The Influence of Local Government Size, Local Revenue, Regional Expenditure, and the Degree of Financial Independence on Internet Financial Reporting (A Study on Regency/City Governments in Jambi Province for the Period 2018-2022)

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ABSTRACT

Internet financial reporting is a method used by the government to convey financial information online through official government websites. This is done to make financial information easily accessible and understandable for the public, as well as to strengthen trust and accountability in the management of government finances.The data used in this research is secondary data. The research population consists of regencies/cities in the Jambi Province during the period 2018-2022. The sampling technique employs a saturated sampling method, with a total of 11 regencies/cities or 55 samples. The analysis technique utilized in this research is multiple linear regression, and hypothesis testing is conducted using the Statistical Package for Social Science (SPSS).The results of this research indicate that the size of the regional government does not affect internet financial reporting. However, local own-source revenue has a positive and significant effect on internet financial reporting, and regional spending also has a positive and significant impact on internet financial reporting. Meanwhile, the level of financial self-reliance of the regional government does not affect internet financial reporting.

INTRODUCTION

The rapid development of information technology has significantly changed the way people access information, including financial information. In Indonesia, the government has encouraged the use of technology to improve transparency and accountability in financial reporting, particularly in local governments. The concept of E-Government, which refers to the use of technology to provide government services and information to citizens, has been widely adopted in Indonesia. One of the key aspects of E-Government is Internet Financial Reporting (IFR), which enables citizens to access financial information online (Nosihana & Yaya, 2016).

In Indonesia, the development of E-Government has begun since the issuance of Presidential Instruction No. 3 in 2003. The purpose of E-Government is to facilitate public access to information provided by local governments. This instruction requires local governments to develop official websites (Nor et al., 2019). Furthermore, based on Government Regulation (PP, 2017) No. 65 Article 13, local governments are mandated to utilize and develop information technology advancements to convey financial information through official websites. However, the rules regarding financial disclosure of local governments on websites are still voluntary (Nor et al., 2019).
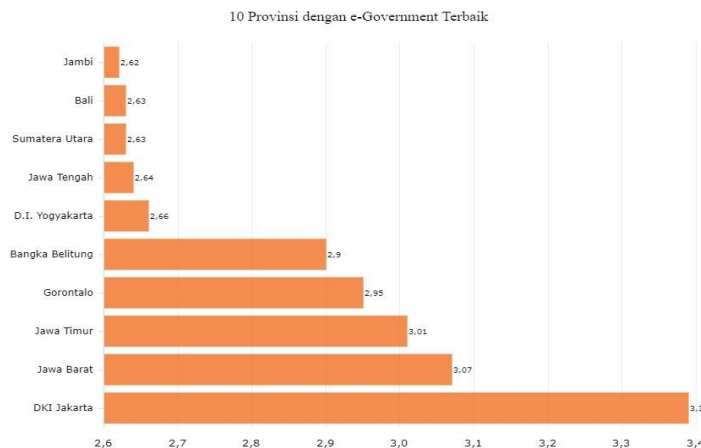
Graph 1.1: Top 10 Provinces with the Best E-Government (2023)
Source: databoks.katadata

In 2015, DKI Jakarta achieved the highest E-Government rating as a province, and successfully maintained its position for two consecutive years. With a score of 3.39, Jakarta surpassed other provinces. West Java, which previously held the top rank in 2013, had to settle for second place with a score of 3.07. East Java took third place with the same score of 3.01. Gorontalo ranked fourth with a score of 2.95, followed by Bangka Belitung with a score of 2.9. Yogyakarta and Central Java ranked sixth and seventh with scores of 2.66 and 2.64, respectively. North Sumatra ranked eighth, while Bali ranked ninth with the same score of 2.63, and Jambi ranked last with a score of 2.62.

This achievement shows that some provinces have successfully implemented technology-based governance, enabling citizens to access government information and services more quickly. The implementation of E-Government is expected to increase transparency in every government institution and support more efficient governance by improving communication between the government, society, and the business and industrial sectors.

Presidential Regulation Number 95 regarding E-Government or Electronic-Based Government System (SPBE) was issued in 2018. The main goal of this regulation is to create a clean, efficient, transparent, and accountable government. Additionally, the regulation aims to provide high-quality, reliable, and trustworthy public services, as well as increase overall integration and efficiency (Choirunnisa et al., 2023).

