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DETERMINANT FACTORS ON THE FINANCIAL STATEMENTS DISCLOSURE IN INDONESIAN LOCAL GOVERNMENT

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Abstract

In this study we explore the relationship of the number of local parliamentarians (NUMPAR), local government budget expenditure (BUDEX), java / non-java jurisdiction (JAVANON) and presence of an assistance and training program (ASSTPROG) with financial statement disclosure. It relies on multiple theoretical frameworks and uses a sample of 40 local government financial reports in Java and in Sumatra island in 2020 which had been audited by the Indonesian National Audit Board (BPK RI). We found java / non-java jurisdiction and presence of an assistance and training program affect the disclosure of financial statements. In addition, the number of local parliamentarians and local government budget expenditure does not affect the disclosure of financial statements. The contribution to local government is to analyze potential aspects related to the government's increased pressure to make financial statement disclosures. One of the ways for regional governments to carry out financial statement disclosures is to employ information technology to meet social needs in a more efficient and effective manner.

Keywords: *disclosure**,** local parliamentarian, budget expenditure, java/non-java jurisdiction, training.*

Abstrak

Dalam penelitian ini akan mengeksplorasi hubungan jumlah anggota DPRD (NUMPAR), belanja anggaran pemerintah daerah (BUDEX), yurisdiksi jawa/non jawa (JAVANON) dan adanya program bantuan dan pelatihan (ASSTPROG) dengan pengungkapan laporan keuangan. Hal ini didasarkan pada beberapa kerangka teori dan menggunakan sampel 40 laporan keuangan pemerintah daerah di Pulau Jawa dan Pulau Sumatera pada tahun 2020 yang telah diaudit oleh Badan Pemeriksa Keuangan (BPK RI). Kami menemukan yurisdiksi jawa/non jawa dan adanya program pendampingan dan pelatihan berpengaruh terhadap pengungkapan laporan keuangan. Selain itu, jumlah anggota DPRD dan pengeluaran anggaran pemerintah daerah tidak berpengaruh terhadap pengungkapan laporan keuangan. Kontribusinya kepada pemerintah daerah adalah menganalisis aspek-aspek potensial terkait dengan meningkatnya tekanan pemerintah untuk melakukan pengungkapan laporan keuangan. Salah satu cara pemerintah daerah dalam melakukan keterbukaan laporan keuangan adalah dengan memanfaatkan teknologi informasi untuk memenuhi kebutuhan masyarakat secara lebih efisien dan efektif..

Kata Kunci: *Pengungkapan, anggota DPRD, belanja anggaran, wilayah hukum jawa/non-jawa, pelatihan.*

INTRODUCTION

In recent years, compulsory disclosure studies of financial statements have attracted the interest of many researchers and practitioners and are becoming increasingly important expressed by local governments. The Indonesian Ministry of Finance recognises that financial statement compliance in Indonesian cities and districts is low, as documented in Kompas (2010) and mentioned in Law No. 22 of 1999 concerning increased accountability standards for municipal governments. The government published new rule No. 71 of 2010 in 2010, which deals with two fundamentals: Government Accounting Standards and Financial Information Systems. Existing regulations require every government institution, including local government agencies, to prepare accrual accounting financial statements. Gradually in 2012, The new regulations (PP No. 71 of 2010) was planned by the government to be fully implemented by no later than 2015 (Aswar & Saidin, 2018; Aswar, 2019). The staged rollout recognizes that Indonesia remains to have limited expert Human Resources (HR) to deal with government accounting.

BPK argues that Indonesian local governments have failed to meet financial statement expectations in 2019. (Badan Pemeriksa Keuangan, 2019). They stated that numerous Indonesian regional governments had not entirely prepared their financial reports related to the regulations and standards. In the country, BPK is the highest audit institution. They are in charge of state finance audits, which include central and regional government budget implementations, state-owned enterprises, and regional government-owned corporations. In other words, Artjan (2011) stated thas they are in charge of the entire state's wealth. A succession of reports from the National Audit Board have been released. The reports highlight compliance difficulties in the Indonesian local government (see Badan Pemeriksa Keuangan, 2019) reveal that there is a problem with regional governments' level of financial statement disclosure compliance.

In 2018, a financial statement had 99 LKPD of accounts that were not prepared in line with Government Accounting Standards (GAS) and they were not backed up by any solid data. Fixed assets (31% in 78 LGs, other assets are smooth (19%) in 48 LGs, other assets (9%) in 24 LGs, revenue (3%) in 7 LGs, capital expenditure (14%) in 34 LGs, operating expenditure (14%) in 34 LGs, and other accounts (10%) in 26 LGs. Furthermore, BPK's investigation revealed that there were 12,117 findings with 7,398 findings, indicating that there was a problem with 6,259 non-compliance in the provisions of the statutory regulation totaling Rp.2,19 trillion, there were 2,642 loss issues, 2,258 administrative issues, 426 potential loss issues, and 933 income issues.

