

Effect of Environmental Uncertainty, Accountability, External Pressure, Internal Control, and Management Commitments to The Implementation of Transparency of Financial Reporting (Empirical Study of Regency and City Apparatus Organizations in Yogyakarta Special Region)

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Abstract- This study aims to determine the effect of environmental uncertainty, accountability, external pressures, internal controls, and management commitment to the application of financial reporting transparency in the district and municipal government organizations in the Special Region of Yogyakarta. A *purposive sampling method* was applied in this study while the sample criteria were the Regional Apparatus Organizations in the form of services, and the regional financial assets with a total of 103 Regional Apparatus Organizations. The type of data used in this study is primary data. Hypothesis testing in this study uses multiple regression using SPSS v.15 software application. The results showed that environmental uncertainty, accountability, external pressures, internal controls, and management commitment positively influenced the implementation of financial reporting transparency.

Keywords - environmental uncertainty, accountability, external pressure, internal control, and management commitment.

INTRODUCTION

According to the Law of the Republic of Indonesia Number 23 of 2014 concerning regional governments which explains that provincial governments have the authority to carry out government affairs based on the principle of broadest autonomy following the Unitary State of the Republic of Indonesia (NKRI) system. Meanwhile, the Law of the Republic of Indonesia Number 33 of 2004 states that regions are given the right to arrange financial funding for the implementation of regional autonomy.

Asroel (2016), said that the Law above had explained the concepts of regional autonomy, financial management, and accountability. The development of regional autonomy management in Indonesia at this time can illustrate the existence of a response from the community that is good enough for the local government to implement *good government governance*.

The implementation of *good governance* includes several elements, one of which is environmental, financial reporting. Regional financial statements must be processed through an accounting process which is then presented under Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards. The Regional Government Financial Report (LKPD) must be deposited with the House of Representatives (DPRD) no later than six months after the budget time is over.

In 2015, Indonesia received a score of 36 in the *Corruption Perception Index* (CPI) and was ranked 88 out of 168 countries measured. In 2016, Indonesia's score on the *Corruption Perceptions Index* (CPI) scored 37 and ranked 90 out of 176 countries measured. Then, in 2017, Indonesia's score in the *Corruption Perception Index* (CPI) stagnated at a score of 37 and was ranked 96 out of 180 countries measured. CPI scores range from 0-100. If a country obtains a CPI score over a small range, then it is perceived that the country has a high level of corruption.

Related to the implementation of transparency of local government financial reports, one of which is the regional government in the province of Yogyakarta Special Region. Local governments in the Special Region of Yogyakarta province have indeed implemented financial reporting transparency. For example, the

government of Bantul Regency, Kulonprogo Regency, Gunungkidul Regency, and Sleman Regency, have published financial reports on the *websites* of the Regional Finance and Assets Agency (BKAD) respectively, except the Yogyakarta City government which published their financial reports on the *website of the City Information and Documentation Management Officer* Yogyakarta.

The research conducted is a combination of research from Amelia (2015) and Masruroh (2015) using independent variables, namely environmental uncertainty, accountability, external pressure, internal control, and management commitment. The difference between this study and previous research is the population used as this study uses district and city government population in the Special Region of Yogyakarta.

LITERATURE REVIEW

Stewardship Theory

The theory of leadership is defined when a manager is not concerned with individual goals, but managers are more motivated towards shared interests (Davis et al. 1997). Davis et al. (1997) say that this theory explains that a steward will behave in accordance with a common goal and when the interests of a steward and the owner here have differences, the steward will be more inclined to cooperate because the steward here is more concerned with mutual interests rather than personal/individual interests.

Institutional Theory

Institutional theory is based on thinking about survival. This theory can be used to explain actions and also decision making in these public organizations. According to Setyowati (2017), an organization is required to be able to convince the public that the organization is an official entity, and deserves to be developed. The institutional theory also suggests that organizations that are more concerned with legitimacy will have the will to adapt to social expectations or the expectations of external parties. Therefore, when an organization adapts to external expectations and social expectations, it causes the organization to separate activities that are internal and focus on symbolic systems that are aimed at external parties.

Signaling Theory

Signaling theory explains the giving of signals by management whose purpose is to reduce information asymmetry (Lo 2012). Therefore, if management knows about the actual financial condition of the stakeholders, then management can give a signal by recording discretionary accruals.

Environmental Uncertainty

Environmental uncertainty can be described as factors from within and outside the organization that may affect the organization in carrying out its tasks. Setyowati (2017) said that environmental uncertainty includes changes in government regulations, changes in community dynamics, and changes in the organization. Research by Masruroh (2015), Hamdi (2017), and Yunaz (2017) shows that environmental uncertainty influences the application of financial reporting transparency. Thus the first hypothesis can be formulated as:

H1: Environmental uncertainty has a positive effect on the transparency of financial reporting.

