

ABSTRACT

The Local Government Financial Reports (LGFR) completed with disclosure is a form of accountability and transparency of information by local governments to report the results of its financial performance. Presentation of disclosure in Local Government Financial Reports (LGFR) are set out in Government Accounting Standards (GAS), which it is expected to be a form of government transparency in managing finances. The information financial disclosure will be presented in Financial Statements.

This study aims to analyze the effect of government characteristic, population, audit findings, and audit opinion on the disclosure level of Local Government Financial Report(LGFR) in West Java period 2014-2015.this study also aims to determine the achievement of disclosure level Local Government Financial Report(LGFR) in West Java period 2014-2015.

The population in this study was LGFR in West Java period 2014-2015. The sampling technique using saturation sampling is sampling technique in which all members of the population used as a sampl, thus obtained 54 samples for two years of observation. The research analysis used multiple regressions using SPSS software version 17.

The results showed that government characteristic, population, audit findings, and audit opinion has simultaneous effects on the disclosure level of LGFR in West Java period 2014-2015. However, partially, it is age of local government and audit opinion has positive effect on theaudit opinion and type of local government that carries effects on the disclosure level of information on the disclosure level of LGFR in West Java period 2014-2015. Size of local government, population and audit finding have not effect on the disclosure level of LGFR in West Java period 2014-2015. The average level on disclosure of Local Government Financial Reports (LGFR) in West Java period 2014-2015 amounted to 55%.

Based on the results of the research, the local government is expected to focus on meeting the criteria in order to obtain an Unqualified Opinion (WTP) by presenting disclosures in accordance with Government Accounting Standards (GAS). Local governments are also expected to provide training on local asset management where it is often a problem that makes the findings of BPK.

Keywords: *Size of Local Government, Age of Local Government, Population, Audit Findings, Audit Opinion and The Disclosure Level of LGFR*