

The Influence of Government Size, Audit Opinion and Incumbent on Audit Delay in the Provincial Government in Indonesia

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Abstract - Financial statements that were not provided on time may cause those report loses their capacity to influence decisions. This study aims to examine the effects of government size, audit opinion, incumbent on audit delay in Indonesia. This study used 165 financial reports from 33 provincial government in Indonesia from 2012 to 2016. Research data was obtained from the financial audit agency and directorate general of financial balance. The dependent variable of this research is audit delay. While the independent variables include the size of government, audit opinion, dan incumbent. Multiple regression analysis was used to test the hypothesis. The test results show that audit opinion has a significant effect on audit delay. But size of government and incumbent does not have a significant effect on audit delay.

Keywords - Audit Delay, Financial Report, Governmental Size, Audit Opinion, Dan Incumbent.

I. PRELIMINARY

1.1 Background

Government financial reports provide information that is useful for users in assessing accountability and making decisions both economic, social and political decisions. To meet these objectives, financial statements must meet the qualitative characteristics of financial statements. According to government regulation (PP) No. 71 of 2010, the qualitative characteristics of information presented in financial statements consist of relevant, reliable, comparable and understandable. Financial statements can be said to be relevant if the information contained in them can influence user decisions by helping them evaluate past or present events, and predict the future, and confirm or correct the results of their evaluations in the past. In addition, so that relevant information must be presented on time so that it can be influential and useful in decision making. To meet the timeliness of financial reporting, leaders and auditors are expected to minimize audit delay (Johnson, 1998).

In the reporting year 2012 the average audit delay of government financial reports in Indonesia from 33 provinces

was 157 days. In the 2013 reporting year the audit delay decreased by an average of 155 days. In the reporting year 2014 and 2015 an average of 162 days. This can be said that audit delay in Indonesia has increased from the previous reporting year. In the 2016 reporting year the average audit delay was 158 days or the average decreased for 4 days. (source: BPK). In the 2012-2016 reporting year, there were still a number of provinces in Indonesia that experienced delays in the issuance of LKPD by the BPK-RI. the background of this study is also due to the inconsistency of the results of previous studies.

Based on the above phenomenon, there is still a delay in the submission of the LKPD from the limits determined under Article 31 paragraph 1 of Law Number 17 of 2003 concerning state finance, which is 6 (six) months after the fiscal year ends and the results of previous studies have not consistent about the factors causing the audit delay, this is interesting to study. The area chosen in this study is all provinces in Indonesia because the scale is larger than the city or district.

Based on the description above, the author is interested in conducting research on "The Influence of Government

Size, Audit Opinion, and the Re-election of the Previous Regional Head (Fault / Incumbent) on Audit Delay on Provincial Governments in Indonesia".

1.2 Problem Formulation

Based on the description of the background above, the formulation of the problem in this study is:

1. Does the size of government have a significant effect on audit delay?
2. Does the audit opinion have a significant effect on audit delay?
3. Does the re-election of the previous regional head have a significant effect on audit delay?

1.3 Research Objectives

In accordance with the problems mentioned, this study aims to:

1. Knowing the magnitude of the influence of government measures on audit delay.
2. Knowing the magnitude of the influence of audit opinion on audit delay.
3. Know the magnitude of the influence of the re-election of the previous regional head towards audit delay.

II. LITERATURE REVIEW

2.1 Value of Information Theory

Davis in Kadir (2003: 28) defines information is data that has been processed into a form that means for recipients and is useful for decision making now or in the future. The same thing was stated by Suyanto (2000: 6), information is data that has been put in a more meaningful and useful context that is communicated to the recipient for use in decision making.

The value of information is determined by two things, namely the benefits and costs of getting the information (Sutabri, 2005: 31). An information can be said to be valuable if the benefits are more effective than the cost to get it. Most of the information cannot be estimated with certainty the value of the profit (in units of money), but we can estimate the value of the effectiveness of that information. Likewise according to Jogiyanto (2005: 31), the value of information is determined by two things, namely the benefits and costs of getting it. Information is said to be valuable if the benefits are more effective than the cost of getting it.

Based on the description above, it can be seen that the value of information theory emphasizes the timeliness in presenting information when the information is needed. Information that is late received, the value of its use will be lower, because fast and accurate information will be better. Timeliness in delivering financial reports is also a form of government accountability to the public.

