

ABSTRACT

Disclosure of information through the official website of the regional government can increase public and third-party trust in regional government. Regions in East Java Province have implemented a menu of TPAD content on the official website of the local government, but there are still a number of local governments that do not completely disclosed content menu.

The independent variables in this study are audit opinion, size of local government, and capital expenditure. The dependent variable used is the disclosure level of financial and non financial information. This study aims to analyze the effect of audit opinion, size of local government, and capital expenditure simultaneously and partially to the level of disclosure of financial and non financial information at the official site of local government in East Java Province 2015-2016.

The population in this study is the official site of local government in East Java Province in 2015-2016. Sampling technique using purposive sampling and obtained 42 data consisting of 21 sites of local government with two years time as sample in this research. Data analysis model used in this research is panel data analysis using Eviews version 9 software

The results show that audit opinion, size of local government, and capital expenditure have influence simultaneously to the level of disclosure of financial and non financial information at official site of local government in East Java Province. The partial audit opinion, size of local government, capital expenditure have no significant effect on the level of financial and non-financial disclosure on the official site of the local government in East Java Province.

Keywords : *Audit Opinion, Size of Local Government , Capital Expenditure, Level of Disclosure of Financial and non-financial Information on Official Site of Local Government.*