Effects of Accrual Discretion, Accrual Levels, Opinions and Political Factors on the Management of SILPA of Local Governments (Efforts to Detect the Management of SILPA Approach Zero)

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Abstract—The Government of the Republic of Indonesia has carried out various reforms. The element of financial governance that is currently very important and is the concern of many parties is the field of reporting. The government has compiled regulations and policies related to accounting. Policies taken by the government both for central and local governments are the basis of accounting.

Accrual levels that occur in local governments turned out to be different. Accrual discretion influences the achievement of the remaining balance or lack of budget calculations. We feel the need to continue the research by combining the variables of accrual level, accrual discretion and new variables, namely opinion on the financial statements of audit results and political factors. With these four variables, we will examine their effects on the management of SILPA by local governments.

The results show that accrual discretion and political factors do not affect the management of the SILPA while opinion has a significant effect on the management of the SILPA but the opposite direction. This means that if the opinion is higher than the management of SILPA has less power or there is an element of management of the SILPA to zero.

Keywords: *accrual discretion, accrual level, opinion, political factors, earning management*

I. INTRODUCTION

Various studies conducted in this period. In this period a lot of research on accrual discretion is used as detection of earning management. Furthermore, the study explores whether earnings management is an act that is categorized as fraud or not. Formulas found in the early period were developed with modified formulas.

Researchers in the suggestions and recommendations section provides many suggestions that future research is directed at further efforts towards the detection of earnings management using various proxies (David Radoslow and Wroblewsk). One proxy that has been used is accrual discretion. This, of course, is practically correlated with a variety of other suitable variables.

An opinion is the opinion of the auditor of the financial statements that he checks. The inspection report contains, among other things, an examination of the compliance of regional governments with compliance with laws and regulations and the internal control system of local governments. Local government management seeks to use discretion including discretion in accounting, especially accrual discretion to obtain an opinion on the examination of the financial statements that they compile.

Election of leaders and representatives of the people must go through general elections. Political parties and independent parties must carry out various campaigns to convey their vision and mission if elected. After being elected the leaders and representatives of the people are required to realize their promises during the campaign. Leaders carry out leadership by managing and running the government. People's representatives become people's representation in various stages of government administration. The involvement of the representatives of the people starts from the planning, budgeting, implementation and accountability stages. Each party tried to fulfill its promises to the community. Thus they control each other and intersect in each stage of government.

The findings of the BPK in the summary report on the results of the semester examination indicate that there are still financial and asset management weaknesses. This can be seen from the results of the IHPS I inspection for the 2017 fiscal year. The IHSP I-2017 is a report on the summary of the inspection report. A total of 687 Audit Reports (LHP) completed by BPK throughout the first semester of 2017 consisting of 645 financial LHPs, 9 performance LHPs and 33 LHPs with specific objectives (DTT). The parties examined consist of 113 central governments, 537 local governments, as well as 37 BUMNs and other bodies.

The results obtained are 9,729 findings that contain 14,997 problems. The details of these findings include the problems of SPI weaknesses, non-compliance with statutory regulations, inefficiencies, inefficiencies, and ineffectiveness.

In the situation as illustrated above, the government has sought various solutions by using various approaches, one of which is the scientific management method in financial management. In this context, the government has used accounting as a method for recording all financial transactions. This direction is correct and shows that the accrual basis has advantages compared to the cash basis. This was stated by Authokarla by stating that accrual basis is better than cash basis in environmental control and other aspects of financial management [1].

The method of recording accounting and accrual basis is seen as a more transparent and accountable method. Accounting is a method used to collect, record, summarize, and systematically report transactions. The accrual basis is a method for recognizing recorded transactions. Transactions are recorded based on recognition of transactions on the recognition of the occurrence of transaction events not on cash flows. Therefore economic events or transactions that occur are recognized in the period in which they occur [2].

Transaction events are recognized and recorded when economic events have occurred (earn) even though there has been no cash inflows or cash outflows. With this concept, every transaction even though there is no cash flow must be recorded and recognized. In the budget realization report, there is an interesting phenomenon that needs to be studied in more depth. An interesting phenomenon in recent regional financial management is the frequent occurrence of the remaining budget (SILPA) in the budget realization report (LRA). Whereas in the predetermined budget (APBD) the Regional Government has set a prediction of a surplus or deficit, ie regional income cannot cover all regional expenditure or revenue can cover all expenditures so that the surplus is [3]. Deficits or surpluses in the APBD are resolved by a financing mechanism and the results in the APBD book are always in balance, but thus the budget realization report shows that there is always SILPA.