Table 1.1 Results of SPBE Monitoring of Regional Governments in Jambi

No	Nama Instansi	Indeks	Predikat
1	Pemerintah Provinsi Jambi	2,19	Cukup
2	Pemerintah Kab. Batang Hari	3,04	Baik
3	Pemerintah Kab. Tanjung Jabung Barat	1,63	Kurang
4	Pemerintah Kab. Bungo	1,50	Kurang
5	Pemerintah Kab. Merangin	1,56	Kurang
6	Pemerintah Kab. Kerinci	1,52	Kurang
7	Pemerintah Kab. Sarolangun	2,63	Baik
8	Pemerintah Kab. Tebo	2,11	Cukup
9	Pemerintah Kab. Muaro Jambi	1,92	Cukup
10	Pemerintah Kab. Tanjung Jabung Timur	2,16	Cukup
11	Pemerintah Kota Jambi	2,79	Baik
12	Pemerintah Kota Sungai Penuh	1,97	Cukup

(Source: Results of SPBE Monitoring of Regional Governments in Jambi, 2023)

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Research by Azis et al. (2020) and Simbolon (2018) found that the size of local government has a positive and significant impact on increasing online financial reporting in local governments. However, according to Putra & Syofyan (2020) and Mutiha (2017), the size of the government does not have a significant impact.

Mutiha (2017), Azis et al. (2020), and Alhajjriana et al. (2018) stated that local original revenue does not affect the increase in financial reporting in local governments. In contrast, research by Firly (2019) found that local original revenue has a positive and significant impact on increasing online financial reporting.

Research by Azis et al. (2020), Mutiha (2017), and Prima & Verawaty (2018) suggested that local expenditure does not affect the increase in Internet Financial Reporting. However, according to Alhajjriana et al. (2018) and Firly (2019), local expenditure has a positive and significant impact on IFR.

Atiin et al. (2022) and Fuadi (2020) found that local financial independence does not have a significant impact on increasing internet financial accounting. Research by Suparno (2016) produced different results, stating that local financial independence has a positive and significant impact on financial reporting disclosure in local governments.

Based on the background of the problem described above and the differences in previous research results, I am interested in analyzing several factors that influence Internet Financial Reporting in Jambi as a thesis material with the title "THE EFFECT OF REGIONAL GOVERNMENT SIZE, ORIGINAL REGIONAL INCOME, REGIONAL EXPENDITURE, AND REGIONAL FINANCIAL INDEPENDENCE ON INTERNET FINANCIAL REPORTING (A Study of District/City Governments in Jambi Province, 2018-2022)".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT
Stewardship Theory

According to Davids & Donaldson (1991), stewardship can be defined as a situation where management gives top priority to the organization's interests. Stewardship theory can be applied in public sector accounting to meet the information needs between stewards and principals. This theory states that there is a strong relationship between organizational satisfaction and success. In this context, the government as stewards must implement transparency and accountability in accordance with public expectations (Sofyani & Dwirama, 2020).

Legitimacy Theory

Legitimacy can be defined as a situation where management gives top priority to the organization's interests (Asforth dan Gibs, 1990). Legitimacy theory states that organizations strive to convince that their operations are in line with societal norms and boundaries. Legitimacy is considered a benefit for companies in maintaining their existence. Local governments can be effective by responding quickly to changes in public expectations, such as by voluntarily reporting financial information on the internet to meet the public's need for transparency and accountability (Sinaga & Tri, 2019).

The Effect of Local Government Size on Internet Financial Reporting

Local governments with large wealth tend to have stricter supervision and are expected to have high transparency in financial reporting. The size of the local government (Pemda)

indicates significant wealth, which increases public oversight. Previous research by Firly (2019), Handayani et al. (2020), Simbolon (2018), and Utomo & Aryani (2017) shows that the size of Pemda has a positive and significant effect on Internet Financial Reporting, in line with the stewardship theory that emphasizes the importance of transparency and accountability. Large local governments usually provide more information because there is a greater demand to meet information needs and increasing oversight needs. Therefore, the hypothesis can be formulated as follows:

H1: The size of the local government has a positive effect on Internet Financial Reporting.

