

Regional Government Management Strategy in Achieving Unqualified Opinion (UQO) in East Kalimantan Province, Indonesia

La Ode Hasiara^a, Sudarlan^b, Ahyar Muhammad Diah^c, ^{a,b}Accounting Department, Politeknik Negeri Samarinda, Kaltim, Indonesia, ^cBusiness Administration Department Politeknik Negeri Samarinda Kaltim, Indonesia, Email: ^ahasiara@polnes.ac.id, ^bsudarlan@polnes.ac.id, ^cahyarmdiah@polnes.ac.id

This research aimed to determine and analyse: (1) the Commitment of Regional Organisations (KOPD/X1) to the Unqualified Opinion (UQO), (2) the Competence of Regional Apparatuses (KAOPD/X2) as to the UQO, (3) the Attitude of Regional Apparatuses (SAOPD/X3) to the UQO, (4) the Behaviour of Regional Apparatuses (PAOPD/X4) as to the UQO, (5) the Standard Operational Procedure of Regional Organisations (SOP-OPD/X5) and the UQO, (6) the Internal Control System of Regional Organisations (SPIOPD/X6) and the UQO, (7) the Regional / State Budget Strengthening of Regional Organisations (APBD/NOPD/X7) and the UQO, (8) the IT Support of Regional Organisations (DTIOPD/X8) and the UQO, and (9) the Monitoring and Evaluation of Regional Organisations (MEOPD/X9) and the UQO. This research used a Quantitative Method. The data were collected using questionnaires. The results suggest that the Variables X1 to X9 partially had a significant effect on the Unqualified Opinion (Y) while the Variables X3 and X4 did not significantly affect the Unqualified Opinion (Y). Simultaneously, all the independent variables had a significant effect on the Unqualified Opinion (Y). The R-square value obtained 0.535 or 54%. This indicates that the simultaneous effect of the independent variables on the dependent variable obtained 54%, while the remaining 46% was influenced by other variables outside this research model. In conclusion, both simultaneously and partially, the independent variables have a significant effect on the dependent variable (the Unqualified Opinion).

Key words: *Management strategy, regional government, unqualified opinion achievement.*

Introduction

The Unqualified Opinion (UQO) is the best opinion in an entity's report. The financial statements for an accounting period, submitted by the management of an entity, are based on Government Accounting Standards. The audit conducted by Indonesia's Supreme Audit Agency (BPK) employs the audit norms of the Professional Audit Standards of Indonesian Accountants. An Unqualified Opinion is an opinion of financial statements generated by auditors. The community demands, and Law Number 17 of 2003 concerning State Finance expresses this mandate, that the government realise good public governance, especially in managing state finances. Therefore, government continues striving to improve the transparency and accountability of state financial management. State financial management should be based on legislation, the institutional system, and human resource quality improvement.

This phenomenon relates to unreliable and unqualified Regional Government Financial Statements (LKPD). It can be discovered, through the opinion resulting from a BPK audit. Besides, the Internal Control System of Regional (City) Governments is still weak. Compliance with the legislation has not been fully implemented. As indicated by the title of this article ("Regional Government Management Strategy in Achieving Unqualified Opinion (UQO)"), the dependent variable (Y1) of this research was the Unqualified Opinion (UQO). The entirety of the strategies to be implemented by the regional government management constituted the independent variables. It comprises: (1) the Commitment of Regional Organisations (KAOPD/X1), (2) the Competence of Regional Apparatuses (KAOPD/X2), (3) the Attitude of Regional Apparatuses (SAOPD/X3), (4) the Behaviour of Regional Apparatuses (PAO-PD/X4), (5) the Standard Operational Procedure of Regional Organisations (SOPOPD/X5), (6) the Internal Control System of Regional Organisations (SPIOPD/X6), (7) the Regional/ State Budget Strengthening of Regional Organisations (APBDNOPD/X7), (8) the IT Support of Regional Organisations (DTIOPD/X8), and (9) the Monitoring and Evaluation of Regional Organisations (MEOPD/X9).

