

## **ABSTRAK**

**Deka Anugrah Hadi, 15043005/2015**

**“Pengaruh Ukuran Pemerintah Daerah, Kekayaan Pemerintah Daerah Dan Jumlah Penduduk terhadap Pengungkapan *Internet Budgeting Reporting* (Studi Empiris Pemerintah Kabupaten/Kota di Pulau Sumatera)”**

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*This study aims to determine the effect of local government size, local government wealth, and population on internet budgeting reporting. The samples in this study were district / city governments on the island of Sumatra which published 2016 and 2017 Local Government Financial Statements, which were audited by BPK RI and presented the data and information needed for measurement of research variables, and district / city governments that has an official website for public access. The sampling technique was purposive sampling. A total of 154 districts / cities were used as sampled in this study and processed by using multiple linear regression techniques. The study results indicate that the local government size has a positive and significant effect on internet budgeting reporting. Local government wealth does not significantly influence internet budgeting reporting. The population also does not have a significant effect on internet budgeting reporting.*

***Keywords : Local government size, local government wealth, population, internet budgeting reporting.***