2.2 Regional Financial Reports

Halim (2007) states that regional finance is all rights and obligations that can be valued with money, as well as everything in the form of money or goods that can be used as regional wealth as long as it is not owned or controlled by a higher state or region and other parties in accordance applicable laws and regulations. This understanding does not differ greatly from the understanding as explained in the general provisions of government regulations (PP) No. 58 of 2005 concerning regional financial management in which the regulation describes the definition of regional finance as all regional rights and obligations in the context of the implementation of regional government that can be assessed with money including all forms of regional wealth. According to Masmudi (2003) the definition of financial statements is the financial statements of the public sector in essence is a form of government accountability to the people for the management of public funds both from taxes, levies or other transactions. According to Baridwan (2000: 17), regional financial statements are a summary of a recording process, a summary of financial transactions that occur during the relevant financial year. According to government regulation (PP) No. 71 of 2010 the notion of financial statements is a structured report concerning financial position and transactions carried out by a reporting entity.

The Government Accounting Standard (SAP) mentions four basic qualitative characteristics in government financial reports. Based on government regulation (PP) number 71 of 2010, the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that they can fulfill their objectives. The following four characteristics are normative prerequisites that are needed so that the government's financial statements can meet the desired quality:

A. Relevant

Financial statements can be said to be relevant if the information contained in them can influence user decisions by helping them evaluate past or present events, and predict the future, and confirm or correct the results of their evaluations in the past. Thus, relevant financial statement

information can be related to the intended use. Relevant information, namely:

- a. Has the benefit of feedback (feedback value)
- b. Has predictive value
- c. On time
- d. Complete

B. Reliable

Information in financial statements is free from misleading and material errors, presents every fact honestly, and can be verified. Information may be relevant, but if the nature or presentation is unreliable, the use of that information can potentially be misleading. Reliable information meets the characteristics:

- a. Honest presentation
- b. Can be verified
- c. Neutrality

C. Can be compared

The information contained in the financial statements will be more useful if it can be compared with the financial statements of the previous period or the financial statements of other reporting entities in general. Comparison can be done internally and externally. Internal comparisons can be made if an entity applies the same accounting policy from year to year. External comparisons can be made if the comparable entity applies the same accounting policy. If a government entity applies accounting policies that are better than the accounting policies currently applied, these changes are disclosed in the period of change.

D. Understandable

The information presented in the financial statements can be understood by the user and expressed in the form and terms that are adjusted to the limits of understanding of the users. For this reason, the user is assumed to have adequate knowledge of the reporting entity's activities and operating environment, as well as the user's willingness to learn the information in question.

2.3 Auditing

Auditing is a systematic process for obtaining and evaluating evidence objectively about statements about economic activities and events, with the aim of determining the level of conformity between the statement and the criteria that have been set and the delivery of results to

interested users (Mulyadi, 2002: 9). Konrath (2002: 5) defines auditing is a systematic process that is objectively used to obtain and evaluate evidence about assertions about economic activities and events to ensure the level of linkages between these assertions and established criteria and communicate from the results to interested parties.

Hery (2016) explains the notion of auditing as a systematic process for obtaining and evaluating (objectively) evidence relating to assertions about economic actions and events, in order to determine the level of compliance between assertions and predetermined criteria, and communicate the results to interested parties. Auditing is an examination conducted critically and systematically by an independent party, on the financial statements along with accounting records and supporting evidence, with the aim of being able to provide opinions regarding the fairness of the financial statements (Sukrisno Agoes, 2004: 4).

2.4 Regional Financial Audit

Based on the regulation number 1 of the financial audit body of the Republic of Indonesia in 2017, state finance is one of the main elements in the administration of state government. To achieve the goal of the state, state finance must be managed in an orderly manner, obeying the laws and regulations, efficient, economical, effective, transparent and responsible by paying attention to the sense of justice and propriety. To examine the management and responsibility of state finances, a free and independent CPC is formed. BPK checks include financial checks, performance checks, and checks with specific objectives (PDTT). The purpose of an examination determines the type of examination. Financial examination aims to provide opinions on the fairness of financial statements. The purpose of the performance audit is to provide conclusions on the economic aspects, efficiency and / or effectiveness of state financial management, and provide recommendations to improve those aspects. PDTT aims to provide conclusions in accordance with the objectives of the inspection set. PDTT can take the form of compliance checks and investigative examinations. The BPK conducts checks based on inspection standards. Inspection standards are a benchmark for examining the management and responsibilities of state finances which include general standards, implementation standards, and reporting standards that must be guided by the BPK and / or the Examiner.