The Effect of Local Government Size on Internet Financial Reporting

The legitimacy theory explains that transparency of financial information can increase social legitimacy and public trust. A good local government in its performance tends to provide wider information through Internet Financial Reporting. Previous research conducted by Zulfah (2018), Verawaty (2018), Firly (2019), Nasir et al. (2022), Marsella & Aswar (2019), Prima & Verawaty (2018), and Maryana & Rahman (2018) shows that local original revenue has a positive effect on Internet Financial Reporting. Therefore, the hypothesis that can be formulated is:

H2: Local Original Revenue has a positive effect on Internet Financial Reporting.

The Effect of Regional Expenditure on Internet Financial Reporting

The stewardship theory emphasizes the importance of cooperation and focusing on common goals within an organization. The legitimacy theory explains that local governments can increase their legitimacy by increasing transparency of financial information. The use of Internet Financial Reporting (IFR) through E-Government can increase transparency of financial information. Previous research conducted by Firly (2019), Pratama et al. (2015), Alhajjriana et al. (2018) shows that local expenditure has a positive effect on Internet Financial Reporting and government performance. Therefore, the proposed hypothesis is:

H3: Local expenditure has a positive effect on Internet Financial Reporting.

The influence of regional autonomy on Internet Financial Reporting

Regional independence is reflected in the extent to which a region depends on external funding sources. The Original Regional Income is the most significant source of income, obtained from tax payments and retributions by the community. The comparison between Original Regional Income and total regional income can be an indicator of a region's independence. The stewardship theory also supports this.

Previous research conducted by Hariyani et al. (2022), Rahim (2016), and Rachmat (2021) shows that the level of regional financial independence has a positive and significant impact on internet financial reporting. With an increase in a region's independence, the demand for local governments to report clearly and accurately in regional financial reports also increases. Therefore, the level of regional financial independence can influence the tendency to use Internet Financial Reporting (IFR) as a tool to increase transparency. The hypothesis that can be formulated is:

H4: The level of regional independence has a positive impact on Internet Financial Reporting.

METHODS

This research was conducted on the local government of Jambi Province's regency/city from 2018-2022 using variables such as the size of the local government, original regional income, regional expenditure, level of regional financial independence, and internet financial reporting. The data source used in this research is secondary data. The research variables used in this research can be defined as follows:

1. The formula for calculating the size of a regional government in English is (Government Regulation Number 71 of 2010):
   Size of Regional Government = LN (Total Asset of Local Government)
2. Local Original Income can be determined by the formula (Kawatu, 2019):
   Local Original Income Ratio = (Total Local Original Income/Realization of Local Original Income) x 100%.
3. Regional Expenditure can be determined by the formula (Law Number 32 of 2004):
   Regional Expenditure = Ln (Total Regional Expenditure).
4. The level of financial independence of the region can be determined by the formula (Kawatu, 2019):
   Level of Independence = (Local Original Income / Transfer Income) x 100%
5. Internet Financial Reporting can be determined by using the Gummy Indicator.
   Population growth rate from 11 regency/cities in Jambi from 2018 to 2022.

Table 1.2 List of Regencies/Cities of Jambi Province

No.	Regency/Cities	No.	Regency/Cities
1.	Batanghari Regency	7.	Tanjung Jabung Barat Regency
2.	Bungo Regency	8.	East Tanjung Jabung Regency
3.	Kerinci Regency	9.	Tebo Regency
4.	Merangin Regency	10.	Jambi City
5.	Muaro Jambi Regency	11.	Sungai Penuh City
6.	Sarolagun Regency		

(Source: Kemendagri.go.id)

Was determined by using sampling techniques and collecting data from various sources such as literature and journals. Data processing was done using computer software using Statistical Package for Social Science (SPSS), and data analysis was performed.

RESULTS

1. Descriptive Statistics

Descriptive statistics are used to describe the variables in the study. Descriptive statistics aim to explain the data description of the minimum value, maximum value, average (mean), and standard deviation of all variables contained in the survey model, as well as the distribution and behavior of sample data. The variables used are the size of local government (X1), regional original revenue (X2), regional expenditure (X3), regional financial independence level (X4) and internet financial reporting (Y).