The relatively high level of Local Government Deposits in the banking sector and SILPA indicates that the regional government has not yet optimally utilized the APBD funds in the provision of public services and economic development in the regions. These symptoms need to be analyzed considering that the main funding source of regional autonomy is contributed by transfers from the central government. In this regard, this evaluation is aimed at identifying the causes of SILPA and regional government deposits in the banking sector which are quite high and formulating policy recommendations to improve the quality of regional financial management, particularly those related to transfer to regional policies. From the background description above, we are interested in compiling research with the formulation that we submit in the following section.

From the description of the above problems that we have conveyed in the first chapter above, we compile the problem formulation whether the accrual discretion variable, accrual level, opinion, and political factors together influence the management of the Regional Government SILPA? Each has a different measurement tool which we will explain in the methodology section.

The formulation of the problem above gives direction to our research to formulate specific research objectives.

The purpose of the study that we compiled for the implementation of this research is to find out whether accrual discretion, accrual level, opinion, and political factors influence the management of SILPA. From this formula, it is expected to know whether all variables can affect the SILPA variable. However, it can also be used to determine whether the accrual discretion, the level of accruals and opinions as well as individual political factors influences or not on the management of SILPA. To explore the formulation of the objectives of this study, in the following sections we submit a literature review of the variables that we compiled in the study.

II. LITERATURE REVIEW

A. Remaining budget calculation (SILPA)

The rest of the budget is local government funds that have not been used for one fiscal year or remain at the end of the fiscal year. In the concept of a cash-based budget, the remaining budget is equal to the amount of money or cash the LG has not yet used. There are two forms of the remaining budget, namely SILPA and SILPA.

SILPA is the rest of last year's budget in the current/related fiscal year APBD. SILPA is regional revenue sourced from the remaining cash of the previous fiscal year. for example, the SILPA in the 2012 APBD is SILPA for the 2011 budget year. While SILPA in the 2012 APBD is the "plan" of the remaining budget at the end of 2012, which will be definitive when a local regulation on accountability for implementing the APBD has been established.

In some areas, a policy was made (for example in Central Java Province) that the SILPA in the APBD in the regency and city government must be 0 (zero) or zero (without the rupiah value). That is, the difference is not planned to occur between the amount of revenue and the amount of regional expenditure. This is interpreted as a balanced budget (balanced budget). In principle, this policy is to encourage district/city governments to be more responsible for the use of public money, so that it is in line with the concept of value for money, which includes economy, efficiency, and effectiveness.

B. Accrual Discretion

The government has implemented various accounting bases ranging from cash, modification, and accruals. Government management is given accounting discretion in the form of accrual application to facilitate management in preparing financial statements [4]. In addition, several reasons such as economic and political events encourage the government to switch to accrual, among others, the Government makes decisions and acts with consequences beyond the current period, the government receives credit and continues credit, the Government has non-cash resources, there is no relationship between taxes and government services in the short term at the individual level, politicians have an incentive to delay or not to a fee [5]. What accounting reaction will apply accruals? The answer includes not negating existing realities, understanding resources as assets, understanding bonds as liabilities, trying to measure the performance of resources owned or used, putting more pressure on disclosure. To facilitate the management of various resources managed by local government management, management implements various policies including policies regarding the processes and methods of recording.

C. Accrual level

The accrual level is the level of accrual application by local government management for the implementation of accrual discretion. By applying accrual discretion, the accrual level will be different for various local governments. Local governments develop systems and procedures for managing regional finances. Also, local governments prepare accounting policies for the implementation of accrual-based accounting systems. Each government has prepared its own with the Minister of Domestic Affairs regulation number 64 of 2013 concerning the application of accrual-based accounting standards. With the preparation of accounting policies that are relatively different, there will be the possibility of diversity in the level of accruals implemented. Accrual levels in the existing literature are divided into five levels, namely mild accruals, moderate accruals, strong accruals, super accruals, and radical accruals [5].

