

## ABSTRACT

*This study is aimed to examine the effect of population, regional dependency, PAD, capital expenditure, total assets, audit findings, and audit opinions on the level of disclosure in the financial statements of district / city governments in Indonesia. The dependent variable of this study is the level of disclosure, while the independent variables are the population, the level of regional dependence, PAD, capital expenditure, total assets, audit findings, and audit opinions.*

*The sample in this study consists of 115 District / City in Indonesia in 2016-2018. The data that used in this study was secondary data and selected by using purposive sampling method. The technique of analysis used for examining the hypothesis was panel data regression analysis.*

*Based on the test results, it can be seen that the population variable has a positive and significant effect on the level of disclosure, the level of regional dependence has a negative and significant effect on the level of disclosure, while the other five variables, PAD, capital expenditure, total assets, audit findings , and audit opinion does not affect the level of disclosure.*

*Keywords: level of disclosure, population, dependency level, income, capital expenditure, assets, findings, opinion, government accounting*