Literature Review

The research framework is a relationship among 9 (nine) independent variables and a dependent variable.

Unqualified Opinion-UQO (Y)

Numberi and Setiawan (2013) stated that the Unqualified Opinion (UQO) is the best opinion among all opinions. Moreover, Jose (2007), Bangcheng (2008), Jules and Christopher (2009) argued that an entity financial statement will be said to be good, if based on the Government

Accounting Standards. Similarly, Suhardjanto stated that regional financial accounting management should be based on regulations, and reinforced by the improvement of human resources.

The Commitment of Regional Organisation (X1)

Kalbers and Cenker (2007), Jules and Christopher (2009), Robbins and Judge (Gunawan et al., 2016), and Jules and Christopher, (2009) suggested that organisational commitment is a condition in which an employee favours certain organisations. Ratifah and Ridwan (2012) explained that organisational commitment reflects the extent to which one knows and is engaged in one's organisation. Therefore, organisational commitment represents the level to which an individual understands one's organisation and is bounded by organisational goals (Kreitner and Kinicki, 2014). Additionally, Ratifah and Ridwan (2012) found that organisational commitment has a positive effect on the system formed in an organisation. Likewise, one of the goals of the study conducted by Trisaningsih (2007) was to determine the effect of auditor independence on organisational commitments. Given the above empirical theories and studies, the first hypothesis proposed in this research is as follows. Hypothesis 1: Regional Organisation Commitment (KOPD/X1) has a significant effect on the UQO, for the Financial Accounting Management of the Regional Organisations in Kalimantan Province-Indonesia.

Competence of Regional Organisation Apparatus (X2)

Ali et al. (2016) and Wibowo (Oemar, 2013) explained that competence is the capability of carrying out a work based on skills and knowledge of the work. Meanwhile, Oemar (Hasiara, 2011) found that employees' good competence significantly affects individual work results. Based on the empirical theories and studies above, a second hypothesis is formulated. Hypothesis 2: Regional Organisation Apparatuses' Competence (KAOPD/X2) has a significant effect on UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Attitude of Regional Organisation Apparatus (X3)

Attitudes are divided into 2 (two) main parts, negative and positive attitudes (Hasiara and Roni, 2017). However, positive attitudes are more leading since it is the target of research. Positive attitudes reflect one's willingness to carry out a certain work that benefits many people (Hasiara and Roni, 2017); Azwar (2009); Sobur (2009); and Saleh (2017). Based on the empirical theories and studies above, the researchers proposed the following. Hypothesis 3: Regional Organisation Apparatuses' Attitude (SAOPD/ X2) has a significant effect on

UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Behaviour of Regional Organisation Apparatus (X4)

Walgito (Saleh et al., 2017), Yusuf, dan Nurihsan (Saleh, 2009), and Azwar (2009) explained that behaviour is a human act or activity with a broad range of meanings. Therefore, behaviour refers to human activities, both directly or indirectly observed. Hasiara (2017) defined apparatus as a regional complementary tool; for example, civil servants who have a duty to serve the public interest. Furthermore, Hasiara (2017) stated that apparatus is the key to carrying out activities of both government and private organisations. From the empirical theories and studies above; Hypothesis 4: Regional Organisation Apparatuses' Behaviour (PAOPD/X4) has a significant effect on UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Standard Operational Procedure of Regional Organisation (X5)

Government Regulation No.35 of 2012 concerns the Standard Operational Procedure Preparation of Government Administration. A 'SOP' is a set of written, standardised instructions on various processes implementing an organisational activity. Furthermore, Tanjung and Subagjo (Muminm, 2014) and Slamet (Tanjung and Bambang, 2012) said that SOP is a reference for carrying out jobs or duties. SOP appraises government institutions based on technical, administrative, and procedural indicators which are in accordance with work orders, procedures and systems in government units. Based on these empirical theories and studies, the fifth hypothesis proposed in this research states as follows. Hypothesis 5: Regional Organisation SOP (SOPOPD/X5) has a significant effect on UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Internal Control System of Regional Organisation (X6)