Several international research have backed the amount of disclosure, including Wallance and Naser (1995) resulting 73% (142 items in Hong Kong); Owusu-Ansah (1998) deriving 75% (214 items in Zimbabwe); Ali, Ahmed and Henry (2004) declaring 80% (131 items in India); Hasan, et al., (2008) presenting 85% (57 items in Bangladesh). The average rating for mandatory disclosure practices was found to be lower than in some earlier studies in various corporate organizations. There are many levels of local financial statement disclosure. In general, Indonesian financial disclosure is still low, with an average of 35.45%. (Martani et al. 2012). Therefore, the aims of this study is to investigate whether there is an influence of NUMPAR, BUDEX, JAVANON jurisdiction and ASSPROG on financial statement disclosure in Indonesia local government.

Number of Local Government

Referring to public sector accounting, organizational size has benefitted to deliver a positive effect on the disclosure of state financial statements (Taylor & Rosair 2000). Therefore, the higher the legislature in an area, the higher the level of disclosure. Laupe et al. (2018) found that the more the level of legislative size, The higher the level of financial statement transparency in local government. According to Gilligan and Matsusaka (2001), a growing number of legislative members are projected to be able to closely monitor local government budgets. In addition, The number of local legislators is affected by the attitude toward financial disclosure (Schick, 2002). The number of local legislators was found to be affected by the extent of fiscal policy disclosure (Arifin et al. 2013; Aswar, et al. 2022). Thus, in order to promote transparency and create evidence in Indonesia, coercion is still required. This fact is consistent with the arguments stated by Graham and Woods (2006). They claim that using coercion to force countries to develop is effective. The explanation above has led a formulated hypothesis:

H1: Number of local parliamentarians significantly and positively effect on disclosure of financial statement.

Local Government Budget Expenditure

Higher local government spending, according to Patrick (2007) and Friedman (2013), can help citizens acquire better information about local government activities. It leads to an increase of citizen requests for full disclosure in the financial statements. Furhermore, there are several related studies which influence regional government budget expenditures on financial statement disclosures (Gore, 2004; Nurlianto & Aswar, 2020; Supriono et al, 2023). These studies reveal that in order to provide complete financial statements, additional costs are required.

H2: Budget expenditure by local government significantly and positively effect on disclosure of financial statement.

Java/Non-Java Jurisdiction

Comparing Java and non-Java education, Java has better educational facilities. It is because there are the leading universities located in Java. At a broad economic level, The infrastructure of the Java community is more advanced than that of the non-Java community, social and cultural level. Arifin (2014) discovers that local governments located in jurisdictions based in Java own higher mandatory disclosure practices compared to non-Java. It can imply that telecommunications, education and facilities and the infrastructure on the larger island of Java is more complete. Mandatory disclosure level can be influenced positively by wealth. Furthermore, Arifin et al. (2015) found that mandatory disclosures in financial statements affect Java/non-Java. The mimetic variable provides mimic behavior evidence. This results in high-quality human resources and local infrastructure for Indonesian local governments. Java local governments have shown better performances. Thus, those ideas support the statements from Ball (2001) and Taylor (2000) which explain that financial reports and disclosures can be better if an area has better infrastructure and facilities.

H3: Java / non-java jurisdiction has a positive effect on financial statement disclosure.

Presence of an Assistance and Training Program

The magnitude of the independent variable existence and training program is investigated in the context of mimetic isomorphism. Arifin (2014), It is discovered that the Financial and Development Supervisory Agency (BPKP) offers help and training programs, as well as the extent of financial reports to local governments that are required to be disclosed. The results show fairly good conditions and the greater increase of a society legitimacy (Baker & Rennie, 2006). Local governments in accounting /financial reporting field have a greater desire to adopt the Governmental Accounting Standards Board (GASB) 34 with regional apparatus who perform job specifications. Furthermore, financial assistance and personnel competence to influence the local governments financial statements in Papua and West Papua (Ramandei et al., 2019).

H4: The Presence of assistance and training program significantly and positively effect on the financial statements disclosure.

METODOLOGY

The sample consists of 40 Java local governments and Sumatra with 40 in 2020. The reason took samples of local governments on the islands of Java and Sumatra is to represent the overall problem related to the disclosure of financial statements to local governments at the level of Java and Sumatra (table 1). This is because, in Java and Sumatra, not all local governments have adequate financial responsibility at the district and municipal levels. According to Chavent et al. (2006) state that "full disclosure in financial statements is very crucial to prevent the misunderstandings of the financial statements". Financial statement disclosure in this study adopted by Marsella and Aswar (2019) uses a disclosure index consisting 50 items based on the government compliance index (GCI) in accordance with PP No. 71 of 2010. Every item needed on the checklist is given the code "1" means that the item is disclosed while the "0" item means that it is not admitted. The index is in the form of a percentage ratio of 0% - 100%.