The higher the accruals, the more doubtful the recognition of assets and liabilities will be estimated and judgmental, less reliable, and have a possibility that is less relevant to monetary measures and less meaningful in terms of disclosure [5]. The level of accruals varies between one local government and other regional governments due to the accrual discretion held by the local government management.

D. Opinion

The regional government has the obligation to prepare financial reports. The financial statements of the government and local government will be audited or audited by the auditors, in this case, the BPK. The auditor will prepare an audit report in the form of an audit report [6]. Government and regional government financial reports have been prepared to provide relevant information on the financial position and performance of the government and regional governments during the reporting period. The financial statements of the Regional Government are mainly used to compare the realization of revenue and expenditure with a predetermined budget, assess the financial condition, assess the effectiveness and efficiency of the Regional Government, and help determine compliance with the laws and regulations. Regional Governments must report efforts that have been conducted as well as the results achieved in carrying out activities systematically and structured in a reporting period in the interests of accountability, management, transparency, intergenerational balance

Accountability is intended as a government effort to account for the management of resources as well as the implementation of policies entrusted to the Regional Government in achieving the objectives set periodically. Management is intended as an effort to help users of financial statements to evaluate the implementation of Regional Government activities in the reporting period to facilitate the planning, management and control functions of all Regional Government assets and equity funds for the public benefit. Transparency, intended as an effort to provide financial information that is open and honest to the community based on the consideration that the public has the right to know openly and comprehensively the accountability of the Regional Government in managing the resources entrusted to him and his adherence to the laws and regulations. Intergenerational equity (Intergenerational equity) is intended as an effort to help report users to find out if the Regional Government revenue in the reporting period is sufficient to finance all allocated expenditures and whether future generations are assumed to bear the burden of these expenses.

E. Political Factors

Regional governments have experienced many changes in regional heads. Regional heads are elected through general elections. Elections use the principle of free direct public and secret. The regional head carries out a campaign. The campaign is carried out to convey the vision, mission, and programs that will be carried out by prospective regional heads.

The elected regional head will surely struggle to realize what has been promised when conducting the campaign. A regional head in making a campaign promise is supported by the supporting party. In the parliamentary party members who are members of the faction will help the regional head to realize the promise of the campaign entered in the budget.

Politicians in the parliament and regional heads and regional government management elected by regional heads will try to realize political promises through government mechanisms, namely budget planning, budget execution, and budget accountability. The politicians, regional heads and regional government management will carry out various programs and activities that have been prepared and realized as much as possible. The realization of the budget will be maximal so that SILPA is close to zero.

Prior Research

Preliminary research related to remaining close to zero comes from a study entitled Earnings Management Around Zero: A motivation to local politician signaling competence written by Augusta Ferreira, João Carvalho & Fátima Pinho. This research concludes that local politicians are motivated to manage income through the desire to show a high level of competence with the aim of re-election. In general, the results obtained are consistent with agency theory [7].

The following research entitled Local Governments' Earnings Management: Greek and Italian Evidence written by Sandra Cohen, Marco Bisogno, and Ioanna Malkogianni aims to examine earnings management practices in local governments, focusing on two Mediterranean countries, namely Greece and Italy which have an administrative system that comparable. According to public choice theory, conflicting interests between politicians who pursue re-election and voters who monitor politicians' actions to assess their alignment with social welfare create fertile ground for earnings management practices. Findings from the analysis evidence that LGs are involved in revenue management (Earning management), the main factor is the election cycle, especially in the case of the Greek City Government [8].

