

ABSTRACT

This research aims to analyze factors affecting disclosure level of Local Government Financial Report (LGFR) based on Government Accounting Standard. Independent variables in this research are wealth, total asset, number of functional differentiation, and audit findings. Wealth is measured by realized of revenue while total asset is measured by natural logarithm of total asset.

Population of this research are Local Government Financial Report (LGFR) in Javanese Island fiscal year 2014. Purposive sampling method is used to determine the number of samples which consist of 103 financial reports. The hypothesis in this research was tested using multiple linear regression.

The results show that wealth have positive effect on disclosure level of LGFR. While total asset and audit findings have negative effect on disclosure level of LGFR. However, number of functional differentiation has no significant effect on the disclosure level of LGFR.

Keywords: Disclosure level of LGFR, Wealth, Total Asset, Number of Functional Differentiation, Audit Findings