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DISCLOSURE OF LOCAL GOVERNMENT FINANCIAL STATEMENT IN INDONESIA

Dwi Martani and Annisa Liestiani¹
Accounting Department, University of Indonesia

Since 2000, the Government of Indonesia has adopted new policies and regulations on local government financial statement. The purposed of these policies were improving accountability and transparency of public resources management that was conducted by local governments. Since 2005, Government Accounting Standard was issued and used as a guideline to prepare the local government financial statement.

This study examined impact of audit quality, management incentives and local government characteristic to local government financial statement disclosure. It argued that audit quality, complexity of local government and management incentive have positive relation to financial statement disclosure.

This study used mandatory disclosure based on Indonesian Government Accounting Standard (IGAS) as disclosure index. Multiple regression is used for testing the model. Revenue transfer from central government and classification of local government did not influence to disclosure level. But, wealth, government complexity number of audit finding influence the disclosure level.

Keywords : disclosure, local government, government accounting standard, government accounting standard.

1. Background

Disclosure of financial reporting have been investigated in private sectors, but studies examining voluntary practices in the public sector are limited. The literature examining disclosure in the government sector is largely based on the application of agency theory. Manager and voter can be described as an agency relationship whereby the voter is the principal and the political is the agent. Voters to be self intereseted and to

¹ Dwi Martani is academic staff from Accounting Department, Faculty of Economic, University of Indonesia, Lestiani was student in Undergraduate Program. This paper is part of her thesis.

to prepare financial reports of government agencies, local government and central government.

This paper has four sections, Section 2 describes previous study, section 3 describes financial reform in Indonesia, section 4 describes research methodology. A discussion of the result and conclusion is offered in section 5 and 6.

2. Previous Studies

Previous study about local governance financial statement was conducted by Zimmerman (1977), Ingram (1984), Robert Austin (1986) Copley (2002) and Goore (2004). The studies were conducted by investigation the financial disclosure, audit quality and financial accounting in local government.

Zimmerman (1977) assumed that all economic actors are rational, to evaluate, and maximize the welfare of the individual or the so-called REMMs (Resourceful, Evaluative, Maximizing Model). His analysis provides a description of the importance in understanding the supply and demand of information. According to Zimmerman agency problems arise in the context of the whole organization, in the company between shareholders and management, at the club between management and members, and within the government between elected officials and voters or parlement. When we compare between the agency problem in local government and in companies, the demand of government information was less than the demand of commercial information. In essence, Zimmerman argued that the characteristics of government accounting practices

Cheng (1992) develops a politico-economic model based on the theoretical and empirical work in public choice and political science to explain state government accounting disclosure choice. The evidence supports that state government accounting disclosure choice was influenced by political environment and on institutional forces. The model is robust over time and for different measures of accounting disclosure choice.

Ingram and De Jong (1987) examine the relationship between financial disclosures of local governments and the economic incentives of the local political manager to disclose the financial statement. These economic incentives include the regulatory structure of the local government's financial reporting. Local governments face different state government regulations. Some states require GAAP compliance, some states require compliance with state designated (non-GAAP) disclosure practices, and some do not regulate local government financial disclosures. Disclosure practices of cities in states that did not regulate by local government, do not differ significantly from the disclosure practices of cities in GAAP that regulated by states. Further, when considered in conjunction with other political and socioeconomic variables, GAAP regulation appears to have a negligible effect on the financial reporting practices of local governments that regulated by states.

Giroux (2002) developed disclosure indexes of municipalities based on the anticipated needs of political groups. He develop a model that corelate between disclosure level with political and economic incentives of the groups actively involved in governmental

as a country, governments, and relevant conditions. Indonesia has thousands of islands, more than two hundred million of people with variety of quality of life, education and other human development index, hundred of tribes. In terms of governments, Indonesian have three levels of governments, which are central, provincial, and municipal or district governments. The Indonesian central government has more than 80 ministries and governmental agencies. The local or regional governments consist of 33 provinces and 447 district governments.

Efforts to improve governance and control were started in the period of 2003 – 2004 when the Constitution was revised and the Law 17/2003 on state finance, Law 1/2004 on the State Treasury, and Law of Audit and their following regulations were passed (Law No. 15/2004 on Auditing Management and Accountability of State Finance). It provides clear definition and scopes of the state finance, the obligation for government to design and implement internal control and to provide financial accountability in a basic financial statement based on a governmental accounting standards. Moreover, the revised Constitution and Law of Audit gives a better role and authority for the Audit

The state finance reform start in 1999. Reform movement following crisis, caused significant changes in economic and political system in Indonesia. Poor quality of information, especially in finance, was considered as one root of crisis (Nasution, 2007 in Rai 2008). The poor financial information was resulted from deficiencies in accounting and legal system, and weak governance and internal control. To address those weaknesses, the government, parliament and BPK (Supreme Audit Institution) introduced major fiscal reforms in the basic of legal framework of state finance, treasury and auditing of management and accountability of state finance.

Sixth, the time frame for submitting the financial statements and the audit report is fasten and tighter. The government shall submit their financial statements to BPK no later than three months after the end of fiscal year, and BPK shall send their report to parliament and government no later than two months after the financial statements are received.

