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Touching Lives, Bridging Society

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Adi Ainurzaman Jamaludin’

Preface

A society and people in general have always been the major focus of any study in the field of social sciences. Given the conflicts, competition, pressures, tensions and differences that are prevalent and persisting around us in today‘s society, social scientists can have a great potential to touch the lives of all human beings in many different societies. By doing so, they too can bridge the gaps that are seen to be widening between and within societies today. The field of social sciences critically examines and analyses elements of human existence, their infinite combinations of interactions, their value systems, traditions, culture, options and choices and practices. This is reflected in a broad range of disciplines which include anthropology and sociology, development studies, economics, political science, psychology and social work.

The proceedings of this conference includes papers presented at the USM-International Conference on Social Sciences (USM-ICOSS) 2015 which was hosted with the aptly noble theme ―Touching Lives and Bridging Society‖ and held from 27 - 28 August 2015 at the Rainbow Paradise Beach Resort, Penang, Malaysia. This conference is solely organized by the School of Social Sciences, Universiti Sains Malaysia (USM), Malaysia.

We had received a total of 159 academic papers from various institutions and organization from around the world where 45 papers were selected and accepted for inclusion in these proceedings. The proceedings are now compiled and presented according to the five major sections or disciplines of social sciences. It covers both theoretical submissions and empirical works from scholars around the globe. It is hoped that the collection of these conference papers will become a valuable source of reference materials to the conference participants, researchers, students, the general public, the various stake holders and the policy makers. The proceedings will be submitted to The Thomson Reuters for Conference Proceedings Citation Index.

We would like to take this opportunity to profoundly thank all the authors and paper presenters for their kind and invaluable contributions and their support towards our School‘s and our University‘s efforts in benefiting society and mankind through the organization of this conference. Our sincere gratitude also goes out to all the many paper reviewers who so generously provided their professional views and expert comments. Last but not least, we would humbly and honestly register our heart-felt appreciation to our editorial board members and the much-valued assistant who all worked very hard and passionately contributed their time and expertise in the editing process of these proceedings.

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Analysis of Financial Statements of Local Government on Corruption Level in Indonesia

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Abstract

Regional autonomy is basically given to the area which can be improved on the efficiency, effectiveness, and accountability of local governments to achieve better governance. Decentralization and regional autonomy has been an increased corruptions‘ tendency in local governments. Unqualified opinion by the government auditor on financial statements of local governments does not guarantee that there is no corruption. It becomes a criticism or warnings for accountants and auditors in particular, because of unqualified opinion shows that the financial statements of local government are free from material misstatement, but in the real facts of many cases were found in the financial statements of local governments (LKPD). Empirically, the results of this study proved that the characteristics of government (regional wealth, regional dependency rate, total assets), the complexity of government (the regional population, total of official government entity (SKPD), the government accountability level (auditor opinion, the weakness of the internal control system, compliance with legislation of financial statements of local governments), financial performance (independence ratio, and the ratio of growth), there is no influence on corruption level in Indonesia, and the government accountability level (compliance with legislation of financial statements of local governments) there is influence on corruption level in Indonesia.

Keywords: financial statements of local governments (SKPD); corruption level.

1. Introduction

Autonomy and decentralization which are displayed in Indonesia since the enactment of constituent‘s law No. 22 of 1999 year. The basic autonomy area given to region which can improve of the efficiency, effectiveness, and local government accountability to achieve better governance. Creation of local governments were responsible for its own expectations for the society, thus, it‘s create an accountability system of local government as the entity that can manage and response to regional assets use. But in some many corruption cases were prevalent in local government. The organization survival will be determining by the organization disclosure ability to all interested parties (stakeholders). Government Accounting Standard (SAP) in 2005 year and in 2010 year became a milestone for the public nature of the accounting sector as an Indonesian independent has more than 60 years but the government accounting standards with full accrual basis is made. With the enactment Government Regulation No. 71 in 2010 year (accrual- SAP based) which has been revise of Government Regulation No. 24 in 2005 (SAP cash towards accrual) that is not enforced, there are rules which may be enforced and will certainly experience difference in the financial statements of local governments . It is certainly experiencing a lot of difficulties because of this financial statements of local governments for more than 60 years its disclosure using the cash basis, only lasted about 10 years (2005-2014) using the cash towards accrual basis of the implementation is done gradually. The specific objective of the research is to provide direction for the financial statements of local governments disclosure of Indonesians‘ research.