In 1985 carried out by Healy who examined total accruals. This initial research succeeded in formulating the total accrual calculation formula. In 1986 by De Angelo This year De Angelo managed to continue his previous year's research from Healy. Angelo succeeded in developing the initial formula produced by Healy. Jones in 1991 continued the previous two studies and found the meaning of accrual secretion and managed to formulate accrual discretion well. Jones's research became a milestone in the field of earnings management. Dechow, Sloan, and Sweeney in 1995 successfully modified Jones's research and obtained new perspectives and the development of Jones's formula by modifying it. Teoh1998,   Another perspective on the accrual

aspect of accruals was carried out by the Teoh researcher. Ducharme, 2000 examined pure earnings management with three variables, namely the choice of accounting methods, revised estimates and acceleration of deferred income and expenses. Yoon 2006 Jones model, modified for Korea's developing countries. Md Aminul Islam Ruhani Ali, 2011 Modification of Jone: such as income, depreciation expense, retirement benefit expense, profit selling assets/losses with the modified model is very effective in detecting earnings management in the context of Bangladesh. Research in Indonesia (2016) that has been carried out from Abdul Rohman, Ika Sasti Ferina and Ermadiani are examining the accrual discretion on local government revenue [9]. Our research plan will focus on the accrual secretion variable, the accrual level, opinion and political factors on the management of SILPA. The following road map has been and will be implemented by us.

III. RESEARCH METHODS

A. Data collection techniques

Data collection in this research was carried out in several ways. The method of collection is, among others, by submitting data requests to the regional government, and the Republic of Indonesia Supreme Audit Agency and or the National Audit Board of Representatives in each Province. Besides collecting data also by accessing the official web of each party involved. The data that we request from the parties is sent by the parties in physical and soft copies while the data that we access through the official web can be downloaded from the official web of each party. From the data available, we do a recapitulation and compilation and calculation according to the needs of each research variable.

The type of data we use in this study is a secondary type of data. The data we collect comes from financial report data published by the Regional Government. Data on government financial reports in the form of Budget Realization Reports, Operational Reports, Cash Flow Reports, and Balance Sheet. Besides, we also use the audit report issued by the Indonesian National Audit Board. The examination report is in the form of an overview of semester examination results (IHPS) [10]. Summary of examination results consists of the semester I and 2 in each period of the fiscal year.

Also, we will collect and recap general election data for regional governments that hold regional head elections. We obtained this data from the General Election Commission of each province, district, and city. Data in the form of financial reports and reports on the results of general elections from each region. We obtain the data through the official web and or directly request data from the KPU in each region.

B. Population and Sample

The Regional Governments that are the objects of our research are the Provincial Government, Regency Government, and City Government. The Regional Government both the provincial government, district government, and city government which is the objects of our research are the regional governments in the South Sumatra region. 18 regional governments in the South Sumatra region have been examined. The regional government consists in detail of 1 (one) Provincial Government, 4 (four) City Governments and 13 (thirteen) Regency Governments. We use all local governments as research objects.

This research data in the form of financial statements in the form of Local Government. The data tested include the 2014 and 2015, 2016 and 2017. Financial statements. The financial statements tested included the Budget Realization Report (LRA), cash flow statement (LAK) and operational report (LO) as well as the cash flow statement from the Provincial Government, Regencies and Cities in the South Sumatra Region. We use all local governments in the South Sumatra province as research objects. The following details are the Local Governments that are our research areas: 1. Musibanyuasin Regency, 2. Palembang City, 3. Ogan Komering Ilir Regency, 4. Ogan Ilir Regency, 5. Banyuasin Regency, 6. Musi Rawas Regency, 7. North Musi Rawas Regency, 8. Lubuklinggau City, 9. Lahat Regency, 10. District of Four Lawang, 11. City of Pagaralam, 12. South Ogan Komering Ulu Regency (OKU), 13. East Ogan Komering Ulu Regency, 14. Pali Regency, 15. Ogan Komering Ulu Regency, 16. Muara Enim Regency, 17. City of Prabumulih, 18. South Sumatra Province

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C. Research Models

The research that we do uses a research framework in the form of testing the effect of the independent variable (independent) or X on the Y variable (dependent) or the dependent variable. The independent or independent variables that we use are more than one so we use multiple regression testing. In the process of multiple regression testing with the data, we obtained we used a statistical processing tool using SPSS version 20.

The independent variables in question are accrual discretion, accrual level, opinion, and political factors. While the dependent variable is the management of local government SILPA. Each variable has a proxy or indicator as a measuring tool that will be examined in the research we will carry out. To make it easier to understand our research, we try to design research designs or models.

