

ABSTRACT

Disclosure of information through official local government sites can increase stakeholder confidence in local government. The information available on the official site of local government is mostly just general information areas and financial information that is not up to date. Some regions do not disclose information on the official site of the local government in accordance with the applicable rules. Audit opinion should be disclosed to the public as a form of transparency in order to help government performance. Disclosure of information can be done through official sites, cheap media, and easily accessible anywhere.

The independent variables in this study are audit opinion, size of local government, and local financial capability. The dependent variable used is the disclosure level of financial and non financial information. This study aims to analyze the effect of audit opinion, local government size, and local financial capacity simultaneously and partially to the level of disclosure of financial and non financial information at the official site of local government in Central Java Province 2015-2016. The hypothesis in this research is audit opinion, local government size, and local financial ability have a significant positive influence simultaneously and partially to disclosure level of financial and non financial information at official site of local government in Central Java Province 2015-2016.

The population in this study is the official site of local government in Central Java Province in 2015-2016. Sampling technique using purposive sampling and obtained 30 data consisting of 15 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 local financial ability have influence simultaneously to the level of disclosure of financial and non financial information at official site of local government in Central Java Province. The partial audit opinion is negatively significant, while the size of the government and the financial capacity of the region have no significant effect on the level of financial and non-financial disclosure on the official site of the local government in Central Java Province.

For the next researcher it is suggested to add independent variables which predicted can influence information disclosure, such as leverage, and local wealth. For local governments it is advisable to increase local revenues, improve performance in order to get good opinion, and to disclose information to the public in order to increase stakeholder trust to the local government.

Keywords : *Audit Opinion, Local Government Measures, Local Financial Capacity, Level of Disclosure of Financial and non-financial Information on Official Site of Local Government*