# Quality Of Financial Statements As Implementation Good Governance Government On Local Government In Indonesia

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**Abstract**
The purpose of this study is to examine the effects of size of local government, expenditure of grant, and level of local dependence on central government on quality of local government financial reporting. This study also to examine impact quality of local government financial reporting on local revenue. Population in this study is all local government in Indonesia which includes a number of 497 district and cities. This research uses a purposive sampling design, the exact type of quota sampling. This type of sampling design can ensure that certain groups are fairly represented in the study through a quota. which is set for each sub group based on the number of each group in the population. The number of samples are 106 local governments. The collected data was processed by using path analysis.

The results indicate that size of local government and expenditure of grant influenced on qualiy of local government financial reporting, while level of local dependence on central government not influenced on quality of local government financial reporting. Other result indicate that size of local government, expenditure of grant, and level of local dependence on central government not indirect efect on local revenue through qualiy of local government financial reporting as an intervening variable. This paper is organized as follows. Session 1 background of research. Session 2 reviewof literature and hypothesis development. Session 3 outlines the research methodology, session 4 describes the results of the study, and session 5 conclusion and recommendations.
**Keywords:** quality of local government financial reporting, size of local government, expenditure of grant, level of local dependence on central government, local revenue.

## 1. Introduction

Regional autonomy in Indonesia is conducted by giving the rights, powers, and duty to the local government to organize their own government in accordance with the legislation, including in terms of local goverment financial management (PP No. 58/2005). Sources of financing in the regional autonomy is expected to be dominated by local revenue. Therefore, through Law No. 33/2004 region's ability to obtain funds can be enhanced by optimization of all potential local goverment which consists of local taxes, retribution, separated wealth, and other local goverment revenue. However, the regional autonomy policy is not matched with financial independence by each local government. The dstrict government has only average local revenues by 7% and city government by 17.80%. Its mean, far away from the minimum limit the acquisition defined by the World Bank amount 20%. If the minimum level of local revenue of less than 20%, its can be said that the local government will be lose credibility as an independent entity (Riduansyah, 2003). Consequently, the local goverment does not have the freedom to carry out the public service program in accordance priority needs of the region. The low proportion of local revenues which are caused by the public do not trust to the use of taxes. Lewis (1982) explained that public attitudes towards the government will determine the excitement paying taxes. Legitimacy theory assumes that the financial statements as a document of the social, political, and economic used as a tool to construct and legitimize the political and economic agreements for an institution (Guthrie and Parker, 1990). Financial report is the media used by local governments to convince the public that the use of public funds has been used in a transparent and accountable

A number of studies examine the determinants quality of local government compliance with mandatory disclosure of financial statement has a lot to do, but generally the studies examines in the private sector, while the research is still limited in government entity (Laswad, et al. 2005; Styles and Tennyson, 2007). Study that examined factors that influence quality of local government financial reporting has been done by Robbins and Austin (1986). Their findings show that level of local dependence on central government influnced on quality of local government financial reporting. Other researchers, Giroux and McLelland (2003) founds that size and level of local dependence on central government not influenced. Laswad, et al. (2005) showed that size not influenced on quality of local government financial reporting. Further research, Styles and Tennyson (2007) found that size influenced on quality of local government financial reporting, while the government structure not influenced.

Other studies of government financial statements focused on the impact of financial disclosure in indonesia have been done Martani and Lestiani (2012), they found that disclosures have a positive relation to complexity of local government, management incentive and audit quality. Based on Indonesian Gavernemnt Accounting Standard (IGAS) as the disclosure measure, there is a positive relationship between government complexity and quality of audit and the level of local government disclosures. Susbiyani, et al (2014) they found that size of district and city, type of local government, and wealth influenced on compliance with mandatory disclosure of financial statement, while level of local dependence on central government not influenced on compliance with mandatory disclosure of financial statement.

## 2. Review of Literature and Hypothesis Development

2.1. Determinant of quality of local government financial reporting

Government financial statement have been recognized as media to show accountability for use of public resources in goverment entities (Tayib, et al., 1999; Coy, et al., 2001; Hooks, et al., 2002). In this study, determinants that influence quality of local government financial reporting are size local government, (Connoly and Hyndman, 2004; Styles and Tennyson, 2007; Laswad, et al.,2005; Falkman and Tageson 2008), expenditure of grant, and level of local dependence on central government (Robbins and Austin, 1986; Giroux and McLelland, 2003; and Falkman and Tageson, 2008).