Government Regulation No. 60 of 2008 concerns the Government Internal Control System. Under it, autonomous regional governments are expected to obtain a UQO from the BPK. In reality however, that is not easy, because the governmental human resources do not perform well (Fontanella and Hilda (Tanjung and Bambang, 2012), Widyawati (Fontanella and Rissieta, 2014)). Nevertheless, in 2014-2015, Kalimantan Province and Samarinda City obtained a UQO from the BPK. This phenomenon depicts the low standard of the Internal Control System of the Regional (City) Government. Given these empirical theories and studies, we proposed the following. Hypothesis 6: Regional Organisation Internal Control System (SPIOPD/X6) has a significant effect on UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Regional /State Budget Strengthening of Regional Organisation (X7)

Hasiara and Roni (2017) suggested that a Regional/ State Budget is the key to development in any field. The budget is the basis for regional financial management in a fiscal year (Sutaryo and Carolina, in Occi (Widyatama, 2016)). According to the Regulation of the Ministry of Home Affairs No. 13 of 2006 Article 21, a Regional Government Budget (APBD) is calculated by the government in carrying on its activities for that year. Based on the above empirical theories and studies, a seventh hypothesis can be formulated. Hypothesis 7: Regional /State Budget Strengthening of Regional Organisations (PAPBD-NOPD/X7) has a significant effect on a UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

IT Support of Regional Government Organisation (X8)

Information technology is highly important and fundamental for various needs in financial administration, including the need for funding information (Gunawan and Maulana (Widyawati et al., 2016) (Aryasanti and Dewi, 2015)). The benefit to the storage process (archiving) during filing should be done in the safest way. Wijayanti and Prasetyo (Wijayanti et al., 2015) added that information and technology are a promising service media for the global economy. In relation to these empirical theories and studies, the next proposed hypothesis is explained below. Hypothesis 8: Regional Government Organisation IT Support (DTIOPD/X8) has a significant effect on a UQO as to the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Monitoring and Evaluation of Regional Government Organisation (X9)

According to Istiqabudi, Saputro, and Sarjono, Saleh (Sobur, 2009), and Tanjung and Subagjo (Muminm, 2014), evaluation is a follow-up to the monitoring phase; the substance of the government apparatus' SOP. These empirical theories and studies encouraged the researchers to formulate the following hypothesis. Hypothesis 9: Regional Organisation Monitoring and Evaluation (MEOPD/X9) has a significant effect on a UQO for the Financial Accounting Management of the Regional Organisations in Kalimantan Province, Indonesia.

Method

This research used a quantitative approach, which emphasizes the accuracy of data, tools and analytical methods used.

Population

Arikunto (Prasetyo et al., 2015), Sugiyono (2015), Jogyanto (2011), Sarjono and Linda (2011), and Suhardi (2015) have suggested that a research population is the overall object of research. The object of this research was 5 (five) cities/ regencies and the Province of East Kalimantan. Therefore, the total object covered six areas. The population of this research included the Office Heads, Secretaries, Division Heads, Subdivision Heads and Employees responsible for the financial and accounting field, in the Regional Organisations (OPD) and the Regional Financial Management Officers (PPKD) of East Kalimantan. In total, out of 850 people invited to participate in the research there were 745 respondents. Therefore the data obtained is 87.65%, and the remainder, 12.35%.

Data Type

The type of data used in this research was quantitative. This emphasised that the theory was tested through the measurement of research variables, using data in the form of figures from questionnaires. Questionnaire results were processed and analysed using statistical procedures. Thus, the data used in this research were the summary of the questionnaire results according to the variables employed.