Accountability

Accountability is a form of accountability carried out by a person or individual for what he has done. Amelia (2015) said that the government has a responsibility to report the activities that have been carried out to the public, mainly in terms of the financial report transparency. The results of research conducted by Adha (2014), Amelia (2015), Asroel (2016), and Hamdi (2017) show that accountability influences the implementation of financial reporting transparency. Thus the second hypothesis can be formulated, namely:

H2: Accountability has a positive effect on the application of financial reporting transparency.

External Pressure

External pressure is a pressure that comes from outside an organization. Pressure from external parties can influence an organization to perform its activities. Setyowati (2017) said that pressure from external parties is usually in the form of government regulations, Non-Governmental Organizations (NGOs), the Supreme Audit Board (BPK), and other formal and informal institutions. The regulations formed by the government are intended to regulate the operation of the organization (especially the Regional Apparatus Organization); thus, the activities should be well executed. Research conducted by Ridha and Basuki (2012), Amelia (2015), Purnamasari (2015), Masruroh (2015), Yunaz (2016), Hamdi (2017) and Noprizal (2017) show that external pressures affect the application of financial report transparency. Thus the third hypothesis can be formulated as:

H3: External pressure has a positive effect on the application of financial reporting transparency.

Internal control

Internal control is the process of controlling all employee activities which are operated by a leader regularly so that the performance of the organization can be optimal. Whereas in government, internal control is carried out on the performance of the central government and also on regional governments. The results of research conducted by Amelia (2015), Masruroh (2015), and Yuliani (2017) show that the internal control system influences the implementation of financial reporting transparency. Thus the fourth hypothesis can be formulated as:

H4: Internal Control positively influences the implementation of financial reporting transparency.

Management Commitment

Commitment is the ability of an individual to harmonize personal interests with the interests of the organization. Hamdi (2017) said that it is related to ways to succeed in the goals of the organization by placing more importance on the interests of the organization rather than personal interests. According to Maruroh (2015), commitment can be interpreted as a strong acceptance received by individuals who focus on the goals and also the values contained in the organization.

The research of Ridha and Basuki (2012), Masruroh (2015), Hamdi (2017), and Noprizal (2017) show that management commitment influences the implementation of financial reporting transparency. Thus the fifth hypothesis can be formulated, namely:

H5: Management's commitment has a positive effect on the application of financial reporting transparency

RESEARCH METHODS

Research Object

The object of research in this study is the Regional Government Organization (OPD) of the second level local government, namely the regency/city government in the province of the Special Region of Yogyakarta. The population in this study is the Regional Government Organization (OPD) level II in the province of the Special Region of Yogyakarta, totaling 142 OPD consisting of offices, agencies, and offices.

Data Type

This study uses primary data, and the data is obtained directly from the source without any intermediary media. That instrument used in this study in the form of a questionnaire, and the questionnaire The statement contains statements on the topics of human resource competency, accountability, external pressure, internal control and management commitment.

Sampling technique

The sampling method in this study was purposive sampling because the ease of researchers in reaching the sample and sample were selected based on specific considerations or criteria. The sample used in this study is the Regional Government Organization (OPD) in the form of a service and the Regional Asset Finance Agency (BKAD) because in the center of accountability, the service as the operating core of units involved in public services so that the agencies that use more budget in the interests of public services and the Regional Asset Finance Agency that manages the financial statements of all OPDs which are then published to the public (Pratolo, and Jatmiko 2017).

Respondent criteria used in sampling include: OPD apparatus which has a position as head of the service and Regional Asset Finance Agency, secretary of service and head of financial/accounting sub-division who has served at least 1 (one) year.

Data collection technique

This study uses data collection techniques in the form of a questionnaire given by researchers to respondents directly, and the questionnaire was taken back by researchers with the time promised by the respondent. The questionnaire was given by attaching a cover letter from the university and a request for filling out the questionnaire. The questionnaire used for this study used a Likert scale of 1-5.

RESULT AND DISCUSSION

Validity Test

The result of validity test as follows:

**Table
Validity test**

Variable	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	Information
Environmental Uncertainty	0.558	Valid
External Pressure	0.723	Valid
Internal control	0.683	Valid
Management Commitment	0.631	Valid
Financial Reporting Transparency	0.788	Valid

Based on the table above, KMO values of all variables above 0.5, all the questions in all variables are valid.

Reliability Test

The reliability test results are as follows:

**Table 2
Reliability Test**

Variable	Cronbach's Alpha
Environmental Uncertainty	0,600
Accountability	0,658
External Pressure	0,761
Internal control	0,766
Management Commitment	0,777
Financial Reporting Transparency	0,815

Based on the table above shows that the Cronbach's alpha value of all variables above 0.6, it can be concluded that the statements of the six variables in this study have high reliability.