2.1.1. Size Of Local Government

The large local government generally has a relatively large number of total aset (Baber, 1983). In this study, influence size of local governmnet on quality of local government financial reporting. This theory explained that organization will be continue work to ensure that the organization operates within the frame and norms that exist in community or environment in which the organization was and continues to ensure that activities of the organization accepted by stakeholders as a legitimate.

As long as both the value system aligned, so it is legitimate for the organization (Dowling and Pfeffer. 1975). Adopted from the description, local government which has a hight level monitoring will be more motivated to use strategy disclosure to realize the expectations of the society, that is the demand for transparency and accountability. Quality of disclosure is a mechanism that can be used to communicate about condition of the organization to stakeholders and its means to obtain benefits or repair legitimacy (Campbell, et al. 2003; Lindbolm, 1994). Giroux and McLelland (2003) stated that along with the change of meaning of accountability, local government obtained increasing demand for information and obtained greater level of monitoring performance. Based on the description above, the hypothesis in this study is:

H1 : The size of local government has a positive effect on the quality of local government financial reporting.

2.1.2. Expenditure of Grant

Effect of grant expenditure to the quality of the financial statements analyzed by signaling theory. This theory was first used to study the labor market and product by Akerlof and Arrow (Zhao, et al., 2004). Furthermore has been discussed by Spence (1974), and Leland and Pyle (1977). Bliege and Smith (2005) explains that the signaling theory provides an opportunity to integrate communication theory of symbolic interaction as a strategic action to obtain social benefits. Meanwhile, Lang and Lundholm (1993) states there is a general perception that management of the organization who have good performance more open to convey information rather than the management of an organization who have bad performance. Local government has a high level of concern for the environment, which is indicated by the number of grant expenditure will be more transparent in conveying information.

H2 : Expenditure of grant has a positive effect on the quality of local government financial reporting.

2.1.3. Level of Local Dependent On Central Government

Local governments that have high percentage of intergovernment revenue will have a better quality of financial reporting. Its mean to reduce the problemof asymmetry information between local governemntand central government. it is an attempt to demonstrate that the local government has been carried out in a transparency and accountability (Susbiyani, *et al*, 2014). The relationship between local government and central goverment can be described as a relationship of agency, central government as principle and local goverment as agent (Banker and Patton, 1987). In this scenario assumed mayor does not always act in accordance with the wishes of the central government and inclined to act for its own interest. Zimmerman (1977) describes the interest of mayor, as an example interest in theelection for mayor in the coming period or other interests related to money or not.

Several studies that examine the level of local dependence on central government on quality of local government financial reporting has been done by Robbins and Austin (1986) and Laswad, et al.(2005). Their findings indicate that the level of local dependence on central government has a positive realtionship on quality of local government financial reporting. Hypothesis based on these predictions and the alternative hypothesis is stated as follows.

H3 : The level of local dependence on central government has a positive effect on quality of local government financial reporting

2.2. Impact Quality of Local Government Financial Reporting on Local Revenue

The impact of the quality of financial reporting on revenue are described and analyzed using the legitimacy theory. Lindblom (1994) explains that legitimacy is a condition when an entity's value system is the same as the system of social values is greater. Dowling and Pfeffer (1975) give a logical reason about the legitimacy of the organization. They stated that the organization seeks to create harmony between social values with the norms of social system. The financial report is media that can be used to communicate the condition of the organization to stakeholders and is a means to obtain benefits or improve the legitimacy (Campbell, et al. 2003; Lindbolm, 1994). Policies to improve the quality of financial reporting is a strategy for local governments to get legitimation in the form of obedience to the community to pay local taxes

H4 : The quality of the financial statements has a positive effect on local revenue

2.2.1. Impact Size Of The Local Government, Expenditure Of Grant, And Level Of Local Dependence On Central Government On Local Revenue Through The Quality Of Financial Statements As An Intervening Variable.