Quantitative Data Collection Technique

The data used in this research were obtained from the respondents' answers to the distributed questionnaires. The questionnaires were collected through each Regional Government Organisation. The questionnaires used a Likert scale ranging from 1 to 4 (Very Disagree, Disagree, Agree, and Very Agree). In total, 745 respondents returned the questionnaire, out of 850 questionnaires distributed. Thus, 87.65% could be processed.

Data Analysis Method

Researchers tested the data's validity. In linear analysis, Ghozali (2013) suggested that before being analysed, research data must be tested for its validity, reliability and normality.

Classical Assumption Test

A classical assumption test is a statistical requirement for multiple linear regression analysis (Sarjono and Julianita, 2011). Sarjono (Sarjono and Julianita, 2011) also explained that a classical assumption test includes normality, heteroscedasticity, multicollinearity, linearity, and autocorrelation tests.

Findings and Discussions

Numerous tests were conducted, as to validity and reliability for example. The results of those tests, and a classical assumption test, requiring 5 (five) categories (normality, heteroscedasticity, multicollinearity, linearity, and autocorrelation) and followed by multiple linear regression analysis, t-test (partial), significance test (statistical F-test), and determination coefficient (R²) test, are presented as follows:

Results of Partial Correlation Test. Each researcher certainly expects maximal results from the research being carried out, as do the researchers of this study. The hypothesis testing results of each research variable are explained as follows.

a. The first hypothesis testing results showed that the Commitment of Regional Organisations (KOPD/X1) in East Kalimantan Province, as the main variable in this research, significantly affected the Unqualified Opinion (UQO). It was indicated by the t-count value of 4.702 with the significance value of 0.000 (<0.05). These results are consistent with Kalbers and (Cenker, 2007; Jules and Christopher, 2009; Robbins and Judge, 2008; Jules and Christopher, B, 2009).

b. As for the second variable, the hypothesis testing exhibited that the Competence of Regional Organisation Apparatuses in East Kalimantan Province (KAOPD/X2) significantly affected the UQO. The significant effect was based on the achievement of the t-count value of 3.314 with the significance value of 0.000 (<0.05). The results support (Ali et al., 2016; Wibowo, 2007; and Oemar, 2013).

c. Differently, an insignificant effect resulted from the third hypothesis testing with the t-count value of 4.441 and significance value of 0.659 (>0.05). The results indicated that the Attitude of Regional Organisation Apparatuses (SAOPD/X3) in East Kalimantan Province as the third variable in this research had no significant effect on the UQO. This is not in line with the previous theories and studies from (Hasiara, 2011; Azawar, 2009; Sobur, 2009; and Saleh, 2009).

d. Likewise, the results of the next hypothesis testing showed that the Behaviour of Regional Organisation Apparatuses (PAOPD/X4) in East Kalimantan Province, as the fourth variable, did not significantly affect the UQO, because the t-count value obtained -1.175 with a significant value of 0.861 (>0.05). These findings contrast with the theories of (Walgito, 2007; Yusuf and Nurihsan, 2008; and Azwar, 2009) as well as the studies of (Hasiara, 2010; and Hasiara, 2012).

e. As for the fifth variable, the hypothesis testing resulted in the Standard Operational Procedure of Regional Organisations (SOPOPD/X6) in East Kalimantan Province significantly affecting the UQO, because the t-count value reached 2.863 with a significance value of 0.004 (<0.05). These results are also in line with the Presidential Regulation No.35 of 2012 concerning the Standard Operational Procedure (SOP) Preparation (Subagjo, 2012; and Slamet, 2014).