D. Hypothesis

Accrual levels have various levels. The higher the level of accruals in the financial statements will show the financial statements have biased information. This implies that financial statements that have high accrual discretionary content will cause the information in the financial statements to interfere with too much local government management. The referred mix is the effort of local government management to influence the number of accounting figures in the financial statements (over or under statement). Thus the balance of financial statement figures no longer reflects the original value of economic transactions carried out by local governments. With the explanation above, we formulate Hypothesis 1 as follows: H1: Accrual discretion has a positive effect on SILPA management.

A high or large accrual content in a financial statement will mean that the information from the financial statement is biased. If the detection of accrual content is able to be carried out well, then the criteria for opinion on the independent auditors of financial statements become unfulfilled. By not fulfilling these conditions, giving an opinion cannot be optimal. However, if the accrual content is still moderate, this will have a positive effect on the presentation and disclosure of financial statements. Thus the local government can still hope to obtain an optimal opinion from the examining institution. Optimal acquisition of opinion means giving a statement in favor of the attitude or conditions that provide the view that the financial statements in this case SILPA has not changed from what it should. Or in other words this situation is said to be the absence of SILPA management in the financial statements. With the explanation above, we formulate Hypothesis 2 as follows. H2: Accrual Level has a positive effect on SILPA management.

Local government financial reports are examined by an independent body or institution. The BPK is an external and independent audit institution for regional government financial reports. BPK issued an independent audit report. The resulting opinion can be a guarantee for the content of SILPA in the financial statements of local governments. The SILPA value will be normative in the sense of reflecting the normal balance of accounting numbers. Normal in the sense that there is no management of accounting numbers in accordance with the motives of management or in other words a positive impact on SILPA.

When there are indications of SILPA management and this can be proven by an independent report check, it will affect opinion acquisition. Obtaining opinions is one of which is determined by adherence to accounting principles or standards. Compliance with accounting standards is an implementation of the rule base mandatory. When independent auditors provide opinions that are not optimal, this will have a negative impact on the management of SILPA. This must be avoided. SILPA must be presented and disclosed as is in accordance with the realization of local government operations (positive impact). With the explanation above, we formulate Hypothesis 3 as follows: H3: Accrual Opinion has a positive effect on the management of SILPA.

Accrual discretion that has a content other than the rule (rule base) will reflect the interests of management in a particular direction. This direction will certainly benefit local government management. Factors other than regulation can be various management interests. These interests include welfare interests, political interests (eg political promises), interests of management competencies and others as. The political interest of the regional head is to realize political promises during the campaign. We suspect that this effort will use various resources owned by the regional government including the budget. This can all be seen as an effort that will further benefit the interests or management of the local government. With the explanation above, we formulate Hypothesis 4 as follows: H4: Political Factors have a positive effect on SILPA management. From the description above we suspect that there is a relationship between the individual variables on each of the independent

and dependent variables. We also suspect that accrual discretion, accrual level, opinion and political factors together influence the management of SILPA. For this

reason, we compiled Hypothesis 5 as follows: H5: Accrual discretion, accrual level, opinion and political factors have a positive effect on SILPA management.

E. Operational Variables

Following some of the operational variables that we use in this study total accruals (ACCR), total accruals are the value of the difference between the net cash flow from local government operational activities in a given year period with a surplus or deficit. Net Cash Flow Operation (COFO) is the net cash value of cash flows from operating activities of certain local governments and in certain years [11]. Surplus / Deficit (Dy) is the difference between revenue and burden on local government (Perrin & Whiteoak, 1993). The determination models we use are some of the models that have been used by researchers before. The results of research conducted by David Radoslaw Wroblewski in 2016 showed that the most common model used to determine the existence of earnings management from accrual discretion, among others [13].

Therefore, in order not to be too broad and more focused, the discussion in this study, we limit the discussion of this study by using a three-model approach to determine revenue management in the government of Daer [12] from. The model we use uses the model that is ranked in the top three from the table above as the most widely used model in research on accrual discretion and earnings management. Also, we use the Hribar model to deepen off the Angelo model.

1) Accrual Discretion

Accrual reduction in this study will be identified using, among others, the accrual policy of the regional government, the financial statements of the local government [13]. Both will use dummy variables. Number 1 (one) to indicate that the regional government has applied accrual discretion with details in the form of policies in the form of regional financial management regulations, implementation with the preparation of regional government financial reports.