Finally, the government shall design and implement a governmental internal control system. The government issued a draft of the internal control system, which was designed according to international best practices on internal control. Another reform is civil services or public administration reform. The societies have demanded cheaper, faster and better public service. They have asked for more effective, efficient and clean government. In order to meet this demands the nation has to change its public management into more democratic, efficient and more citizen oriented. Good governance has become the new paradigm in the administration of the public services. Good governance refers to how civil society, government, the business sector and all other institutions and bodies interrelated to manage their affairs.

4. Research Methodology

This research uses the level of disclosure of local government financial statement that represent in the Notes to Financial Statements based on Indonesia Government Accounting Standard as the dependent variable. Researcher divide these factors that influence the disclosure into three parts: (1) government incentives (management incentives) that consists of local government wealth, the level of dependence, and complexity of government; (2) the results of audit findings and the value of finding; (3) characteristics of the local government covered by the type of local government which is divided into two groups, namely the district or city.

The hypothesis will be tested in a multiple regression equation model.

In this study, the level of disclosure in the Local Government Financial Statement (LGFS) compare to disclosure checklist that are developed based on Indonesian Government Accounting Standard (IGAS). So the disclosure represent the level of compliance to the IGAS. Method of measuring the level of disclosure of researchers used similar to that used Botosan (1997). But Botosan (1997) used voluntary disclosure but in this research used mandatory disclosure. The reason because the IGAS effective implemented on Januari 2006, so the research will test the compliance of the local government to the new accounting standard.

The following stages of the measurement mechanism used:

- a. Providing value for each disclosure of the IGAS checklist. For a given disclosure item is weighted 1 (one) and 0 if the disclosure not appear in the local government financial statement.
- b. Summing these values for each reporting entity.
- c. Calculating the level of disclosure by dividing the number of values obtained with the value that should be acquired by the reporting entity if fully compliance with IGAS.

The results of research by Ingram (1984) states there is a positive and significant relationship between regional wealth level and state level of disclosure. In addition, Robbins and Austin (1986) obtain similar results to local city. The level of local wealth is measured by dividing the genuine revenue and the population or in the context of local

Coopley (2002) state that audit quality will increase the disclosure. In Indonesia, all local government audit by Supreme Audit Institution. So there is no audiot differences. So in this research use result of an audit as a audit quality measurement. The audit finding during audit process can inform important things related to a problem in the auditee. Auditor will communicate to the auditee about the finding for further improvement. Auditor at the end of assignment issued recommendations to further improvement.

The study used five audit finding classification of Supreme Audit Institution: (1) have indication of state losses, (2) lack of acceptance, (3) administration, (4) inefficiency and (5) ineffectiveness. The number of findings must have been communicated to the management for further improvement. Beside the number, the research use value of finding that have state loss indication as the value finding variable.

Hypothesis 4: The number audit findings has a negative relationship to the level of disclosure

Hypothesis 5: The level of finding/distortion has a negative relationship to the level of disclosure

Characteristics of the local government that consist of economic development level and infrastructure, number of media press, number of high education, will make the city more often interact with the community. City government have more of them, so the city government should be motivated to be more transparent in revealing their financial reports. The study used dummy variable for this variable.

- b. Many local government that do not serve the four report namely budget realization reports, balance sheets, cash flow statements and notes to the financial statements.

Tabel 2
Statistic Descriptive

	DISC	WEALTH	DEPEND	POP	TYPE	FIND	NOM
Mean	35,4533	89230,87	66,21047	622739,8	0,33696	12,5326	7,38955
Median	34,175	67848,26	70,97638	295117,5	0	11	1,99845
Maximum	64,49	382940,5	83,3852	3835563	1	32	81,3748
Minimum	10,39	14300,85	14,36199	37132	0	1	0,0178
Std. Dev.	12,0299	69923,1	15,77693	715152,5	0,47526	6,78306	14,2346
Skewness	0,20176	1,845602	-1,67951	2,209495	0,68988	0,69163	3,19712
Kurtosis	2,54962	6,441259	5,165986	8,456399	1,47594	3,0269	13,6523
Jarque-Bera	1,40173	97,62448	61,23583	188,9824	16,2017	7,33743	591,703
Probability	0,49616	0	0	0	0,0003	0,02551	0
Sum	3261,7	8209240	6091,363	57292066	31	1153	679,839
Sum Sq. Dev.	13169,5	4,45E+11	22650,96	4,65E+13	20,5544	4186,9	18438,7
Observations	92	92	92	92	92	92	92

Based on statistics descriptive in table 2, can be seen that the level of disclosure have average 35.45%. This means that the level of disclosure LGFS still small (compared with the maximum value that can be obtained 100%). Genuine Income per capita still low, have an average Rp89.230, 87/person. The average level of local dependence on central government (General Allocation Fund / Total Actual Budget) is 66.21%. It means that more than 66% local budget funded by central government. Because beside General Allocation Fund the local government received special allocation fund, profit sharing fund, transfer of fund through the technical ministry. The average populatoin is 622,740 and 715.153 standard deviation. It means that the pattern of population distribution does not equal among the local government. Average type of city is 0.337, it means that the