- f. The results of the sixth hypothesis testing indicated that the Internal Control System of Regional Government Organisation (SPIOPD/X6) in East Kalimantan Province significantly affected the UQO, because the t-count value obtained 2.841 with a significance value of 0.005 (<0.05). These results reinforce the Presidential Regulation No. 60 of 2008 stating that autonomous regional governments are expected to obtain UQO from the Supreme Audit Agency (BPK), as well as the studies of Fontanella and Hilda (2014)); and Widyawati (2016).
- g. Similarly, testing of the seventh hypothesis proved that the Regional/State Budget Strengthening (PAPBDN) of Regional Organisations significantly affected the UQO. The t-count value reached 4.329 with a significance value of 0.000 (<0.05). The results are in accordance with the studies of (Hasiara, 2017; Sutaryo and Carolina in Occi, 2014 and the Regulation of the Ministry of Home Affairs No. 13 of 2006 Article 21).
- h. Testing the eighth hypothesis indicated that the t-count value achieved 2.887 with a significance value of 0.004 (<0.05). That is, the Information Technology Support of Regional Organisations (DTIOPD/X8) in East Kalimantan Province significantly affected the UQO. These results are linear with the studies of (Gunawan and Maulana, 2016; Aryasanti and Dewi, 2016; Wijayanti and Prasetyo (2015).
- i. Lastly, testing the ninth hypothesis showed that the Monitoring and Evaluation of Regional Organisations (MEOPD/X9) in East Kalimantan Province significantly affected the UQO because the t-count value obtained 12.180 with a significance value of 0.000 (<0.05). These findings agree with the studies of Istiqabudi, Saputra, and Sarjono (Sarjono and Julianita, 2011) and Saleh (2009); as well as the theory of Tanjung and Subagjo, 2012).

Conclusion

Based on the above results, it can be concluded that of a total of nine variables, two have no significant effect on the dependent variable (UQO), namely (1) the Regional Organisation Apparatus's Attitude (X3) and the Regional Organisation Apparatus' Behaviour (X4). Meanwhile, the other seven variables, including the Commitment of Regional Organisation (X1), the Competence of Regional Organisation Apparatus (X2), the SOP of Regional Organization (X5), the Internal Control System of Regional Organisation (X6), the Regional/State Budget Strengthening of Regional Organisation (X7), the IT Support of Regional Organisation (X8), and the Monitoring and Evaluation of Regional Organisation (X9), indicate a significant effect on the dependent variable (UQO). Above all, an improvement needs to be realised in all aspects in the Regional Organisations, so that the UQO can be maintained all the time.

Implication

Implications can be categorised positively and negatively. The positive implications of this research are as follows: Firstly, this research obviously depicts the information of regional



financial accounting management by the Regional Organisations in East Kalimantan Province. Secondly, if the regional financial accounting is managed with good governance, it can be a good example for other provinces in Indonesia. Thirdly, if the regional financial accounting is managed with good governance, it can also be a good model for all cities/regencies in East Kalimantan Province. Fourthly, if regional financial accounting is properly and correctly governed, it will reduce the level of regional/ state financial deviation and misuse. Fifthly, if the level of regional financial deviation and misuse can be minimised, the financial allocation for the regional public interests will be greater, so as not to distort the initial goal of the establishment of regional autonomy, to bring services closer to the people in the region. However, the negative implications of this research are that if a Regional Government Organisation does not pay attention to the Commitment (KOPD/X1), the Apparatus' Competence (KOPDA/X2), the Apparatus' Attitude (SAO-PD/X3), the Apparatus' Behaviour (PAOPD/X4), the Standard Operational Procedure (SOPOPD/X5), the Internal Control System (SPIOPD/X6), the Regional/State Budget Strengthening (APBDNOPD/ X7), and the Monitoring and Evaluation on Unqualified Opinions (UQO), the region/ state will poorly assessed by its stakeholders; namely the local community and the global community.

Authors' Biodata

- a. La Ode Hasiara is a doctor of Accounting from Universitas Brawijaya Malang, and a doctor of Education Management from Universitas Negeri Malang, Indonesia.
- b. Sudarlan is a doctor of Economics from Universitas Padjadjaran Bandung, Indonesia.
- c. Ahyar Muhammad Diah, is a Doctor of Philosophy, Economics and Social Studies from Victoria University, Melbourne, Australia.

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