Examination of state finances is a process of problem identification, analysis, and evaluation conducted independently, objectively, and professionally based on inspection standards, to assess the truth, accuracy,

credibility and reliability of information regarding management and responsibility of state finance (BPK-RI, number 1 in 2017). Thus, examining state finances provides adequate confidence. The inspection process includes planning, implementing, reporting and monitoring the follow-up of audit results. Examination is carried out in order to encourage good state financial governance through the acquisition of confidence that the management and responsibility of state finances are in accordance with the provisions of legislation and / or the principles of good governance.

2.5 Audit Delay

According to Levantis and Weetman et.al (in Cohen and Levantis, 2012), audit delay is the time from the end of the entity's fiscal year to the date of the audit report. Similar to Levantis, Aryanti (2005) defines audit delay as the time period for completion of annual financial statement audit reports, measured by the length of days needed to obtain an independent auditor's financial statements on financial statement audits from the closing date of the book, which is December stated on the independent auditor's report.

Dyer and Mc Hugh (in Hilmi and Ali, 2008) use three criteria for delay to see the timeliness of their research:

- a. Preliminary lag: the number of days intervals between the date of the financial statement and the receipt of the preliminary final report by the exchange. In the context of the public sector means from the date of issuance until the date of submission of LK to the BPK
- b. Auditor's report lag: interval of the number of days between the date of the financial statement until the date the auditor's report is signed;
- c. Total lag: the interval of the number of days between the date of the financial statement until the date of receipt of the report published by the exchange.

According to Ashton and Elliot (1987) revealed that the audit process is very time-consuming which results in an audit delay which will greatly affect the timeliness of financial reporting. audit delay is the length of time from the closing date of the expiration of an entity's financial year to the date the auditor's report is made. In other studies, audit delay is also called the term audit, audit leadtime (Owusu Ansah, 2008) and audit report lag (Lee and Jahng, 2008). If the audit delay is longer, then the possibility of late

submission of financial statements will be even greater. This will affect the level of decision uncertainty based on published information, and ultimately will reduce the value of the information itself.

2.6 Size of Government

Government size is a significant predictor of accounting compliance (Patrick, 2007). According to Kristanto (2009) in the context of governance, the size of a government can be seen from the total income earned in a year. If interpreted by factors that influence the length of time the audit is completed in a manufacturing company, there are factors that influence the length of time the audit is completed, one of which is the size of the company. The size of the company can be seen from several proxies including total assets and total revenues.

Companies that have larger assets report faster than companies that have smaller assets (Hernawaty and Rahayu, 2014). They assume that companies that have large resources or assets have more sources of information, more accounting staff, more sophisticated information systems, stronger internal control systems, supervision of investors, regulators and public scrutiny that allows companies to report the audited financial statements are faster to the public.

In the context of government organizations, district / city governments also tend to have greater resources than smaller district / city governments that allow them to implement orderly administration and management of regional finance. In addition, the political pressure experienced by large local government bureaucracies tends to be higher, making bureaucrats more transparent in financial management and reporting (Laswad et al, 2005). Whereas from another point of view the government that has greater resources or assets usually prepares financial reports and reports the results of its audit reports more slowly than companies that have smaller assets. They assume that governments that have larger assets have more transactions so that it causes the slower process of financial reporting and the audit process.

The size of the government can be seen from the number of assets. The greater the asset, it can be assumed that the greater the government. According to Akbar (2017), a large government measure will reduce audit delay. This is because the size of a large government is considered to have a greater source of information, there is supervision from investors and scouts from the community that allows the government to report audits faster to the public.

