

## ABSTRACT

*Disclosure of information in financial reports is part of the accountability and transparency of Regional Government Financial Reports to the public. This study aims to determine the effect of transparency, accountability, accessibility, and population on the quality of disclosure of financial reports on local government websites. The population in this study were all district/city local governments in the province of West Nusa Tenggara. The sample used in this study was through purposive sampling so that a total of 36 (thirty six) samples were obtained. The data analysis technique used in this study is descriptive statistics, classic assumption test, multiple linear regression analysis using SPSS version 25. The results of the study prove that the variables of transparency, accountability, accessibility and population have a significant influence on the quality of financial statement disclosure on government websites.*

**Keywords:** *Disclosure of Financial Statements, Web-based Disclosure, Transparency, Accountability, Accessibility, Population.*



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