

***The Effect of Local Government Characteristics on the Level of Disclosure of  
Local Government Financial Statements  
(Study on the Regional Government of East Java Province).***

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**ABSTRACT**

*The purpose of this study is to analyze and explain the factors that influence the level of disclosure of local government financial statements. This research focuses on regencies and cities in East Java Province. In this quantitative research, data was obtained from the BPK RI East Java Representative website using multiple linear regression data analysis techniques. This study found that three characteristics of local government affect the level of disclosure of LKPD: the size of local government, the size of the legislature and the level of dependence. Administrative age, local government wealth, independence ratio, functional differentiation, and intergovernmental revenue did not affect the level of LKPD disclosure.*

**Keywords:** *Local government characteristics, legislative size, local government wealth, independence ratio, functional differentiation, dependency level, administrative age, intergovernmental revenue, local government size, LKPD disclosure rate.*