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THE DETERMINANTS OF LOCAL GOVERNMENT'S FINANCIAL REPORT TRANSPARENCY (STUDY ON LOCAL GOVERNMENT OF BANJARNEGARA REGENCY)

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ABSTRACT

Changes in the decentralized government system and the granting of regional autonomy rights must be accompanied by the principles of good governance. Transparency as one the standards of great administration is additionally an obligation where corruption cases are still found in government's financial report that have gotten the unqualified opinion predicate. This study analyzes the determinants of regional government's financial report transparency, namely external pressures, uncertainty of the environment, organizational commitment and employee competence. The populations in this study were staffs of regional organization in Banjarnegara Regency. The number of samples in this study reached 48 respondents. Using the multiple regression analysis with Smart PLS version 3, the result of the analysis shows that external pressures and employee competence contribute a positive and critical impact on the transparency of financial report detailing in Banjarnegara Regency whereas organizational commitment and uncertainty of the environment don't have a noteworthy impact on the transparency of regional government's financial report.

KEYWORDS: External Pressures, Environmental Uncertainties, Organizational Commitment, Employee Competence, Transparency, Financial Report.

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INTRODUCTION

The legalization of Law of The Republic of Indonesia Number 32 About Regional Government (2004) concerning regional administration clarifies that the arrangement and implementation of provincial, cities and regency's governance in Indonesia has been revised. The decentralized framework gives independence to each regional government to control and oversee their own governmental affairs. In addition, the objectives of regional autonomy include providing satisfaction to the community ensuring the prosperity of the people in the governed areas (Moonti, 2019). In terms of developing regional autonomy, the community expects the government to have a

good quality, professional, accountable and transparent public sector organization to the handle various public matters, especially those related to regional financial management (Adiputra et al., 2018).

Transparency as well as accountability can reflect the fundamental characteristics of government as an institution. Transparency encompasses the empowerment for information access and encouragement for the community's involvement (Ahmad et al., 2020). The government provides detailed monetary reports and keeps up an open public access to the data. One of the issues that influence the community is the lacks of accessibility to data possessed by the government. This is due to the inadequacy of correlation between responsibility and moral issues, corruption, bureaucracy, risk or bureaucratic inactivity, meanwhile transparency is one of the key aspects of great administration for public access, including management for the publication of government's data.

Transparency International (TI) released data on the Corruption Perception Index (CPI) in 2020 that Indonesia was in position 102 out of 180 countries with a CPI score of 37. The CPI score is within the extend 0-100, implies that the nation is assumed to be exceptionally corrupted, whereas a score of 100 implies the nation is seen to be exceptionally clean. The higher the rating, the cleaner it is from corruption. When compared with neighboring countries such as Singapore, Brunei and Malaysia, the corruption perception index score in Indonesia is far behind, meaning that the level of corruption in Indonesia is higher and transparency in Indonesia has not fully met the expected result.

Table 1. Corruption Perception Index Rank

World Rank	Country	Corruption Perception Index Score
1	New Zealand	88
2	Singapore	85
35	Brunei	60
57	Malaysia	51
102	Indonesia	37
179	Somalia	12

External pressure is a form of pressure from outside the organization that impacts a policy (Jatmiko & Setiawan, 2020). External pressure incorporates a positive impact on budget related report's Transparency, particularly for the micro scale component (Bolívar et al., 2013) which states that

external pressure is a financial standard that has an important effect on accounting reformation in public sector in order to increase financial accountability and transparency.

Environmental uncertainty is the act of someone who does not understand the environmental components that may change (Milliken, 1987). Previous study mentioned that environment uncertainty, accountability, external pressure, internal control, and organization commitment have a positive impact on the execution of monetary reports transparency (Fathmaningrum & Mukti, 2019).

Managerial Commitment in this case is the management's internal awareness regarding the budgetary report's transparency. In case of commitment without internal awareness of the management, transparency is difficult to realize. In a study by Jatmiko & Setiawan (2020) appears that external pressure, managerial commitment, and the openness of budgetary reports have a positive impact on the transparency of money related reports.

Competence is a character that can be seen from the skills, knowledge, and abilities someone has in completing the tasks assigned to them (Thenikusuma & Muis, n.d.). Research by Masruroh and Praptoyo (2015), explained that the factors of external pressure, uncertainty of the environment, administration commitment and asset capacity have a positive impact on transparency of monetary reports.

Agreeing to the report on the outcomes of the examination by the BPK, Banjarnegara Regency received an unqualified opinion in 2021 and is the 8th unqualified opinion predicate in a row for Banjarnegara Regency. This achievement of Banjarnegara Regency does not guarantee that its financial reporting is transparent due to cases of alleged corruption in procurement or leasing at the PUPR Office of the Banjarnegara Regency Government in 2017-2018 and the receipt of gratification has been examined by the KPK (Corruption Eradication Commission) (Kamil, 2021). In September 3, 2021, the Corruption Eradication Commission (KPK) has named the Regent of Banjarnegara, namely BudhiSarwono as a suspect in the alleged corruption case regarding the procurement of goods and services in the Banjarnegara Regency's Government during 2017-2018. Based on Tehupuring (2018), Unqualified Opinion (WTP) represents good organizational governance; however WTP does not essentially ensure that the institution is free from potential corruption. This BPK review isn't meant for identifying corruption, but to concludes whether the data reported is fair or not within the money related reports.