Table 4
Regression Result

Dependent Variable: LOG(DISC)				
Method: Least Squares				
Sample: 1 100				
Included observations: 92				
Excluded observations: 8				
White Heteroskedasticity-Consistent Standard Errors & Covariance				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0,519	1,667	-0,312	0,756
WEALTH	0,184	0,083	2,216	0,029**
DEPEND	0,083	0,132	0,625	0,534
POP	0,103	0,044	2,316	0,023**
FIND	0,146	0,086	1,699	0,093*
NOM	-0,040	0,024	-1,696	0,094*
TYPE	-0,028	0,109	-0,261	0,795
R-squared	0,150	Mean dependent var		3,504
Adjusted R-squared	0,090	S.D. dependent var		0,374
S.E. of regression	0,357	Akaike info criterion		0,851
Sum squared resid	10,840	Schwarz criterion		1,043
Log likelihood	-32,171	F-statistic		2,502
Durbin-Watson stat	1,620	Prob(F-statistic)		0,028

*signifikan pada $\alpha = 0,1$

**signifikan pada $\alpha = 0,05$

From the table 4, It can be seen that the adjusted R-squared of the model is 9.01%. These results indicate that the 9.01% disclosure level variation can be explained by all the independent variables. As for the rest of 90.99% were explained by other variables. This may be because there are many other factors that have not been calculated into the model

improve the quality of financial statement. Ministry of Finance will increase the general allocation fund if the financial statement have unqualified opinion from SAI. These result was similar to Ingram (1984) with univariate correlation, the degree of dependence has a positive relationship but no significant on the level of disclosure. While the research was different from Austin (1986), that have negative relationship.

Hypothesis complexity of government that has positive relationship to the disclosure levels is accepted. It can be concluded that complexity of local government will increase disclosure. These results differ from studies Ingram (1984) and Robbins and Austin (1986). In their research, the complexity of the government does have a positive relationship, but not significant using univariate correlation and multiple regressions in Robbins and Austin (1986).

The audit finding have positive and significant relationship to the level of disclosure. So that it can be said that if there is an increasing number of findings by 1% the level of disclosure will increase by 0.145876%. These results prove the theory that local governments meet the recommendations of SAI to correct and improve disclosure. More finding will improve the disclosure quality. But in term of audit quality, more finding indicate the worse quality of financial statement.

The value of finding have a negative and significant relationship to the disclosure level. These results prove the hypothesis that the higher the level of distortion, local governments tend to cover the disclosure of information so that the level is low. This

2. Variable number of findings of the examination has a positive relationship while the level of distortion has a significant negative relationship.
3. Types of local government have no significant relationship to the level of disclosure.

The results obtained are consistent with information asymmetry between issuers and lenders in municipal bond markets being a possible reason for the inclusion of call provisions in municipal debt. Also, political factors appear to influence the call decision. The results imply that financial decision making in the public sector is influenced both by economic and political considerations, and suggest that the effectiveness of existing monitoring mechanisms in the public sector needs further examination.

