

## **ABSTRACT**

*This study aimed to examine the effect of the size of local government, population, per capita income, type of local government and audit opinion on the financial statement publication on the official website of the local government. In this study sample of 502 district / cities in Indonesia and the data is used as much as 190. The sample was selected using purposive sampling method. The analytical methods used are the logistic regression analysis. The variables tested in this study consisted of the size of local government, population, per capita income, type of local government and the audit opinion.*

*Based on the analysis result that the size of the local government and the audit opinion has a positive and significant impact on the financial statement publication on the official website of the local government. While the number of population, per capita income, and type of local government negatively affect the financial statement publication on the official website of the local government.*

*Keywords: size of local government, population, per capita income, type of local government and audit opinion.*