Furthermore, the number of local parliamentarians is calculated by dividing the total number of local legislators by the number of local legislators. Local government budget expenditures are calculated as a percentage of total local government expenditures. Java/non-java jurisdiction is measured using dummy variables, with 1 indicating that a local government entity is located in Java and 2 indicating that it is not. Presense of an assistance and traning programme measured by a dummy, Which means 1 if local governments offer support and training, and 2 if they don't.

Table 1. 40 Regional Governments in Java and 40 in Sumatra

Samples	Province	Total City & District
Java	Jawa Barat	8
	Jawa Tengah	9
	DI Yogyakarta	5
	Jawa Timur	10
	Banten	8
Total District and City in Java		**40**
Sumatra	Aceh	4
	Sumatera Utara	4
	Sumatera Barat	5
	Riau	4
	Kepulauan Riau	4
	Jambi	4
	Sumatera Selatan	5
	Bengkulu	3

	Lampung	4
	Kepulauan Bangka Belitung	3
Total District and City Sumatra		**40**

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RESULT AND DISCUSSION

Government regulation (PP) No. 71 of 2010 respecting Indonesian GAS requires the publishing of regional government financial accounts in Indonesia. However, many of these restrictions were not observed by the Indonesian regional administration, according to this study's findings. This study employs the GCI, which was developed from PP No. 71 of 2010, to determine the amount of mandatory compliance with the key Indonesian GAS. The GCI is a list of items that the Indonesian government is required to report.

The regression results are presented in Table 2. The analysis technique used in analyzing the relationship between the independent variable and the dependent variable. Coefficients can be obtained from regression analysis for each variable and by predicting the value of an independent variable with an equation.

Table 2. Multiple regression results

	Unstandardized Coefficient		***Standardized Coefficients***	**T**	**Sig.**
	B	***Std. Error***			
(Constant)	0.894	0.435		2.054	0.043
NUMPAR	-0.001	0.001	-0.089	-0.521	0.604
BUDEX	-0.003	0.017	-0.028	-0.168	0.867
JAVANON	0.059	0.014	0.477	4.093	0.000
ASSPROG	0.044	0.022	0.203	1.980	0.051

Based on the results of the regression model equation above, several things are seen, namely the resulting constant value of 0.894. It is stated that the

NUMPAR, BUDEX, JAVANON, ASSPROG has a constant value. In other words, There has been no change, resulting in an average rating of 0.894 for the disclosure of financial statements by local governments. This means that there is an increase in the disclosure of financial statements of 0.894. Number of local parliamentarians has a variable regression coefficient of -0.001, meaning that if other variables are fixed, it can result in a decrease in financial statement disclosures of -0.001. Thus, there is a negative relationship between financial statement disclosures and the number of local parliamentarians. The value of financial statement disclosures will decrease if an increase in the number of local parliamentarians is found. The results of this study are not in line with Arifin et al. (2013) examined the level of disclosure of fiscal policy information in the local governments financial statements in Indonesia. In order to increase transparency, he considered that coercion was still necessary. Laupe et al. (2018) has examined 190 local governments in Indonesia. The study presents the NUMPAR affecting the financial statements disclosure. The higher the members of parliament, the higher the supervision of local government financial statements. Gilligan and Matsusaka (2001) examines the state and local fiscal policies in the 20th century mentioning that the number of local parliamentarians had an relationship on the disclosure of financial statement. The findings of the study states that if the NUMPAR was greater, it was hoped that it would be able to tighten financial oversight of local governments who were responsible for disclosing accounting information contained in GAS. This study is in line with Arifin et al. (2014) and Arifin et al. (2015). Arifin et al. (2014) conducted that isomorphism pressures which influenced mandatory disclosures related to Indonesia local governments financial statements. It is not found to have a significant relationship with disclosure of financial statements. Arifin et al. (2015) looked at 40 local administrations in Java and another 40 outside of Java. It is stated that the number of local parliamentarians had no relationship with the financial statements disclosure. This study not supported. This study was not in line with coercive isomorphism due to several reasons namely the absence of a pressure on the central government on regional governments in terms of tightening financial supervision of local governments, Where local governments are responsible for the financial statement quality, GAS requirements are required to promote openness and reveal accounting information.

