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FACTORS AFFECTING ACCOUNTING DISCLOSURE OF INFORMATION ON THE WEBSITE OF DISTRICT / CITY GOVERNMENT IN NORTH SUMATRA, ACEH AND RIAU YEAR 2014 – 2015

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ABSTRACT

The objective of this research is to examine the factors that Affect the level of disclosure of accounting information on the website of the district / city government. Factors tested in this study are the size of local government, the ratio of regional independence, human development index. The population of this research are the district / city government in north Sumatra, Aceh and Riau region. From 69 districts / Cities listed, selected 27 districts / Cities sampled using purposive sampling method. The technique of data analysis used is descriptive statistics, classical assumption test, and multiple regression analysis. The hypothesis testing results Obtained with significance level of 5% shows that the variable ratio of regional independence and human development index positively Affect the disclosure of accounting information. The size of local government does not Affect the disclosure of accounting information on the website of the district / city Governments.

Keywords: *accounting information, the website of the district / city government, the size of local government, the ratio of regional independence, human development index.*

