

ABSTRACT

Information disclosure through local government official website could improve stakeholder trust toward local government. Information available in local government official websites are mostly contain local general information and monetary information which are not up to date. Several regions do not make information disclosure in local government official websites according to the prevailing regulation though several regulations has been enacted by the government. Audit opinion and independency level should be disclosed to public as transparency to support government performance. Regency and city local government should make information disclosure to public. Information disclosure could be carried out through official website, and inexpensive and easily accessed media.

Independent variables in this research were audit opinion, the level of independence, and the type of local government. Dependent variable used was information disclosure level. This research aimed to analyze the influence of audit opinion, independency level, and regional type, simultaneously and partially toward information disclosure level in local government official websites in Central Java Province in 2014-2015. Hypothesis in this research was audit opinion, independency level, and regional type had simultaneously and partially positive and significant influence toward information disclosure level in local government official websites in Central Java Province in 2014-2015.

Population this research were local government official websites in Central Java Province in 2014-2015. Sample collection technique was purposive sampling, yielding 50 data comprised of 25 local government websites with two years period as sample in this research. Data analysis method used in this research was multiple regression analysis using SPSS version 20 software.

Result showed that audit opinion, independency level, and regional type had simultaneous influence toward information disclosure level in local government official websites in Central Java Province. Audit opinion and regional type partially had positive and significant influence, meanwhile independency level did not have positive and significant influence toward information disclosure level in local government official websites in Central Java Province.

It is recommended for future research to add independent variable that are predictable to influence information disclosure, such as leverage, and regional assets. Local government are recommended to improve performance to gain excellent opinion, and make information disclosure toward public to increase stakeholder trust toward local government.

Keywords: *Audit Opinion, Independency Level, Regional Type, Information Disclosure Level in Local Government Official Websites.*