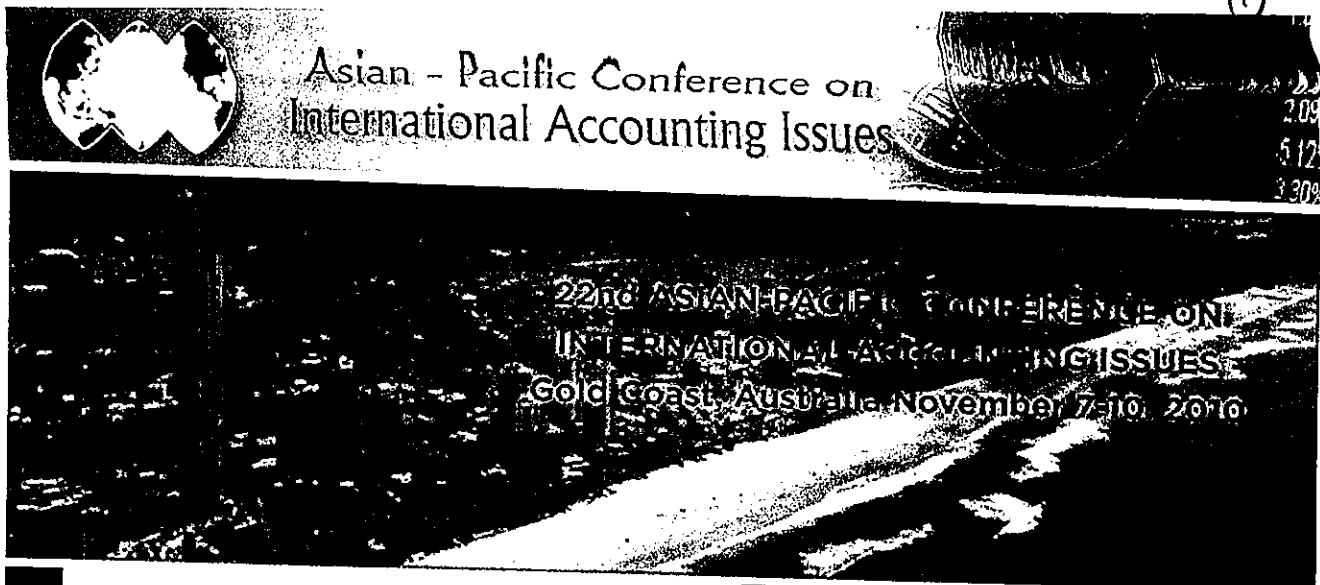
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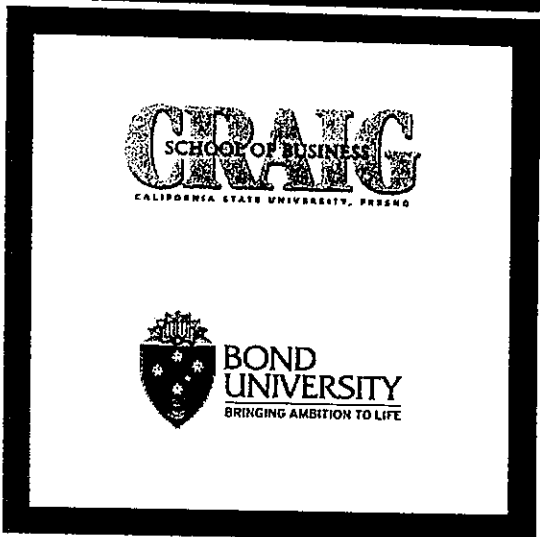
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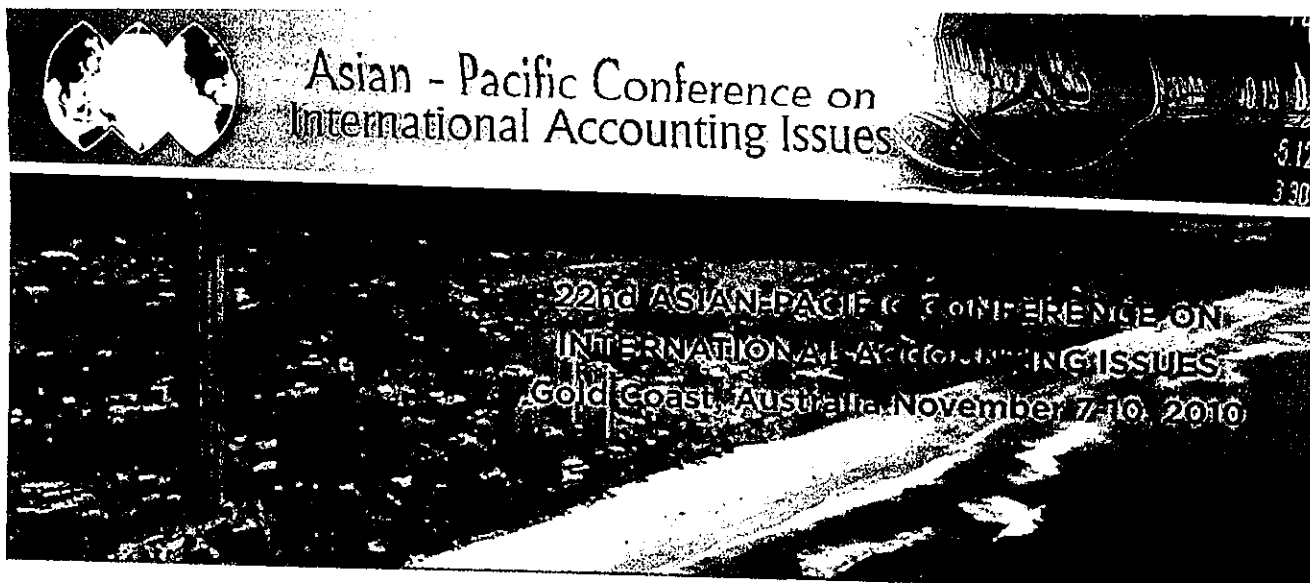
