

## ABSTRACT

*This Research aims to empirically examine whether the accessibility of local financial reports and presentation of them influence the usefulness of local financial information by the stakeholders. Financial report have been seen as an important component that should be disclosed by local government since regional autonomy has been launched by the central government. As a consequence of him, the financial reports should be reported transparency and be accessible for stakeholders. This is because such reports are reflection of local government's commitment to fulfill the mandate of citizen and show implementation good governance in their local government.*

*This research was carried out in ex district residency Banyumas. The method used to collect data is through survey questionnaire of which the respondents were the members of local legislative council, Inspectorate, and Non Governmental Organization (NGO). By the purposive sampling method, fixed get sample from 180 members of local legislative council, 84 members of Inspectorate, and 40 members of NGO. Analysis method used in this research is multiple regression.*

*The result of hypothesis test showed that the presentation of local financial reports has a significant influence the enhancement of usefulness of local financial information by the stakeholders. And then accessibility of financial reports has a significant influence the enhancement of usefulness of local financial information by the stakeholders. Simultaneously, both the presentation accessibility of financial reports and influenced usefulness of local financial information.*

*Keywords: local financial reports, accessibility, local financial information.*