship, the significance value is greater than 0.05, indicating that population size does not significantly influence the level of disclosure in Regional Government Financial Reports (LKPD). Therefore, the hypothesis stating that population size influences the level of LKPD disclosure cannot be accepted. From an agency theory perspective, the larger the population of a region, the greater the public demand for transparency and accountability in the regional government. However, the results of this study indicate that a large population does not necessarily encourage regional governments to increase the disclosure of financial information to the public through their official websites.

These results align with research conducted by Aswar et al., 2022, which found that population size does not significantly influence the level of disclosure in regional government financial reports. This study explains that a large population does not automatically increase public demand for transparency in regional government financial information, and therefore does not provide sufficient incentive for governments to increase the level of financial report disclosure. This finding indicates that the level of LKPD disclosure is more determined by the commitment of local governments to realizing transparency and openness of financial information than by demographic factors such as population size.

4. Conclusion

This study aims to analyze the influence of transparency, accountability, accessibility, and population on the quality of financial report disclosure on district/city government websites in Central Sulawesi Province for the 2022–2024 period. Based on the analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM) with WarpPLS 7.0, transparency, accountability, and accessibility have a positive and significant effect on the quality of local government financial report disclosure. These results indicate that the higher the level of information disclosure, government accountability, and ease of access to financial information through local government websites, the better the quality of financial report disclosure presented to the public.

Population has a positive but insignificant effect on the quality of local government financial report disclosure. This finding suggests that population size does not directly drive improved quality of financial report disclosure on local government websites. Thus, the quality of local government financial report disclosure is more influenced by good governance factors, particularly transparency, accountability, and information accessibility, than by demographic factors such as population size.

This study is subject to several limitations. The measurement of financial report disclosure quality was based solely on information available on official local government websites, which may not fully reflect overall disclosure practices. In addition, the study was limited to district and city governments in Central Sulawesi Province and did not include other factors that may influence disclosure quality, such as financial capacity, audit opinions, ICT maturity, or e-government implementation.

Suggestion

Based on the research results obtained, local governments in Central Sulawesi Province are expected to continue to improve transparency, accountability, and accessibility of financial information through their official local government websites. This effort can be achieved by presenting complete, timely, easily accessible, and understandable financial reports to the public as a form of accountability for regional financial management and to support the realization of good governance. For future researchers, it is recommended to expand the scope of the study by involving more local governments at the provincial and national levels and extending the observation period to obtain more comprehensive results. Furthermore, future research can add other variables suspected of influencing the quality of local government financial report disclosures, thereby providing a broader picture of the factors that influence the quality of local government financial report disclosures.

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