

ABSTRAK

Pengaruh *Leverage*, Kekayaan Daerah, Opini Audit, Dan Belanja Daerah terhadap Keteraksesan *Internet Financial Reporting* Pemerintah Daerah Kabupaten/Kota di Sumatera

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Penelitian ini bertujuan untuk menganalisis pengaruh *leverage*, kekayaan daerah, opini audit, dan belanja daerah terhadap keteraksesan *Internet Financial Reporting* (IFR) pada pemerintah kabupaten/kota di Sumatera. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif kausalitas. Populasi dalam penelitian ini berjumlah 154 pemerintah kabupaten/kota, dan sebanyak 150 entitas dijadikan sampel berdasarkan teknik *purposive sampling* dengan kriteria tertentu, menghasilkan total 750 pengamatan selama periode 2019–2023. Data diperoleh melalui laporan keuangan hasil audit Badan Pemeriksa Keuangan dan situs resmi pemerintah daerah terkait indeks keteraksesan IFR. Teknik analisis yang digunakan adalah regresi data panel dengan pendekatan *fixed effect model* menggunakan perangkat lunak *EViews 12*. Hasil penelitian menunjukkan bahwa *leverage*, kekayaan daerah, dan belanja daerah berpengaruh signifikan terhadap keteraksesan IFR. Sebaliknya, opini audit tidak menunjukkan pengaruh yang signifikan. Secara simultan, keempat variabel independen tersebut berpengaruh signifikan terhadap keteraksesan IFR.

Kata kunci: *Leverage*, Kekayaan Daerah, Opini Audit, Belanja Daerah, *Internet Financial Reporting*.

ABSTRACT

The Influence of Leverage, Regional Wealth, Audit Opinion, and Regional Expenditure on the Accessibility of Internet Financial Reporting in Regency/Municipal Governments in Sumatra

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This study aims to analyze the influence of leverage, regional wealth, audit opinion, and regional expenditure on the accessibility of Internet Financial Reporting (IFR) in regency/municipal governments in Sumatra. The study employs a quantitative approach with an associative-causal research design. The population consists of 154 local governments, with 150 entities selected as samples using purposive sampling based on specific criteria, resulting in a total of 750 observations during the 2019–2023 period. Data were obtained from audited financial statements issued by the Audit Board of the Republic of Indonesia (BPK) and official government websites related to IFR accessibility indices. The analysis technique used was panel data regression with a fixed effect model approach, employing EViews 12 software. The results indicate that leverage, regional wealth, and regional expenditure significantly influence IFR accessibility. Conversely, audit opinion does not have a significant effect. Simultaneously, all four independent variables have a significant effect on IFR accessibility.

Keywords: *Leverage, Regional Wealth, Audit Opinion, Regional Expenditure, Internet Financial Reporting.*