2) Accrual Levels

The accrual level is measured using the calculation of the accrual transaction content contained in a financial statement. The Regional Government Financial Report that will be measured by the accrual content is the regional government balance sheet. Verification results are grouped into accrual levels 1 to 5 according to the division of accrual levels [5]. Number 1 (one) shows the value of a low level up to number 5 (five) highest.

3) Opinion

BPK's opinion consists of several levels, namely fair without exception, fair with exceptions, unreasonable and do not give opinions [6]. Opinions on local government financial reports are measured using a nominal scale from the opinion of each local government on the examination of local government financial statements. Opinion has a level of 5. 1 for the lowest to 5 highest.

4) Political Factors

Political factors are measured using a nominal scale. YEAR ELECTION: Number of years remaining until the next election ends. Following Ashworth, Geys, and Heyndels [14] , and Bastida and Benito [15] this variable takes the value 0 in the election year, 1 in the first year before the

election, 2 in the second year before the election, and 3 in the year next election or the third year before the election.

5) SILPA Management

SILPA management is measured using a multiple model approach from the calculation of accrual discretion. The management of SILPA is shown by the value resulting from the calculation of accrual discretion using several accruals accretion models. The models we use include Healy, Angelo, Leone, and Dechowe. In general, these models when producing positive accrual discretionary values means that there is SILPA management.

Following some of the operational variables that we use in this study total accruals (ACCR), total accruals are the value of the difference between the net cash flow from local government operational activities in a given year period with a surplus or deficit (Jones, 1991). Net Cash Flow Operation (COFO) is the net cash value of cash flows from operating activities of certain local governments and in certain years [11]. Surplus / Deficit (Dy) is the difference between revenue and burden on local government [16]. The accrual level is the level of accrual application in a regional government financial report. In Indonesia, no one has examined the relationship between the levels of accruals, accrual discretion, opinions and political factors related to SILPA. so I am interested in researching it. Our research measures the management of accounting numbers (Earning Management) with several variables found in some of the equations that have been discovered by previous researchers.

The results of research conducted by David Radoslaw Wroblewski in 2016 showed that the most common model used to determine the existence of earnings management from accrual discretion, among others [12].

6) Data Analysis

Analysis of the data we use uses multiple regression (SPSS). Multiple regression because we use several independent variables and one dependent variable. Also, we use three models for this research. By comparing the values of the F table with the calculated F it will be known whether the model used can predict the effect of the dependent variable on the independent variable. Also, the test that we will do is to test whether the model used is feasible or not. Our test uses a summary model table generated by SPSS using the adjusted R squared value. The value of adjusted R squared will be able to show the ability of the independent variable to explain its relationship to the dependent variable.

IV. DISCUSSION OF RESEARCH RESULTS

To read from the SPSS results on the regression equation is to look at the spss output in the "Coefficients" table.

TABLE I.   COEFFICIENTS

Model		Unstandardized Coefficients B	t	Sig.
1. Healy	(Constant)	-5.961	-0.304	0.77
	DA	-1.284	-0.581	0.57
	Opini	2.767	0.675	0.51
	Politik	-0.75	-0.799	0.44
2.De Angelo	(Constant)	1.33	2.745	0.02
	DA	0.075	1.366	0.19
	Opini	-0.19	-1.873	0.08
	Politik	-0.006	-0.243	0.81
3. Hribar	(Constant)	4.83E+12	11.49	0,00
	DA	-6.60E+10	-1.386	0.19
	Opini	-8.60E+11	-9.794	0,00
	Politik	-1.70E+10	-0.867	0.4
4. Jones	(Constant)	4.83E+12	11.49	0,00
	DA	-6.60E+10	-1.386	0.19
	Opini	-8.60E+11	-9.794	0,00
	Politik	-1.70E+10	-0.867	0.4
5. Modifikasi	(Constant)	-16.833	-0.423	0.68
	DA	-4.391	-0.98	0.34
	Opini	5.159	0.62	0.55
	Politik	0.265	0.139	0.89

Based on table 7, the summary model that has the strongest relation is model 3 (Hribar) and jones 4 (Jones). With the data in the table above, the following regression formula is based on the Hribar and Jones models: Y = 4.83 - 6.6 X1 - 8.6 X2 - 1.7 X3 + e

The interpretation of the regression above is as follows:

A. Constants (a)

This means that if all independent variables have a value of zero (0) then the value of the dependent variable (SILPA) is 4.83.