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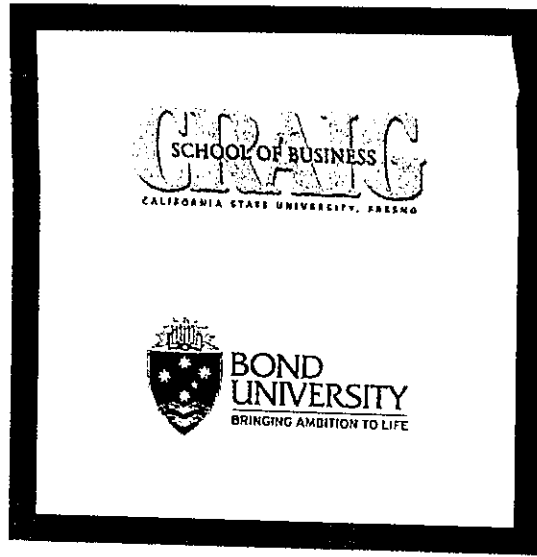
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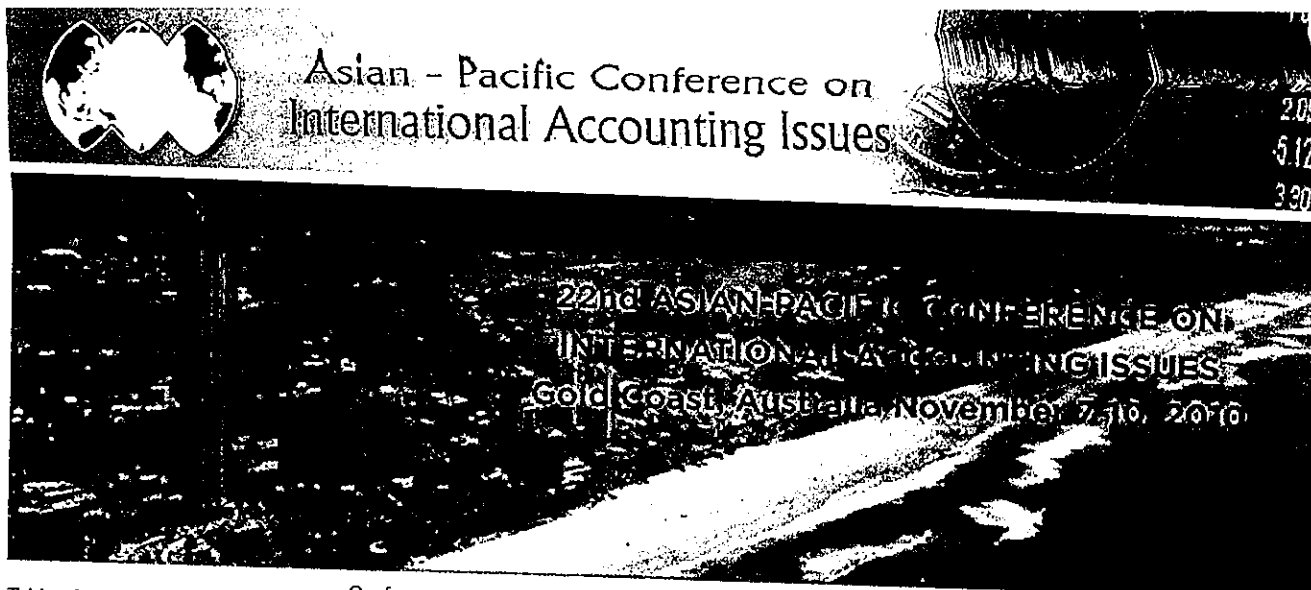


