

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusions

Based on the results and discussion in Chapter IV, the following conclusions can be drawn:

1. The variable Size of Local Governments does not affect the Disclosure of Internet Financial Reporting in regencies or cities in the provinces of West Java and Banten in 2018-2021.
2. The variable Quality of Financial Statements affect the Disclosure of Internet Financial Reporting in regencies or cities in West Java and Banten provinces in 2018-2021.
3. The variable Audit Opinion does not affect the Disclosure of Internet Financial Reporting in regencies or cities in West Java and Banten provinces in 2018-2021.

B. Implications

Based on the results of existing research, the implications of this study as follows:

1. This study is useful to evaluate the performance of local governments in publishing local government financial statements. Therefore, it is expected that local governments to be more consistent in improving the disclosure of Internet Financial Reporting on local government websites, so that it

can show good performance and prove that the principle of transparency and accountability has been carried out.

2. This study is useful to evaluate local governments that do not publish their financial statements in full in accordance with Government Regulation Number 13 of 2019. Therefore, it is expected that local governments complete the financial statements on each of their official websites in detail so as to better ensure the correctness and transparency of the data presented.
3. This study is useful to evaluate local governments that do not publish the financial statements of local governments. Therefore, it is expected that the central government provides sanctions or fines against local governments that do not disclose Internet Financial Reporting, so that local governments can be more consistent in disclosing Internet Financial Reporting.

C. Research Limitations

The researchers realized that in this study still has limitations that need to be improved by subsequent researchers. The various limitations include:

1. The variables used in this study were only the size of local governments, the quality of financial statements, and audit opinions with the results of only 88 regencies/cities or 62.9% of the total 140 regencies or cities in West Java and Banten provinces during 2018-2021 that consistently disclosed Internet Financial Reporting. Therefore, it is expected that

further research can add other variables such as wealth of local governments, local spending, and other variables that can provide better research results.

2. The incessant of Internet Financial Reporting since 2018 and the financial reports available on the website of each local government are only until 2021, because 2022 and 2023 is not yet available. Therefore, it is expected that further research can add years of research, so as to see the level of disclosure of Internet Financial Reporting in the next year.
3. West Java province is the first province to accelerate electronic-based government and the speed of development first occurred in Java and Banten province is the expansion of West Java province that occurred in 2000. So, the study area was only 35 regencies or cities in the provinces of West Java and Banten. Therefore, it is expected that further research can increase the number of research areas in order to see the level of disclosure of Internet Financial Reporting in other regions.