2. Accrual Level (X1) to SILPA (Y)

The accrual level in multiple regression testing using various models both Healy, De Angelo, Hribar, Jones, and Modification models all produce excluded variables. This is because, in standard regression (all independent variables are entered at one time), the predictor variables are excluded if they can be predicted perfectly from one or more other independent variables. The second situation is possible because using "statistical" regression forms such as forward or incremental entries, the predictor variable is only added to the model if it adds a significant amount. In other words, based on regression using SPSS produces excluded variable accrual level. So that the next discussion of the accrual level is issued.

3. Accrual Discretion (X2) on SILPAs (Y)

The Accrual Discretion coefficient for X2 is 6.6 and it has a negative sign, this shows that accrual compression has an opposite relationship to SILPA. This implies that each increase in one unit Accrual Discretion, the SILPA (Y) variable will decrease by 6.6 Accrual Discretion units with the assumption that the other independent variables of the regression model are fixed.

4. Opinion (X3) on SILPA (Y)

The standardized Opinion coefficient value for the X3 variable is 8.6 and is negative, this indicates that Opinion has an inverse relationship with Systematic Risk. This implies that every increase in the opinion of one unit then the SILPA variable (Y) will decrease by 8.6 assuming that the other independent variables of the regression model are fixed.

5. Political Factors (X4) on SILPAs (Y)

The value of the Political Factor coefficient for variable X4 is 1.7 and is negative, this indicates that Political Factors have an inverse relationship with Systematic Risk. This implies that every increase in Political Factors is one unit, the SILPA (Y) variable will decrease by 1.7 units assuming that the other independent variables of the regression model are fixed.

2. Testing the Effect of Variables with t-Test

Based on the coefficients table above, it can be understood as follows:

1. Healy Accrual Discretion (X2) against SILPA

Seen in the Coefficients column 4 model jones there is a sig value of 0.19. The sig value is greater than the probability value of 0.05, or the value of 0.19> 0.05, then H1 is rejected and Ho is accepted. The Accrual Discretion (X1) variable has a t count of 1.386 with a t table = 1.7341. So count < t table can be concluded that the accrual Discretion variable X2 does not have a contribution to Y. The negative t value indicates that X1 has an inverse relationship with Y. So it can be concluded Accrual Discretion has no influence and is not significant to the SILPA.

2. Opinion (X2) against SILPA

Seen sig value for Opinion is 0.00. The sig value is smaller than the probability value of 0.05, or the value of 0.00 <0.05, then H1 is accepted and Ho is rejected. Variable X2 has t count which is 9,794 with t table = 1.7341. So tcount> t table can be concluded that the Opinion X2 variable has a contribution to Y. The negative t value indicates that Opinion X2 has an opposite relationship to Y. So it can be concluded that Opinion has a significant effect on the risk of a SILPA but opposes direction.

3. Political Factors (X3) against SILPA

Seen sig value in Political Factors is 0.40. The sig value is greater than the probability value of 0.05, or the value of 0.40> 0.05, then H1 is rejected and Ho is accepted. Variable X3 has t count which is 0.867 with t table = 1.7341. So t count <ttable can be concluded that the variable X3 does not have a contribution to Y. The negative t value indicates that political factors have an inverse relationship with SILPA. So it can be concluded that political factors do not significantly influence the risk of SILPA.

3. Simultaneous Variable Testing With F Test

The F test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The degree of trust used is 0.05. If the calculated F value is greater than the F value according to the table then the alternative hypothesis, which states that all independent variables simultaneously have a significant

effect on the dependent variable. For analysis of the SPSS output can be seen from the table "Anova", as follows:

TABLE 2. ANOVA

Model[b]	Regression	
	F	Sig.
1. Healy	0.401	.754[b]
2. angelo	1.724	.208c
3. Hribar	37.527	.000e
4. Jones	37.527	.000f
5. Modifikasi	0.422	.740d

From the table, the F count value of 2.340 is obtained with a probability value (sig) = 0,000. Value of F count 37.527> Ftable1.7341. and sig. smaller than a probability value of 0.05 or value of 0,000 <0.05; then H1 is accepted, meaning jointly (simultaneously) accrual secretion, opinion and political factors have a significant effect on SILPA and H0 are rejected or accretionary accrual, opinion, and political factors together have a significant effect on SILPA.