Normality test

The following normality test results include:

Table 3
Normality Test Results

	Unstandardized Residual
Asymp. Sig. (2-tailed)	0.899

Source: output SPSS v.15

Based on the table above the Kolmogorov-Smirnov test with a significance value of $0.899 > \alpha 0.05$ so it can be concluded that the data in this study are said to be normally distributed.

Multicollinearity Test

The following multicollinearity test results include:

Table 4
Multicollinearity Test

Variable	Tolerance	VIF
Environmental Uncertainty	0.994	1.006
Accountability	0.624	1.601
External Pressure	0.470	2.129
Internal control	0.741	1.349
Management Commitment	0.741	1.349

The table above explains that the data in each of the independent variables were not multicollinearity. This result can be seen from the overall Variance Inflation Factor (VIF) value < 10 and tolerance value > 0.1 , it can be concluded that the data are not affected by multicollinearity.

Heteroscedasticity Test

The following heteroscedasticity test results include:

Table 5
Heteroscedasticity Test

Variable	Sig
Environmental Uncertainty	0.139
Accountability	0.296
External Pressure	0.891
Internal control	0.556
Management Commitment	0.285

The table above shows that in this study, the overall significance value of variables is higher than 0.05; the data contained in this study can be concluded not affected by heteroscedasticity.

Hypothesis testing results are as follows:

Multiple Regression Test

The following results of multiple regression tests

Table 6
Multiple Regression Test

Model	Unstandardized Coefficients		Sig
	B	Std. Error	
1 (Constant)	.367	.183	0.45
Environmental Uncertainty	0.12	0.06	0.25
Accountability	0.40	0.08	0.000
External Pressure	1.090	0.08	0.001
Internal control	0.40	0.06	0.000
	value		
<i>Sig-F</i>	0.000		
<i>Adjusted R²</i>	0.994		

Based on the table above, the coefficient of determination test value has a sig value of 0.000, so it can be concluded that the independent variables jointly influence the dependent variable. Based on the table above, the adjusted R2 value is 0.994, it can be concluded that 99.4% of the independent variables explain the dependent variable, and the remaining 0.6% is explained by other variables not examined in this study.

Hypothesis 1 Test (H1)

Based on the table above the environmental uncertainty variable has a significance value of 0.025 $< \alpha 0.05$ and a regression coefficient value of 0.012, it can be concluded that uncertainty has a positive effect on the application of financial reporting transparency. That can be assumed that the first hypothesis (H1) is accepted.

Hypothesis 2 (H2) Test

Based on the table above the accountability variable has a significance value of 0,000 $< \alpha 0.05$ and a regression coefficient value of 0.040, it can be concluded that accountability has a positive effect on the application of financial reporting transparency. Which shows that the second hypothesis (H2) is accepted.

Hypothesis 3 (H3) Test

Based on the table above the external pressure variable has a significance value of 0,000 $< \alpha 0.05$ and a regression coefficient value of 1.090, it can be concluded that external pressure has a positive effect on the application of financial reporting transparency. That can be assumed that the third hypothesis (H3) is accepted.

Hypothesis 4 Test (H4)

Based on the table above the internal control variable has a significance value of 0.001 $< \alpha 0.05$ and a regression coefficient value of 0.022, it can be concluded that internal control has a positive effect on the application of

financial reporting transparency. Which shows that the fourth hypothesis (H4) is accepted.

Hypothesis 5 Test (H5)

Based on the table above the management commitment variable has a significance value of $0,000 < \alpha 0,05$ and a regression coefficient value of 0.040. It can be concluded that management's commitment has a positive effect on the transparency of financial reporting. Which shows that the fifth hypothesis (H5) is accepted.

CONCLUSION

Based on testing and analysis that has been done, it can be concluded from this study are:

1. Environmental uncertainty has a positive effect on the implementation of transparency in local government financial reporting.
2. Accountability has a positive effect on the implementation of transparency in local government financial reporting.
3. External pressures have a positive effect on the transparency of local government financial reporting.
4. Internal control has a positive effect on the implementation of transparency in local government financial reporting.
5. Management's commitment has a positive effect on the implementation of transparency in local government financial reporting.

RECOMMENDATIONS

Given the limitations of this study, suggestions that can be given to improve further research are:

1. The survey method should be supplemented with interview techniques or using oral questions, so filling out the questionnaire becomes more objective.
2. Future studies may not only be level II governments but could add level I governments.
3. More attention in the selection of samples, maybe the sample can be added to the Local Government Organization in the form of an agency.

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