Some previous studies which related to the disclosure of the financial statements of governments that is from Ingram (1984), which examined the economic relationship factors such as (Voters coalition, the administrative selection process, Information alternative sources of management incentives information) and politics in government accounting which is applied in the United States. Research that is conducted by Laswad et.al. (2005), is also found that the wealth of positive territory and significantly associated with the level of disclosure of financial statements of the district /city. Heriningsih (2013) in his study, the regional wealth level, administrative complexity, the number of findings, the deviation level has a significant effect on the disclosure level of LKPD, while the regions with the central level of dependency and type of effect area was not statistically.

2. Problem Formulation

Disclosure of the financial statements of local governments (LKPD) is really essential, thus if the affecting corruption factors level, the research is very important for doing investigation. This research proves whether unqualified opinion (WTP) of financial statements of local governments shows many corruption.

3. Review of Literature

Reforms which had occurred in 1998 give changes of the discourse in the local government financial report such as (counties, towns and provinces), for example, regional autonomy implementation and the decentralization. According to regulation of the accrual basis in the financial statements of local governments (LKPD), then the government expended Government Regulation 71 of 2010 (PP No.71 in 2010) which managed government financial accounting standard (SAP) instead of Regulation of money cash standard to the accrual based on regulation constitution No.24 in 2005. Accrual accounting is expected to support implementation of the accountability and transparency. The financial statements of local governments which has accountability and transparency will require accounting accrual application which is in international best practical. Accrual accounting considered more likely to be applied to financial recording application fair report. These results should be reviewed because there was no similar empirical studies which support or conforming to the research results. Disclosure of the financial statements of local governments becomes a vehicle for the financial statements of local governments (LKPD) transparency report. In with this disclosure index is expected to occur in the local government transparency system and accountability in local government, corruption expectations must be identified early. Thus, if it‘s the financial statements of local governments on the accrual basis, the humans need government operation information‘s as well as asset and liability positions are filled better. But if there is legislation statutory which resulted in cash-based financial presentation report, financial report must be presented by using a cash-based.

3.1 Local Government Corruption Level

The corruption level in the certain area is very difficult to identify. Indeed, most corruption that is still happening because of corruption's nature itself, which is a deliberate hidden act. In this study, the corruption level that is used to modify the index figures corruption perception which is published by Transparency International Indonesia. The corruption perception index (CPI) scores between 1 and 10, where 1 (the level of corruption in a lot of areas), and 10 shows that (the level of corruption in the region a little). On the research based on the later number of indexes corruption perception = 1 is assumed (Level of corruption is 10), and also by using CPI = 10 then (the level of corruption is 1). (Heriningsih, 2013).

3.2 Variable Measurement Research

Characteristics of goverments in this study was measured by the regional wealth, the total asset and the regional dependency rate, when in association with the disclosure level there should be a positive relationship between the regional wealth and the assets total of corruption level, but it should be a greater wealth than the region, there a tendency that the greater corruption level can occur in local government as expressed on Heriningsih (2013), in Ingram (1984), in Laswad et.al. (2005). Robbins et. al. (1986) stated that the regional dependency level of the government municipal positively and significantly associated with the disclousure rate of city's the financial statements of local governments (LKPD). It means that the greater regional dependency rate, the greate level of disclosure is made by the financial statements of local governments (LKPD). When connecting with corruption cases, the regional dependency rate will influence local government to do corruption in that region.

The Complexity of Government in this study is to measure the the regional population, and total of official government entity (SKPD). Heriningsih (2013) found that the regional population and significantly correlated with the disclosure of the financial statement of financial statement. Ingram (1984) in Robbins and Austin (1986) also found a positive relationship even there is no significant effect on disclosure level. The regional population total is a proxy of the complexity of government. The greater complex disclosure of government they should be done. With the increasing complexity of government there is a possibility of corruption tendency is more likely to occur. The total number of official government entity (SKPD), the government showed a more complex government system is in running of the government. There will be more business is a priority for the local government, It will be more complex the government to conduct its activities. The greater owned of official government entity (SKPD) it could be owned of the government complex increasingly. The more complex is made the greater local government level, thus, that the preparing process of the financial statements of local governments (LKPD) becomes more complicated and difficult. Thus, it can lead to tendency to corruption level.