H5 : The size of the local government have the indirect effect on local revenue through the quality of financial statements as an intervening variable

H6 : The size of the local government have the indirect effect on local revenue through the quality of financial statements as an intervening variable

H7 : The size of the local government have the indirect effect on local revenue through the quality of financial statements as an intervening variable

## 3. Research Methodology

The population was all local government in Indonesia. The sampling design used is non probability, namely purposive sampling the exact type of quota sampling. This type of sampling design can ensure that certain groups are fairly represented in the study through a quota. which is set for each sub-group based on the number of each group in the population. The number of samples are 106 local governments.

### 3.2. Data Sources and Data Analysis Techniques

This study uses secondary data, in the form of local goverment financial statement 2013 is audited by supreme audit instutution.

### 3.3. Variable and Measurement.

1. Local government size in this study is proxied by the end of the years the total of aset owned by the local government. This study uses the total assets to conduct the analysis. as is done by Laswad, et al. (2005), Suhardjanto and Yulianingtyas (2011) Susbiyani, et al (2014).
2. Expenditure of Grant is measured by total expenditure of grant divided by total actual expenditure. By Indonesian law, expenditure of grant can be given to the government as a grant to the provincial or central government, other local governments, regional companies, and society as a group of people who have certain activities in the fields of economy, education, health, religion, the arts, customs, and non professional sports.
3. Level of local dependent on central government in this study is measured for ratio of inter governmental revenue to total revenue. According to Ingram (1984) ratio of inter governmental revenue to total revenue is a proxy of the level of dependency local government to the local government.
4. The level of quality of local government financial reporting in this study is use the framework disclosure compliance measured by partial compliance unweighted diclosure. Framework refers to the quality of local government of financial statement based on Indonesia government accounting standard (IGAS) contained in the Statement of Governmental Accounting Standards No. 5 to 9. Statement Of IGAS No. 5 Accounting of Inventory, Statement Of IGAS No. 6 Accounting of Investmen, Statement Of IGAS No. 7 Accounting of Fix Asset, Statement Of IGAS No. 8 Accounting of Construction in Progress, Statement Of IGAS No. 9 Accounting of Liabilitiy
5. Local Revenue in this study is measured for total local revenue devided by total revenue. Indonesia's local revenues derived from local taxes and retribution.

### 3.4. Empirical Models

This study uses analysis Ordinanary Least Square (OLS) for cross sectional data.

$$\text{Qual} = \beta 0 + \beta 1\text{Size} + \beta 2\text{Grant} + \beta 3\ \text{Depend} + e \quad (1)$$

$$\text{LocRev} = \beta 0 + \beta 1\text{Qual} + e \quad (2)$$

Where:

$\beta 0$ = Intercept of regression

$\beta 1, \beta 2$ = Slope

Qual = Quality of local government financial reporting in this study is use the framework disclosure compliance.

Size = Local goverment size is measured by Ln total year end assets.
Grant = Expendture of grant is measured by total expenditure of grant divided by total actual expenditure.
Depend = Number of general allocation fund that transfer from central government to local government devided by total actual budget
LocRev = Local revenue is measured by for total local revenue devided by total revenue.
e = Error Term

## 4. Result and Discussion

### 4.1. Sample Description

This research uses a purposive sampling design, the axact type of quota sampling. This type of sampling design can ensure that certain groups are fairly represented in the study though a quota, which is set for each sub group based on the number of each group in the population.

### 4.2 Data Description.

Description of the data shown in table 1 shows the variation of the dependent and independent variable data.

### 4.3 Path Analysis Result

The results of the path analysis between quality of local government financial reporting with size of local government, expenditure of grant, and level of local dependence on central government are presented in the following tables 3. Clasical assumption test (Table 2) were undertaken before the path analysis.

#### 4.3.1 The Effect of Size of Local Government

The test results showed a positive effect of size of local government is statistically significant on quality of local government financial reporting (p-value 0,004) that significant at 0,05. Therefore, it can be concluded that size of local government influence quality of local government financial reporting. Theory that support and provide positive direction to build a hyphothesis in this study is leqitimacy theory. Some studies obtain the same result (Connoly and Hyndman, 2004: Styles dan Tennyson, 2007; Susbiyani, et al, 2014)

#### 4.3.2 The Effect of Expendture of grant

The results showed a positive effect expenditure of grant and statistically significant on quality of local government financial reporting (p-value 0,019) that significant at 0,05. Therefore, it can be concluded that expenditure of grant influence on quality of local government financial reporting. Theory that support and provide positive direction to build a hyphothesis in this study is signaling theory.