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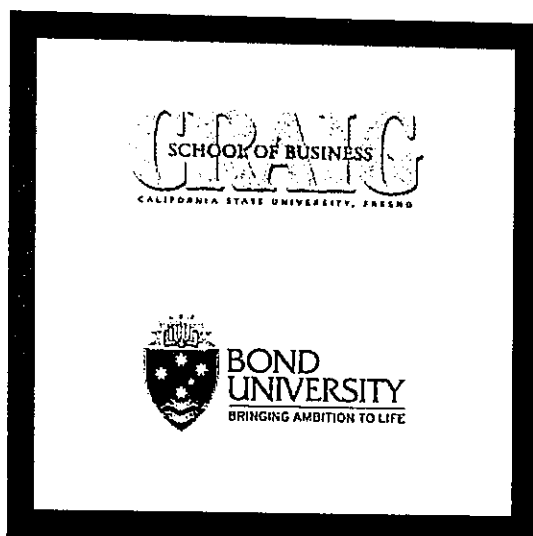
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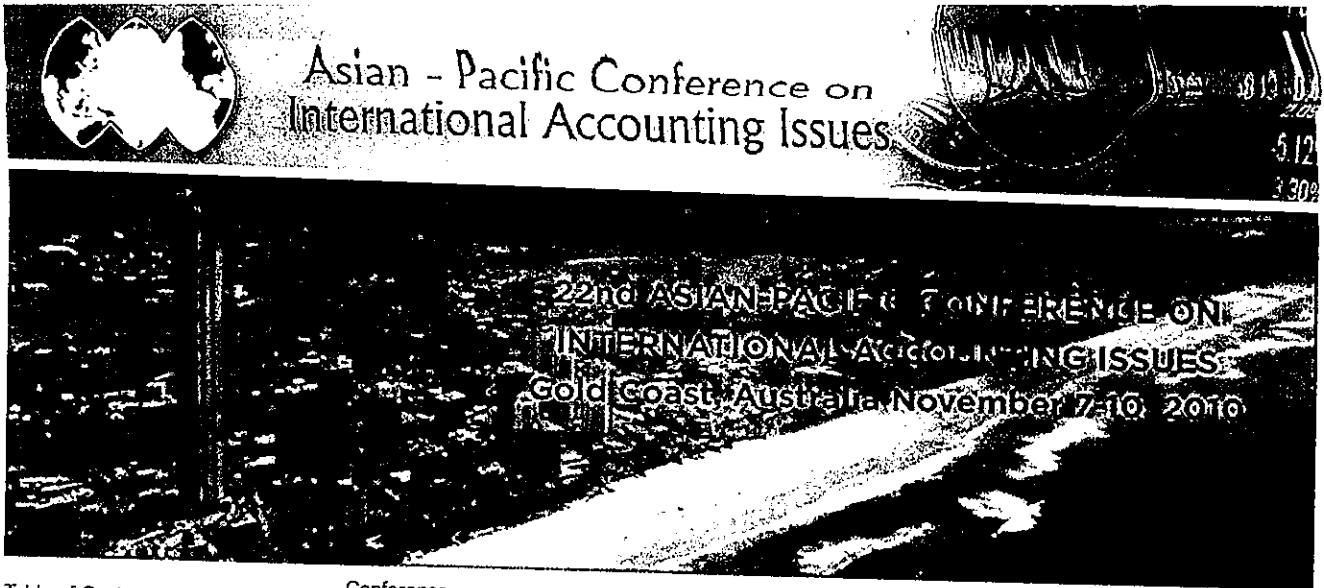
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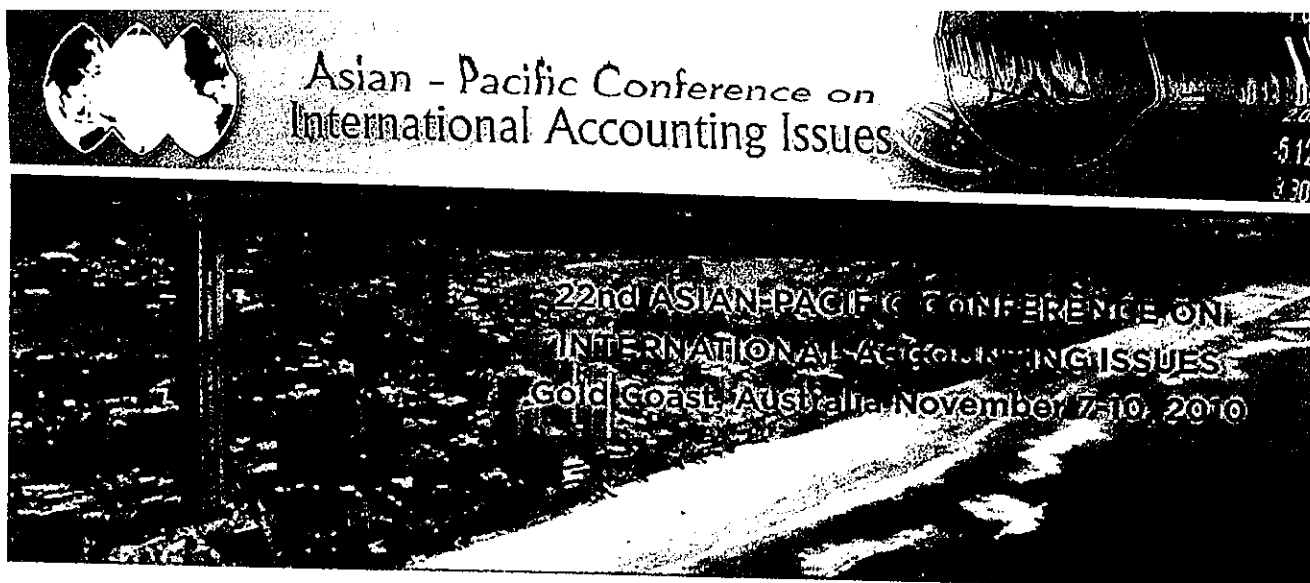
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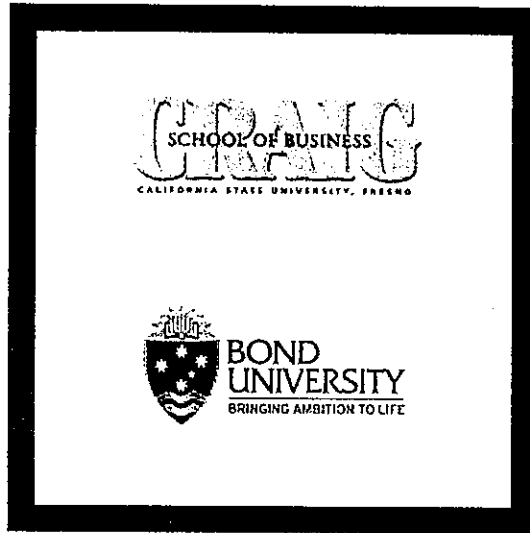