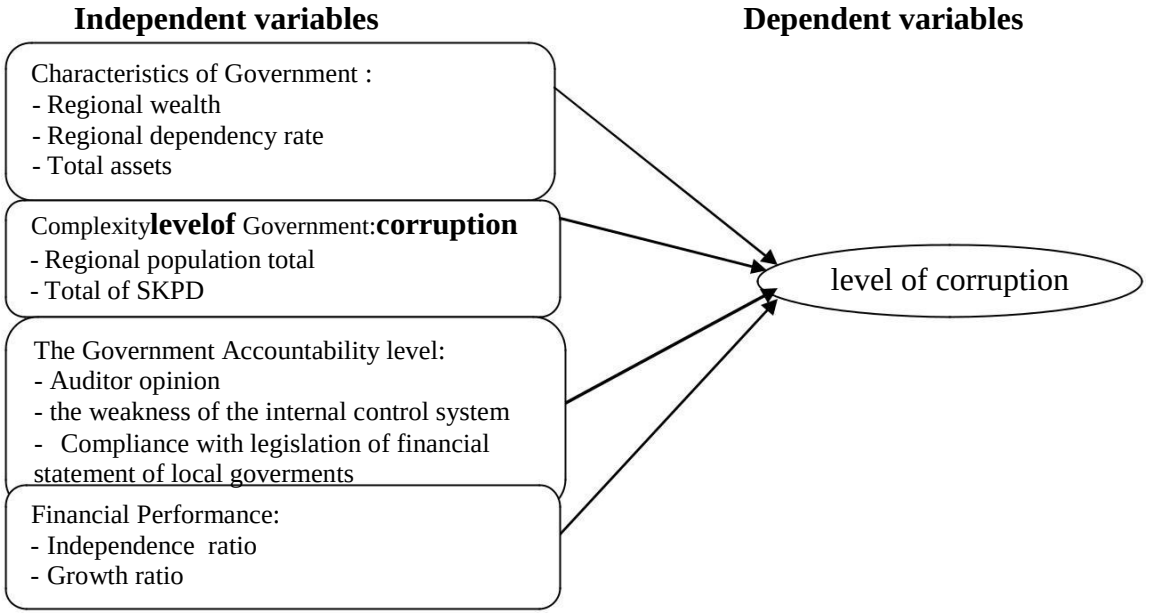
The government accountability level consists of three indicators audit opinion such as, weakness of the internal control system. Logic reasoning is that if the better opinion audit should be make the corruption lower level or nonexistent, or it can be said there is a negative relationship. While the weakness level in the internal control system is also described in the audit report, reasoning of internal control system (SPI) if there is a weakness the tendency for corruption may occurs. Thus, it can be said that there is a positive correlation to the corruption level. Similarly, in accordance with the legislation rules that are set out in the irregularities case would reduce to corruption level.

Financial performance in this study uses independence ratio, and the growth ratio. The better independence ratio and the the growth ratio in the certain area surely has lower corruption level. Basically there is a negative correlation between the financial performance on corruption levels.

4. Hypothesis

This hypothesis in researchers that the Government characteristic factors are (regional wealth, the regional dependency rate, and total assets), the complexity of government (population total, the total of official government entity (SKPD), the government accountability level that are (auditor opinion, the weakness of the internal control system (SPI), compliance with legislation of the financial statement of local goverments) and financial performance (independence ratio, and growth ratio) can effect on corruption level.

Research Model



5. Results and Discussion

This study uses secondary data in the financial statements of local goverments (LKPD), while local government corruption level The population in this study is some districts and towns that had been government audited. By using purposive sampling method then obtained 48 counties and towns sampled. Table 1 below is a table of sample selection.

Table 1: Sample Selection

Populasi: Total local government (city, districts, province) in Indonesia in 2010.	539 (city, districts, province)
Local governments do not have the audit report on the financial statements of local government in 2010	16 (city, districts, province)
Total regional government (province) in Indonesia in 2010	33 province
total local government (cities and districts) in Indonesia in 2010 that do not have a corruption perception index.	442 counties and cities
The observation sample number	48 counties and cities

Source: Heriningsih, 2015

5.1 Hypothesis Testing

Here are the results of multiple linear regressions that is obtained the following result

Table 2: Hypothesis Testing

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.394	20.037		-.219	.828
Ln of regional Wealth (X1)	-.721	5.541	-.048	-.130	.897
Regional dependency rate (X2)	-.056	.948	-.012	-.059	.954
Ln total asset (X3)	1.832	3.411	.153	.537	.595
Ln regional of population (X4)	2.188	4.024	.240	.544	.590
Ln total of official government entity (X5)	-.371	.233	-.297	-1.593	.120
Auditor Opinion (X6)	.063	.245	.042	.259	.797
Ln the weakness of the internal control system (X7)	.190	.193	.170	.989	.330
Ln compliance with legislation of SKPD (X8)	.398	.177	.386	2.252	.031
Independence ratio (X9)	-.947	.548	-.349	-1.726	.093
Growth ratio (X10)	.093	.704	.031	.133	.895