#### 4.3.3 The Effect of local dependence on central government

The results showed a positive effect of local dependence on central government but statistically not significant on quality of local government financial reporting (p-value 0,113) that not significant at 0,05. Therefore, it can be concluded that local dependence on central government not influence on quality of local government financial reporting. The test result showed the local dependence on central government is not consistency proven effect on quality of local government financial reporting. Agency theory underlying determinants is not always consistent provable. Several studies have also shown inconsistent result. Research conducted Laswad, et al. (2005) and Falkman and Tageson (2008) proved not effect the probability of level quality of local government financial reporting.

#### 4.3.3 The Effect quality of local government financial reporting on local revenue

The results showed a positive effect of quality of local government financial reporting on local revenue and statistically not significant on quality of local government financial reporting (p-value 0,139) that not significant at 0,05. Therefore, it can be concluded that quality of local government financial reporting not influence on local revenue. Legitimacy theory underlying determinants is not always consistent can be proved. It means, local governments who have good governance has not been able to influence the perception of the public to pay taxes and retribution. It means, the public compliance in paying taxes or retribution are not affected by the sense of trust the people of the local government, but more influenced by the characteristics of the tax which is binding public. Characteristics of the tax is a levy that is regulated by the laws of nature can be imposed. Thus, the decision to pay the tax is not was based on trust, but more affected by the regulations are binding.

#### 4.3.3 The Indirect Effect of Size of Local Government and Expenditure of Grant, on Local Revenue Through Quality of Local Government Financial Reporting As An Intervening Variable.

The results showed a positive effect size of local government and expenditure of grant statistically significant on quality of local government financial reporting (p-value 0,004 and 0,09) that significant at 0,05. Other result showed that quality of local government financial reporting statistically not significant on local revenue (p-value 0,139). It can be concluded that size of local government and expenditure of grant no indirect effect on local revenue throught quality of local government financial reporting. Agency theory and legitimacy theory underlying determinants is not always consistent can be proved.

 

## 5. Conclusion and Recommendation

This research can provide theoretical implications, providing empirical evidence applying legitimacy theory and theory of signal in local goverment of Indonesia. The results showed variable size of local government and expenditure of grant consistently affect on quality of local government financial reporting. Other variable, namely the level of local dependence on central government may prove inconsistent effect though. Future research is expected make disclosure checklist that give weight to the importance of an item of disclosure. Weighting is expected to obtain weighting is expected to give a weighted value for each non compliance with an item by considering the importance of an item of disclosure.

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Tabel 1. Statistic Descriptive Test Results

| **Variable** | **Minimum** | **Maximum** | **Mean** | **Std Deviation.** |
|---|---|---|---|---|
| Size | 25,24 | 32,72 | 28,0659 | 0,98936 |
| Grant | 0,0010 | 0,2720 | 0,034698 | 0,0311580 |
| Depend | 0,6950 | 0,9860 | 0,883319 | 0,0673486 |
| Qual | 0,390 | 0,810 | 0,55422 | 0,082643 |
| LocRev | 0,008 | 0,298 | 0,07934 | 0,057790 |

Source: Data processed, 2015

**Table 2. Classic Assumptions Test Results**

| **Variabel** | **Multicollinearity Tes** | **Heteroskedasticity Test** | **Normality Test** |
|---|---|---|---|
| | **VIF** | | |
| LnSize | 1,035 | 0,094 | 0,067 |
| Grant | 1,006 | 0,058 | 0,052 |
| Depend | 1,041 | 0,082 | 0,063 |
| Qual | - | - | 0,069 |
| LocRev | - | - | 0,055 |

Source: Data processed, 2015

**Table 3. Path Analysis Results**

| **Model** | **Standardized Coefficients Beta** | **t-statistic** | **Sig.** |
|---|---|---|---|
| (Constant) | | | |
| LnSize on Qual | 0,267 | 2,973 | 0,004 |
| Grant on Qual | 0,211 | 2,382 | 0,019 |
| Depend on Qual | 0,111 | 1,596 | 0,113 |
| Qual on LocRev | 0,138 | 1,489 | 0,139 |

Source: Data processed, 2015

# Quality Of Financial Statements As Implementation Good Governance Government On Local Government In Indonesia

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