

ABSTRACT

The purpose of this research is to examine effect of local government size, local government type, leverage, and audit opinion. The sample of this research are local governments in East Java, Indonesia period 2013-2015 . The number of samples is 110, Analysis method used to test hypothesis in this research is ordinary least regression. The result of this study indicates that local government size has influence to internet financial reporting by local government. The other factors, such like local government type, leverage and audit opinion do not influence internet financial reporting by local government significantly.

Key words : internet financial reporting, local government size, local government type, leverage, audit opinion