Source: Heriningsih, 2015
Dependent Variable: Corruption Level
Statistically significant at 5 percent significance level

Table 2, it can be explained that nine variables was not statistically affect the level of corruption and only one statistically affect the level of corruption. The model equations based on the results of multiple regression testing, are as follows:

Y = - 4.394 - 0,721X1 - 0.056X2 +1.832 X3 + 2,188 X4 - 0,371 X5 + 0,063 X6 + 0.190X7 + 0,398X8 - 0,947 X9 + 0,093 X10

Government characteristics was measured by the ratio area showed that the regional wealth of 0.897, with a variable ratio of wealth it means that area statistically no effect on the corruption level. For the characteristics government is measured by the regional of dependency rate as indicated by a significance level of 0.954, indicating a statistically no effect on the level of corruption (not support the hypothesis). Based on the regression equation, there is a negative relationship between the government characteristics (regional wealth and regional dependency rate) against of corruption level. It is possible that the regional dependency rate as measured by the ratio of the transfer of funds to the total revenue, which is mean that the possibility of determining the equalization budget fund (fund transfer) in the town or district no / lack of monitoring from the center, because it‘s better monitoring the quality of disclosure financial statement of local government.

Government characteristics which are measured by total assets showed no statistically significant with p value 0.595. This is because the number of government-owned assets fairly large, but many problem that in the management of these assets, and the lack of understanding of local government in its reporting. Thus, it is very likely to occur in testing the hypothesis that the total assets of this study were not statistically affecting local government corruption level. If the results of the regression model it then there is a positive correlation between the total assets of the level of corruption in LKPD.

The complexity of government is measured by the regional population that is has a value of 0.590 means it is statistically significant does not support the hypothesis, as well as the complexity of government as measured by the total official government entity (SKPD) also show the same thing with p value 0.120, which means that the variable the total official government entity (SKPD) is as not support the hypothesis. The government accountability level is measured by the auditor's opinion indicates p value 0.797, which means that the variable was not affect auditor's opinion statistically of local government corruption level. This is because most local governments either get a reasonable opinion and that is not fair though, tend to be the same in disclosing its financial statements in LKPD. While based on the regression equation then there is a positive correlation means that if LKPD obtain WTP the level of local government corruption levels can be possible also a lot going on, this is because LKPD either get a reasonable opinion and that is not fair though there are still many cases tend to be the same corruption.

The level of government accountability as measured by the weakness of the internal control system result also indicates that is not support the hypothesis. This is possible that the tendency of local authorities reporting good LKPD which gained deviation rate and deviation degree of SPI slightly, both are likely to have an indication to have cases of corruption, without seeing much or little in irregularities control system. Based on regression testing it can be concluded that findings of the internal control system number will be positively related to the corruption level in local government.

The accountability government level is measured by the level of compliance with the legislation of financial statement of local governments indicates the number of p value of 0.031, its can be conclude that statistically support the hypothesis. While based on equation regression models, showing the level of compliance with the legislation SKPD a positive effect on local government corruption level. This indicates that if the local government financial reports disclosed the existence of violations of the law occur / exist then it could be happened also indicated corruption cases in local government.

Financial performance is measured by the independence ratio showed the p value of 0.93 which is mean insignificant or no effect to local government corruption level. And when it can be seen from the regression equation suggests there is a negative relationship with the level of corruption, which has mean more independent then it will not possible doing corruption. While financial performance was measured by the ratio of growth showed the p value 0.895, so it can be concluded that there is no influence of the ratio of growth to the level of corruption in local government.

6. Conclusion

Based on hypothesis testing shows that the characteristic variable levels of government (local wealth, the dependence level and total assets), complexity government variable of (regional

population and total official government entity (SKPD), and the government accountability level (audit opinion, and the weakness of the internal control system,), financial performance variables (independence ratio and growth ratio) was not statistically affect to the level of corruption, counties and some cities in Indonesia. And the government accountability variable level of measured by (complianc with legislation of financial statement of local governments) shows the effect on the level of local government corruption counties and cities in Indonesia.

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Siti Aisyah Saat
Siti Rahyla Rahmat
Siti Roziana Kamsani
Sivamurugan Pandian
Soo Yean Chua
Suet Leng Khoo
Suresh Narayanan
Suziana Mat Yasin

Triana Sofiani
Tuck Cheong Tang
Tze Haw Chan
VGR Chandran G.
Vicknasingam Balasingam Kasinather
Wai Peng Wong
Wan Asna Wan Mohd Nor
Wei Fong Pok
Yiing Jia Loke
Zahri Hamat
Zarina Samsudin