

ABSTRACT

The purpose of this research is to determine factors that influence financial statements disclosure on Central Java local government website. Factors examined in this study are audit opinion, audit findings, follow-up audit recommendations, and education level. The samples from this study were 105 samples from 35 local government in Central Java during the period three years, from 2016 - 2018. The data in this study were primary data and secondary data

. The dependent variable in this study, namely audit opinion, audit findings, and follow-up on audit recommendations, was obtained from the audit report from supreme audit agency (BPK), while education level variable data was obtained from Indonesian Bureau of Statistics (BPS). The independent variables in this study were obtained by directly observing each local government website. The research data were analyzed using logistic regression.

The results of this study show that audit opinion does not have a significant effect on the financial statements disclosure on Central Java local government websites. Meanwhile, audit findings, follow-up audit recommendations, and education level have an influence on the disclosure of financial statements on local government websites.

Keywords : Disclosure, Financial Statement,, Local Government, Website