

## **ABSTRACT**

*This objective of this research is to examine the influence of audit opinion, citizen, wealth, local expenditure, size and press visibility toward publication rate of financial reporting in local government website.*

*The population in this study consist of all city in Central Java province and Daerah Istimewa Yogyakarta province in the year 2014-2015. A total sample of 76 companies were used in this study as determined by total sampling method. The data used is secondary data. Data analysis was performed with descriptive statistics, classical assumption and hypothesis testing of regression method using SPSS 23.*

*The empirical results of this study show that audit opinion, wealth, local expenditure, size and press visibility does not have statistically significant influence toward publication rate of financial reporting in local government website and citizen has significantly positive influence toward publication rate of financial reporting in local government website.*