BUDEX is -0.003. It is assumed that if other variables are fixed, there will be a decrease in financial statement disclosures of -0.003. This illustrates that there is a negative effects between BUDEX and the disclosure of financial statement. Therefore, the more local government budget expenditure experiences an increase, the lower the financial statement disclosure. The results of this study are not in line with Gore (2004) which is conducted with 451 municipal-level bonds in countries having mandated the disclosure of GAAP. It claims that BUDEX has an impact the disclosure of financial statement. Arifin et al. (2014) which examines the financial statements of local governments in Java and outside Java with 57 items of disclosure which stated that local government budget expenditure had an effect on the report disclosure. The hypothesis in this study was rejected, meaning that local governments are lacking pressure to carry out their duties. The federal government is putting pressure on companies to disclose more information about the soundness of their financial statements. Thereby, It lowers public demand for financial statement disclosures by reducing fundamental services, education, health, and facilities. creates social security systems and social, public facilities.

Java / non-java jurisdiction has a coefficient value of 0.059, meaning that if the other variables are fixed, then it will increase the disclosure of financial statements by 0.059. This is a positive relationship between financial statement disclosure and java / non-java jurisdiction. If an increase in java / non-java jurisdiction occurs, the value of financial statement disclosure will increase. The results of the study did not get results in line with Arifin et al. (2013) explaining that java / non-java jurisdiction has no influence on the disclosure of financial statements. The results in line with Arifin et al. (2015) examining the correctness of isomorphic institutions to predict mandatory disclosures in Indonesian local governments stating that financial statement disclosures affect java / non-java jurisdiction; Ball (2001) studies the infrastructural needs for an efficient and cost-effective public financial reporting and disclosure system, whereas Arifin et al. (2014) discuss the level of mandated disclosure related to isomorphic pressures in local government. The hypothesis in this study is accepted, it follows the mimesis isomorphism framework, which was created to explore the impact of jurisdiction in municipal governance. As a result, institutional theory creates a mimetic pressure. It shows that there are differences in mandatory disclosure of regional government in Java and outside Java. It is mentioned that local governments in Java own higher disclosure practices than the non-Java local government (Sumatra). It can be said that facilities, telecommunications infrastructure, and education is better if they are located in the larger and prosperous island of Java which can affect the financial statement disclosure.

ASSPROG coefficient is 0.044, meaning that it is assumed that the other variables are fixed. ASSPROG has an impact on financial statement disclosure. Therefore, the increase ASSPROG affects the increase of the disclosure value. The results shown are not in line with Laupe et al. (2018) examined 190 Indonesia local governments of financial statements. It states that the level of education had no effect on financial statement disclosures. In line with Frumkin and Galaskiewicz (2004) focusing on institutional isomorphism and public sector organizations agree that ASSPROG benefit the disclosure of financial statement. Ramadei et al. (2019) discusses the disclosure of financial statements in Papua and West Papua local governments. Arifin et al. (2014) analyzes mandatory testing of financial statement in Java and outside Java local government. Patrick (2007) discusses 34 GASB local governments in Pennsylvania. This study prove that ASSPROG affects the financial statements disclosure. The ASSPROG in this study examines within the framework of mimesis isomorphism where the ASSPROG affects financial statements disclosure, meaning the hypothesis can be accepted. It means that the existence of assistance and training programs obtained by the Indonesian National Audit Board (BPK RI) is able to improve the competence of regional government officials in preparing financial reports, accounting policies and preparation of accounting procedures and systems.

CONCLUSIONS

The purpose of this study was to look at the factors that influence the level of mandated disclosure to local governments as indicated by the Government Accounting Standards compliance index 71 of 2010. For this reason, theoretical and empirical studies are carried out. Empirical study of the elements that determine the mandatory disclosure level of local governments. The degree of mandated disclosure of district/city In Java and Sumatra linked to government financial statements is 86.40 percent. It shows better results compared to the prior studied. The availability of ASSPROG, as well as the JAVANON, are systematically significant for the determinants of financial statement disclosures. However, our findings fail to support the prediction stating the positive and significant relationship between the NUMPAR and BUDEX on financial statement disclosure.

This study contributes to the literature on financial statement disclosures. In this case, there are different indicators in previous studies to measure the number of local parliamentarians. The limitations of this study are 1) the scope for cross-sectional studies for 2018. 2) Financial statements are a major source of information because financial reports are easily accessible and can be widely communicated even though there are several other sources used as a source of information such as quarterly reports and internal reports. Potential considerations relating to rising pressure on the Indonesian government to complete financial statement disclosures should be considered by the Indonesian government. Using information technology to satisfy societal demands in a more efficient and effective manner is one option for regional governments to carry out financial statement disclosures. For additional research, it is suggested that a longitudinal analysis be conducted to discover trends in mandated disclosure procedures in Indonesian local government. It is because this study only focuses on the financial statements to investigate the practice of mandatory disclosures. However, other communication media can be used by local governments to get more information. Therefore, Other disclosure channels, such as website data, may be investigated, as well as other jurisdictions in other nations (Asia and global). It can be examined by adjusting GCI measuring items to provide a broad comparative comparison of countries. Also, it can be investigated by using other variables such as the type of audit findings, internal audit and by adding variables control.

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