2.7 Audit Opinion

Audit opinion is a professional statement as a conclusion issued by the examiner regarding the level of fairness of the information presented in the financial statements (Masdiantini and Erawati, 2016). In addition to the audit findings, the results of the BPK audit of financial statements are opinions on the financial statements of regional governments. There are four types of BPK opinion on government financial statements, namely, unqualified (WTP), reasonable exceptions (WDP), unnatural (TW) and not giving opinions (TMP). According to McLelland and Giroux (2000), an opinion on WTP (unqualified opinion) is a good news that must be reported as soon as possible. In addition, according to Payne and Jensen (2002), WDP opinion indicates that there are additional procedures needed during the audit that will increase audit delay.

Whittred's (1980) research proves that a longer audit report lag is experienced by companies that accept fair opinions with the exception. This is in line with the research of Carslaw and Kaplan (1991). The existence of fair opinions with exceptions indicates the need for additional procedures during the inspection process that can improve audit report lag (Payne and Jensen, 2002). An unqualified opinion means that the auditor has been convinced that the local government has carried out accounting properly and correctly so that no additional procedures are needed. Unreasonable opinions indicate that the auditor has been convinced that the financial statements do not reflect the actual conditions so that no additional procedures are needed. Not giving an opinion means there are limitations to the scope of the audit so that the inspection procedure cannot be fully implemented. This will cause the inspection process to be on time or faster.

2.8 Re-election of the previous Regional Head (incumbent)

The head of a regional government that has experience in leading an area for more than four years, then he will be quite familiar with accounting standards and procedures as well as preparatory steps needed to facilitate audit procedures (Cohen and Leventis, 2013). According to Cohen and Leventis (2013) re-elected heads of incumbent regions are expected to have more knowledge than the newly elected regional heads. With this experience and knowledge, the head of the incumbent area is expected to make policies that lead to improvements in accounting procedures. Therefore, the re-election of the incumbent regional head is expected to accelerate the completion of the financial statements so that the audit delay will decrease.

2.9 Framework for Thinking and Development of Hypotheses

2.9.1 Government Size and Audit Delay

Large government measures will experience a longer audit delay (Payne and Jensen, 2002). This is related to the increasing number of financial transactions in the city. The results of Payne and Jensen's (2002) study state that city size has a positive effect on audit delay. If it is associated with the size of the government, the government with large total assets will cause audit delay to be longer. Local governments that have large assets have more financial transactions and greater value compared to regions that have smaller assets. With more financial transactions, time is needed in checking financial statements. Based on the description above, the hypothesis is proposed in this study as follows:

H1: The size of government has a significant effect on audit delay

2.9.1 Audit Opinion and Audit Delay

A fair opinion with a qualified opinion is a sign of bad news for users of financial statements (McLellan and Giroux, 2000). The results of Payne and Jensen's (2000) study state that fair opinions with exceptions have a positive effect on audit delay. The opinion given by the BPK on local government financial statements in the form of non WTP opinions (ie WDP, TW, or TMP) can be considered a poor record of the financial performance of the local government concerned. Research conducted by Sigit and Fitriany (2014) states that Audit Opinion has a significant effect on audit delay. This is because every opinion given has different criteria such as fair opinions with exceptions indicating the need for additional procedures during the inspection process that can increase audit delay. An unqualified opinion means that the auditor has been convinced that the local government has carried out accounting properly and correctly so that no additional procedures are needed. Unreasonable opinions indicate that the auditor has been convinced that the financial statements do not reflect the actual conditions so that no additional procedures are needed. Not giving an opinion means there are limitations to the scope of the audit so that the inspection procedure cannot be fully implemented. This will cause the inspection process to be on time or faster. Based on the description above, the hypothesis is proposed in this study as follows:

H2: Audit opinion has a significant effect on audit delay

2.9.2 Previous re-election of regional head to Audit Delay

Cohen and Leventis (2013) revealed that when the head of a local government held the same position for more than four years, he would be quite familiar with accounting standards and procedures and the preparatory steps needed to facilitate audit procedures. The results of the study by Cohen and Leventis stated that the re-election of the mayor in the previous period had a negative effect on audit delay. Previously elected heads of regions (incumbents / incumbents) are expected to have more information than the newly elected regional heads, which leads to improvements in accounting procedures. In addition, the re-election of the incumbent regional head is expected to accelerate the completion of the preparation of financial statements and reduce audit delay.