Table 1.3 Descriptive Statistics Testing Results

No.	Variable	N	Minimum	Maximum	Mean	Std. Deviation
1	The size of local government	55	26,55	29,18	283,979	0,38485
2	Regional original revenue	55	0,66	1,67	10,878	0,24981
3	Regional expenditure	55	27,29	28,18	278,409	0,19947
4	Regional financial independence level	55	0,04	0,85	0,1229	0,12641
5	IFR	55	4	9	6,67	1,796
	Valid N	55				

(Source : SPSS 26 output, data processed)

Based on table 1.3 descriptive statistical test above, it can be concluded:

a. Local Government Size (X1): From the data, it can be described that the minimum value is 26.55, the maximum value is 29.18, the average value is 283.979, and the standard deviation is 0.38485. The standard deviation of the local government size variable is lower than the average value, which indicates that the local government size variable has low data variation, signifying that the data characteristics are also homogeneous or have little variation.

b. Regional Original Income (X2): From the data, it can be described that the minimum value is 0.66, the maximum value is 1.67, the average value is 1.0878, and the standard deviation is 0.24981. The standard deviation of the regional original income variable is lower than the average value, which indicates that the regional original income variable has low data variation, signifying that the data characteristics are also homogeneous or have little variation.

c. Regional Expenditure (X3): From the data, it can be described that the minimum value is 27.29, the maximum value is 28.18, the average value is 27.8409, and the standard deviation is 0.19947. The standard deviation of the regional expenditure variable is lower than the average value, which indicates that the regional expenditure variable has low data variation, signifying that the data characteristics are also homogeneous or have little variation.

d. Regional Financial Independence (X4): From the data, it can be described that the minimum value is 0.04, the maximum value is 0.85, the average value is 0.1229, and the standard deviation is 0.12641. The standard deviation of the regional financial independence variable is higher than the average value, which indicates that the regional financial independence variable has high data variation, signifying that the data characteristics are heterogeneous or have a lot of variation.

e. Internet Financial Reporting (Y): From the data, it can be described that the minimum value is 4, the maximum value is 9, the average value is 6.67, and the standard deviation is 1.796. The standard deviation of the internet financial reporting variable is lower than the average value, which indicates that the internet financial reporting variable has low data variation, signifying that the data characteristics are also homogeneous or have little variation.
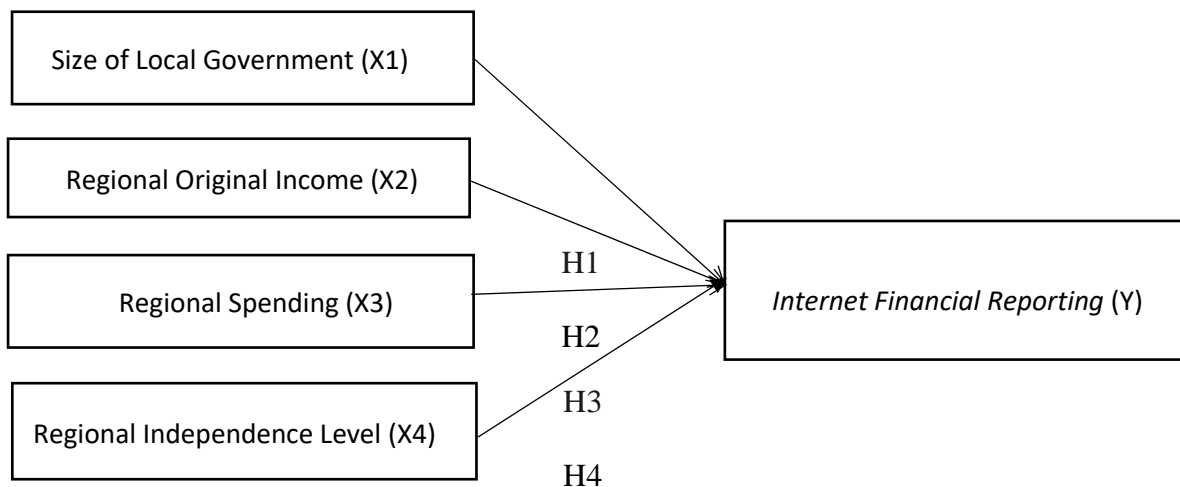
Figure 1. Model analysis

DISCUSSION

After testing using SPSS version 26 software, the following is a discussion and analysis of the hypothesis of the results of this study.