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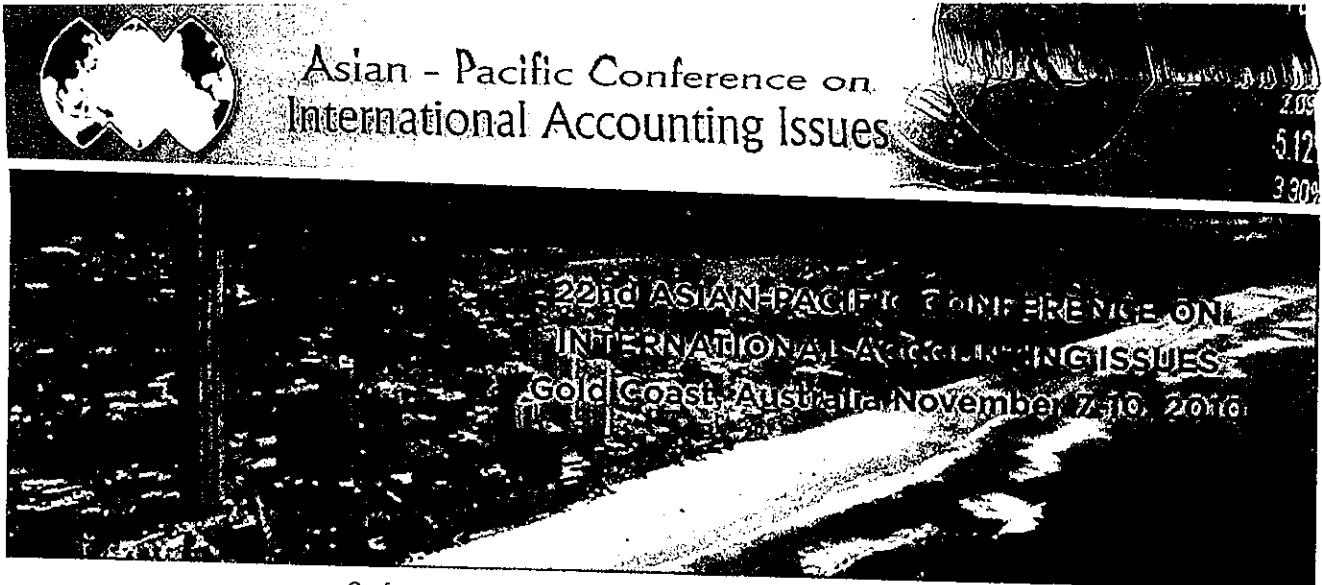
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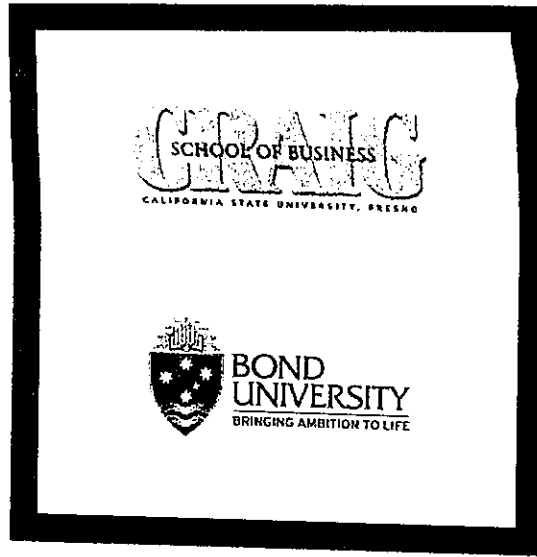
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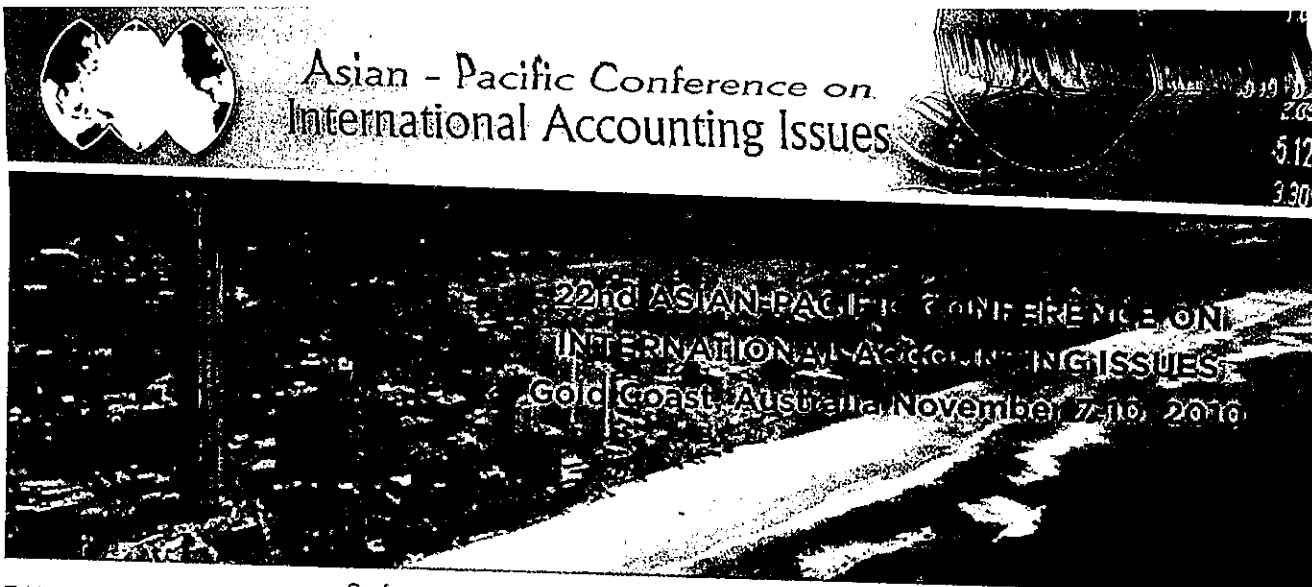
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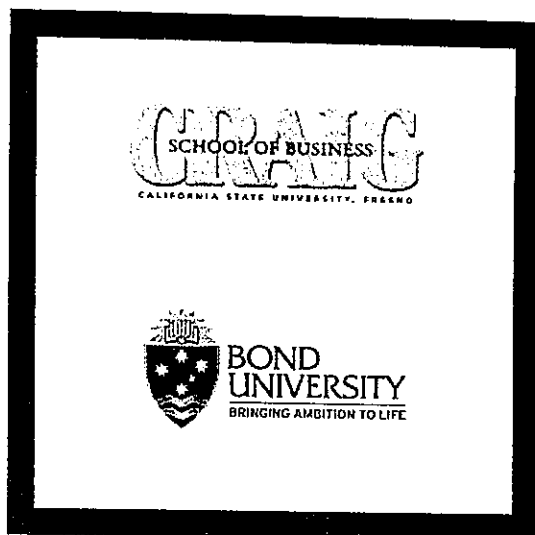


