

ABSTRACT

This study aims to analyze the factors that influence the level of disclosure in Local Government Financial Reports (LGFR) for districts and cities in Central Java. The preparation of LGFR, including disclosures in financial statements, is guided by Government Regulation No. 71 of 2010. The sample for this study consists of 35 local governments in Central Java, with a four-year observation period (2017–2020). The sample was selected using a purposive sampling method, resulting in 140 observations. The analytical method employed is multiple regression analysis, using IBM SPSS version 23 software. The results indicate that only audit findings have a significantly positive effect on the disclosure level of LGFR. Other factors, such as the level of dependency, financial self-sufficiency ratio, size of local government, length of service, administrative age, own-source revenue, and capital expenditure, do not have a significant impact on the level of LGFR disclosure.

Keywords: LGFR, disclosure