The Effect of Local Government Size on Internet Financial Reporting

Based on the research findings, it can be concluded that the local government size variable (X1) shows a significance level of 0.871 > 0.05 with a negative beta value of -0.025, indicating that the local government size variable (X1) does not have an effect on internet financial reporting.

These research findings are consistent with the studies conducted by Putra & Syofyan (2020), Mutiha (2017), and Naopal et al. (2017), which state that the size of local government does not affect internet financial reporting. The size of the local government, whether large or small, does not influence the internet financial reporting of regency/city governments.

The Effect of Local Government Size on Internet Financial Reporting

Based on the research findings, it can be concluded that the regional original income variable (X2) shows a significance level of 0.011 < 0.05 with a positive beta value of 0.358, indicating that the regional original income variable (X2) has a positive effect on internet financial reporting (Y), thus H2 is accepted.

These research findings are consistent with the studies conducted by Firly (2019), Nasir et al. (2022), and Marsella & Aswar (2019), which state that regional original income has a positive and significant effect on internet financial reporting. A high level of regional original income reflects good government performance and a commitment to providing adequate information to the public.

The Effect of Regional Expenditure on Internet Financial Reporting

Based on the research findings, it can be concluded that the regional expenditure variable (X3) shows a significance level of 0.007 < 0.05 with a positive beta value of 0.443, indicating that the regional expenditure variable (X3) has a positive effect on internet financial reporting (Y), thus H3 is accepted.

These research findings are in line with the studies conducted by Alhajjriana et al. (2018) and Firly (2019), which state that regional expenditure has a positive and significant effect on

internet financial reporting. A larger budget allows local governments to invest resources in information and communication technology. With adequate funding allocation, local governments can develop and maintain transparent and accurate internet-based financial reporting systems. Additionally, significant regional expenditure reflects a commitment to enhancing accountability and transparency in public information.

The influence of regional autonomy on Internet Financial Reporting

Based on the research findings, it can be concluded that the regional financial independence variable (X4) shows a significance level of 0.543 > 0.05 with a negative beta value of -0.086, indicating that the regional financial independence variable (X4) does not have an effect on internet financial reporting (Y), thus H1 is rejected.

These research findings are consistent with the studies conducted by Atiin et al. (2022), Annisa and Murtini (2018), and Fuadi (2020), which state that the level of regional financial independence does not have a significant effect on internet financial reporting. The extent to which a regency/city government's financial independence is high or low does not significantly impact internet financial reporting.

CONCLUSION

The size of local governments, as measured by the natural logarithm, does not affect online financial reporting, as the size of a government does not guarantee an increase in financial disclosure. On the other hand, larger locally generated revenues, as measured by the PAD ratio, positively influence online financial reporting, reflecting good government performance and a commitment to providing adequate information to the public. Additionally, local government spending, also measured by the natural logarithm, positively affects online financial reporting, as increased spending indicates that the allocated budget has been used for public interests, necessitating transparency in financial management. Conversely, the level of financial independence in local governments does not influence online financial reporting, as higher or lower financial independence does not ensure higher levels of reporting.

The researcher offers several recommendations based on the analysis and data testing in this study. First, for academics, it is recommended to enhance references in the field of accounting and the public sector, particularly regarding factors that influence online financial reporting on government websites in Indonesia. Furthermore, future researchers are encouraged to broaden the scope of their studies by selecting provinces other than Jambi in Indonesia as samples and to include additional variables to gain a broader understanding of online financial reporting levels. The Provincial Government of Jambi is also advised to improve transparency in financial disclosure, as many districts and cities have not yet fully disclosed financial reports on their websites, and some web pages have errors in the budget transparency menu. The public, including the community, creditors, and investors, is also encouraged to participate in overseeing government management and activities, as such participation can enhance transparency and strengthen public trust in the government.

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