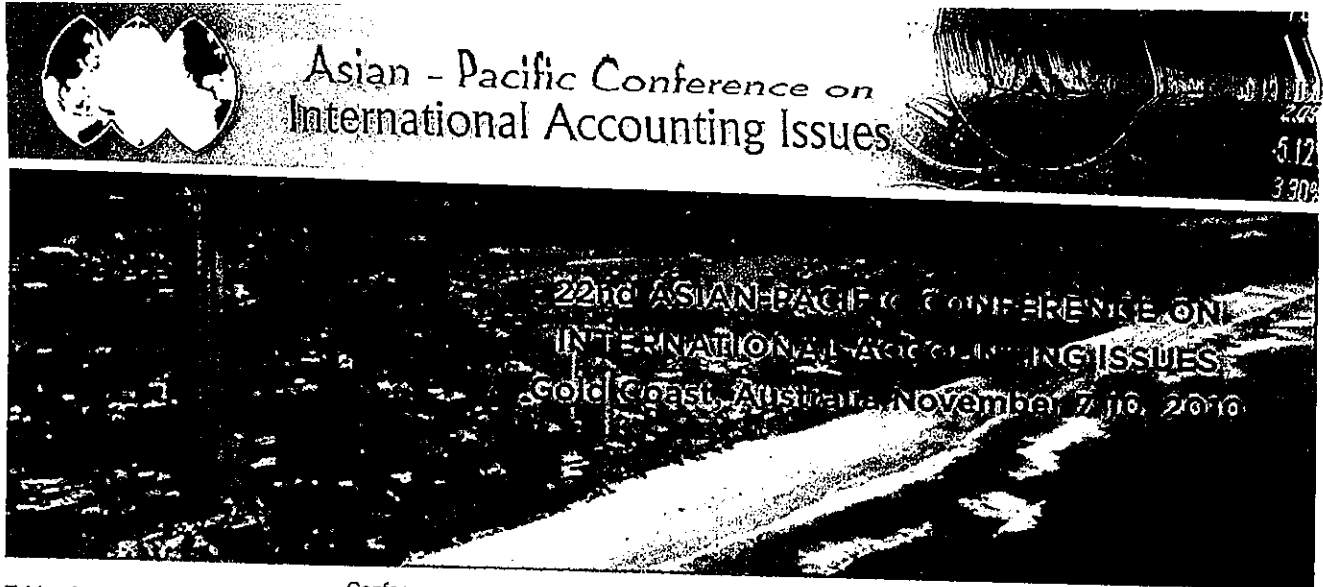
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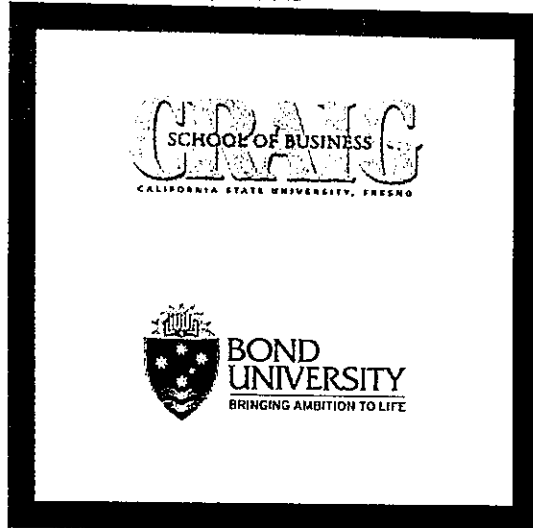
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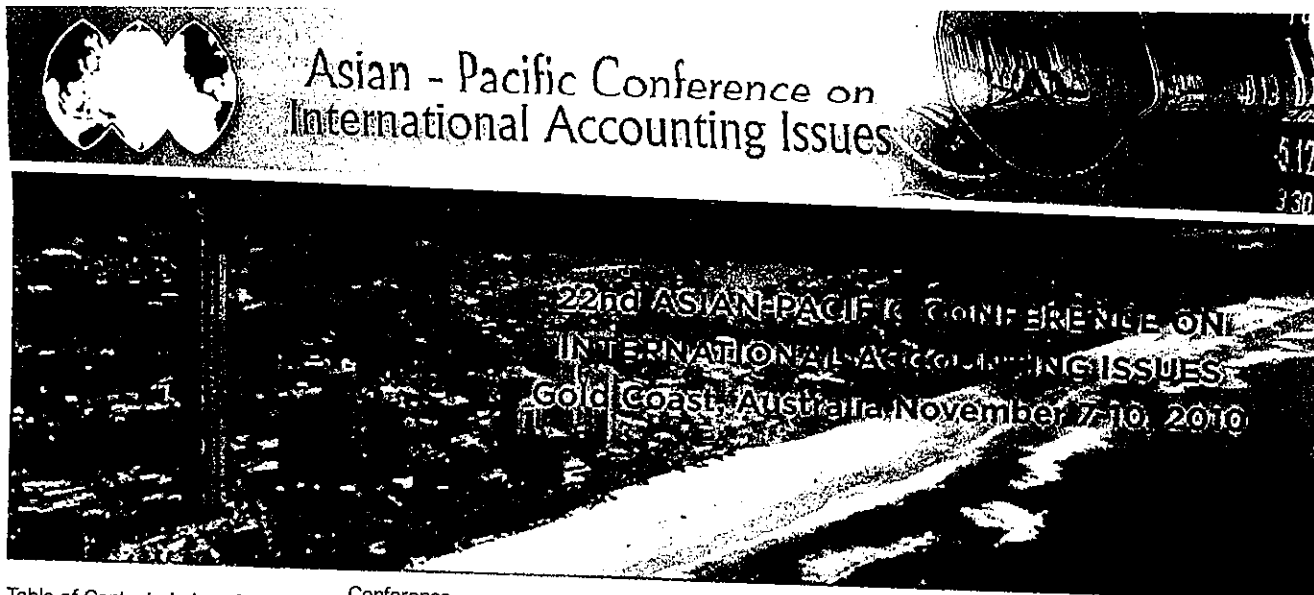
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