

ABSTRACT

This aims of this study is to analyze factors that affect disclosure level of Local Government Financial Report (LGFR) based on Government Accounting Standard. There are 6 (six) independent variables that affect disclosure level of LGFR as dependent variable. There are wealth, dependency of local government, population, number of functional differentiation (OPD), audit findings and level of financial irregularities.

Population of this study are Local Government Financial Report (LGFR) in regency/city in DKI Jakarta, Bogor, Depok, Tangerang and Bekasi 2014-2016. This study uses secondary data by using purposive sampling method. There are 27 LGFR that meet the criteria of the study sample. Analysis method in this research is Panel Data Regression using Eviews 8.0 software.

The results of this study showed that the variables of wealth and population has significantly positive effect on the disclosure level of LGFR. The level of financial irregularities has significantly negative effect on the disclosure level of LGFR. While, the other variables such as dependency of local government, number of functional differentiation (OPD), and audit findings has no significant effect on the disclosure level.

Keywords: *disclosure level of LGFR, local wealth, dependency of local government, population, number of functional differentiation, audit findings, level of financial irregularities.*