H3: The re-election of the head of the previous region has a significant effect on Audit Delay

III. RESEARCH METHODOLOGY

3.1 Research Design

This research is a study that uses hypothesis testing with quantitative analysis. Hypothesis testing is a statistical test used to determine whether there is enough evidence in the sample data to conclude that a certain condition applies to the entire population. Quantitative analysis is used because in testing hypotheses, numerical calculations for each variable are needed in this study.

3.2 Population and Sampling

The population and sample in this study are local government financial reports (LKPD) in Indonesia which have been audited by the BPK for the period of 2012 to 2016, which are 33 provinces.

3.3 Types and Data Sources

This study uses secondary data in the form of documentary data, namely the number of audit delay days and the financial statements of Indonesian supervisor auditors obtained from www.bpk.go.id, the size of government measured in total APBD obtained from DGT, and incumbent / incumbent from Wikipedia.com from 2012 to 2016.

3.4 Data Collection Method

This study uses data collection methods in the form of documentation. The data collected is the provincial government financial reports in Indonesia issued by the

DGT, articles from the CPC, and sources from Wikipedia.com for the period 2012-2016.

3.5 Definition and Measurement of Research Variables

Variables are those that can distinguish or bring variations in value (Sekaran, 2011). This study uses independent variables namely government size, audit opinion and incumbent / incumbent, the dependent variable is audit delay.

Government size is measured using the regional expenditure budget (APBD) proxy, audit opinion is measured using dummy if the opinion is WDP (1) and other than WDP (0), the incumbent is measured using a dummy if re-elected (1) and not re-elected (0).

3.6 Regression Analysis for Hypothesis Tests

3.6.1 Multiple linear regression analysis

According to Ghazali (2006) multiple linear regression analysis is used to test the effect of more than one independent variable (independent) on one dependent variable (dependent). Multiple linear regression analysis in this study aims to examine the effect of independent variables namely government size, audit opinion and incumbent / incumbent on audit delay. Multiple linear regression models to test hypotheses are formulated by:

$$AD = \alpha + \beta_1 SIZE + \beta_2 OA + \beta_3 I + \epsilon$$

Where:

AD: Audit Delay

α : Constants

β : variable coefficient

size: Government Size with natural logarithms of total APBD

OA: Audit opinion measured by dummy

IV. RESEARCH DATA AND DISCUSSION RESULTS

Based on the table above, the regression equation is obtained as follows:

$$AD = 173,019 - 1,63 \text{ SIZE} + 15,89 \text{ OA} + 5,69 \text{ I}$$

From the above equation, data processing is obtained as follows:

1. The constant value in this study is 173.019 meaning that if you do not pay attention to the size of government, audit opinion, and incumbent / incumbent, the audit delay has a duration of 173.019.
2. Regression coefficient value of government size is -1.63, which means that the size of government

budget is inversely proportional to audit delay, where each change in the amount of APBD, audit delay will decrease by 1.63.

3. The audit coefficient regression coefficient value is 15.89, which means that the audit opinion is directly proportional to the audit delay, where every change in audit opinion in addition to WDP to the WDP, the audit delay will increase by 15.89.
4. The incumbent regression coefficient is 5.69, which means that incumbent is directly proportional to audit delay, where each change in the unselected regional head becomes re-elected, the audit delay will increase by 5.69.

V. CONCLUSION

T-test testing is used to determine the effect of each independent variable on the dependent variable (Ghozali, 2011). If $\text{sig} < 0.05$, the hypothesis is accepted, whereas if $\text{sig} > 0.05$, the hypothesis is rejected. The results of the t-test are as follows:

Based on the results of testing the H1 hypothesis in the table above it can be seen that the size of the government has a significance value of $0.670 > 0.05$ with a regression coefficient of 1.627. This means that the size of the government does not have a significant effect on audit delay, so the first hypothesis (H1) is rejected.

Based on the results of testing the hypothesis H2 in the table above it can be seen that the audit opinion has a significance value of $0.000 < 0.05$ with a regression coefficient of 15.893. This means that audit opinion has a significant effect on audit delay, so the second hypothesis (H2) is accepted.

Based on the results of testing the hypothesis H3 in the table above it can be seen that incumbents have a significance value of $0.059 > 0.05$ with a regression coefficient of 5.691. This means that incumbents have no significant effect on audit delay, so the third hypothesis (H3) is rejected.

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