4. Testing the Model with the Coefficient of Determination (R^2)

The coefficient of determination is used to find out how big is the relationship of several variables in a clearer sense. The coefficient of determination will explain how much change or variation in a variable can be explained by changes or variations in other variables [17]. In everyday language is the ability of independent variables to contribute to fixed variables in percentage units. This coefficient value is between 0 and 1, if the result is closer to 0 it means that the ability of independent variables in explaining the variation of variables is very limited. But if the result is close to number 1 it means that the independent variables provide almost all the information needed to predict the variation of the dependent variable. > 0 - 0.25, it means the correlation is very weak, if the value of efficiency> 0.25 - 0.5, then it means that the correlation is sufficient, if the coefficient is> 0.5 - 0.75, then the correlation is strong, if the coefficient is> 0.75 - 0, 99 then the correlation is very strong while if the coefficient is 1 then the correlation is perfect [17] . For analysis using SPSS output can be seen in the "Model Summary" table.

TABLE 3. MODEL SUMMARY

Model	R	R Square	Adjusted R Square	Sig. F Change
1	.281[a]	0.079	-0.118	0.754
2	.519[a]	0.27	0.113	0.208
3	.943[a]	0.889	0.866	0
4	.943[a]	0.889	0.866	0
5	.288[a]	0.083	-0.114	0.74

Based on the model summary table above, it appears that the model that has a very strong relationship is model 3 (Hribar)

and 4 (jones). This is evident from the value of R Square and Adjusted R Square of 86.6%. The value of 86.6% shows that the relationship of independent variables (accrual discretion, opinion, and political factors) can be explained with a power of 86.6 and the remaining 13.4 is explained by other factors that we did not examine. The independent variable consisting of accrual discretion, opinion, and political factors has a very strong relationship with the management of the silpa using the Hribar and Jones model. Because the value of R Square or coefficient value> 0.75 - 0.99 means that the correlation is very strong, it can be concluded the ability of independent variables in explaining the variation of variables is very strong. This is in line with Jonatan Sarwono's income in the 2006 quantitative and qualitative research methods book [18]. Model 1 (Healy), model 2 (De Angelo) and model 5 (Modification) have a very weak relationship. The adjusted R Square values for each model are as follows, model 1 is 11.8%, model 2 is 11.3% and model 5 is -11.4%. The value of the relations between the variables of models 1, 2 and 5 is very weak. The independent variable consisting of accrual discretion, opinion, and political factors has a very weak relationship to the management of the silpa using the Healy, De Angelo, and Modification models. Because the value of R Square or the coefficient value> 0 - 0.25, it means that the correlation is very weak, it can be concluded the ability of independent variables in explaining the variation of variables is very weak. This is consistent with Jonatan Sarwono's opinion in the 2006 quantitative and qualitative research methods [18].

V. CONCLUSIONS OF RESEARCH

With the data, we obtained and using SPSS version 20 processing aids we were able to draw some conclusions. Before we convey the conclusions we mean, I need to say that in data processing produces excluded variables one independent variable is the accrual level. This is because the accrual level has dimensions that are directly related to accrual discretion.

Based on the discussion of the results of research in the previous section we can conclude in several important matters. The first model we used consisted of five models namely Healy, De Angelo, Hribar, Jones, and Modification models. Models that have strong or significant relationship values are the Hribar and Jones models. By using a signature model or a strong relationship, we do the processing with the data we obtain. The independent or independent variables that we use are accrual discretion, opinion, and political factors. The independent variable that has a strong relationship is the opinion variable on the dependent variable, namely the management of the silpa that leads to zero (SILPA). The direction of the relationship between opinion variables and SILPAs is negative. This means that if the opinion is higher then the SILPA has less power or the management of the SILPA to zero is getting smaller. In other words, the better opinion will show that the intervention of regional government management toward the management of SILPA is getting smaller.

VI. ACKNOWLEDGMENT

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