The report of regional budgeting requires regional governments to present accountable data in the form of Budget Realization Reports, Scale, Cash Stream Reports, and Notes to Money related Reports (Government Regulation Number 8 of 2006 on Financial Reporting And Government Agencies Performance Chapter 1 Article 5 passage 3) but Be that as it may, the efforts to publicize territorial budgetary reports have not been completely performed by the regional government of Banjarnegara. Cases of alleged corruption and lack of access to data on regional financial management indicate that transparency in monetary detailing has not been accomplished. Therefore, the authors recognize the importance to research the transparency of money related reporting of the regional government of Banjarnegara Regency. Then identify how management assesses the

consistency of its monetary reports transparency's implementation, in which often is inconsistent. This inconsistency can occur due to external pressure, environmental uncertainty, organizational commitment, and employee competence.

Based on the phenomenon and previous research, the researcher will describe the result of structural testing on the external pressure, environmental uncertainty, organizational commitment, employee competence, and transparency with the research title "The Impact of External Pressure, Environmental Uncertainty, Organizational Commitment, Employee Competence on Transparency of Regional Government's Financial Report (study on Regional Government of Banjarnegara Regency)".

RESEARCH METHOD

Type of research

The type of research utilized in this study is causative descriptive which presents the causal relationship (X) with effect (Y) and observes certain aspects more specifically to obtain appropriate data where the information is processed, analyzed and further constructed theoretically so that it can be analyzed and then make a conclusion.

Population and Research Sample

Population is a generalization area comprising of subjects or objects that have certain characteristics and qualities decided by analyst to be researched and then drawn conclusion from. The populations in this study were all regional organization in Banjarnegara Regency.

The sample is part of the population that is used to estimate the characteristics of the population. This study used saturation sampling method. Saturation sampling is a sampling procedure where all individuals of the population are tested. The subjects of this study were 48 regional organization representatives in 24 regional organizations in the Banjarnegara Regency's Government regional organization.

Sample Collection

The information utilized in this study is quantitative data, specifically data extricated through calculations, estimations, and statistics. In this study the information utilized is essential information. The Primary data in this study is a survey strategy in the form of questionnaire given to the regional organization of Banjarnegara Regency. Questionnaire is data collection method that's done by giving a set of questions or composed explanations to respondents to reply. Sources of data in this study are answers to of the questionnaire given to the respondents and from other supporting data.

This study utilized analysis procedure in the form of purposive sampling. Purposive sampling is a sampling strategy where the sample needs to have certain criteria. The elements of local population or the regency government of Banjarnegara. Meanwhile, respondents from each regional organization were distributed questionnaires. Respondent selection criteria are:

- a. Every staff in the finance department of each regional organization has direct knowledge of the arrangement of the budgeting.
- b. Each financial division of each regional organization also participates directly in the arrangement of the budget.
- c. Each financial staff of each regional organization has their own opinion on the change in the arrangement of the budget.

The data collection strategy in this study was in the form of a questionnaire given by the researcher to the respondent directly, the collected at the appointed time decided by the respondent. The questionnaire was addressed directly to respondents, namely financial management or staff and parties involved in the preparation of financial reports.

Data Analysis Method

Data collection strategy could be a way of collecting information or data in a research. The approach utilized in this study is the Structural Equation Model (SEM) with the assistance of Partial Least Square (PLS) computer program, namely Smart PLS adaptation 3.0 application. The model can be measured using only small number of sample (30-50) and ensuring valid statistic result. The structural model (Outer Model) tests the reflective validity and reflective reliability. Indicators that don't meet the loading factors requirement are overlooked and are not included in the next analysis step. The validity test comprises of convergent validity, discriminate validity, composite reliability, and average variance extracted (AVE), and Cronbach's alpha. Convergent validity test was conducted to discover out how great the score gotten was, by considering the loading factors > 0.7 and the average variance extract (AVE) > 0.5 . The discriminate validity test measures different construct that cannot be highly correlated, specifically by considering that the square root value of the AVE must be of higher value than the correlation score between inactive factors and/or the AVE value must be higher than 0.5. Reliability test can allude to the value of Cronbach's alpha and composite reliability > 0.7 . The structural model (inner model) describes the latent variable based on substantive theory. Scoring used was R^2 (R-Squared) of the dependent variable. Then, Q^2 (Q -Squared predictive relevance) was utilized to decide the differing qualities of the independent variable that may be described in the model.

RESULT AND DISCUSSION

The outcomes of the descriptive analysis of each research variable are presented as follows:

External Pressure

The highest mean value of 4.68 on the external pressure variable is found in the statement that regent regulations and policies on transparency are used as a reference in the preparation of financial reports. In this statement, 95.8% agree and strongly agree, where the indicators are policies and regulations regarding transparency, meaning that pressure in the form of regulations regarding financial reports transparency is very much considered by regional organization in order to realize transparency in Banjarnegara Regency. The smallest mean value of 3.27 is seen in the indicator of Non-Governmental Organizations (NGOs) which actively supervise the implementation of financial statement transparency as much as 62.5% in a state of doubt, disagree and firmly oppose this idea. This implies that the role of NGOs in supervising the transparency of financial reports in the Banjarnegara Regency Government is still not optimal.

Environmental Uncertainty

The highest average value of 4.33 on the external pressure variable is found in the statement of regional organizations to maintain work stability related to leadership changes where 93.75% agree and strongly agree with the indicators of leadership change. This means that the local organizational environment has minimal environmental uncertainty by maintaining environmental stability related to leadership changes. The smallest mean value of 3.29 can be seen where as many as 58.33% are in a state of doubt, disagree and firmly oppose this idea. This means that demonstrations carried out by the community do not affect the performance of regional organizations, and environmental uncertainty so that the effect complexity dimension is smaller than the stability dimension.

Organizational Commitment

The highest mean value of 4.60 on the organizational commitment variables found in the statement that they upholds the values and policies of the professional code of ethics by maintaining social norms, ethics, unity between words and deeds as well as being open and honest where 93.75% agree and strongly agree with the indicator of working professionally and with high sense responsibility in the dimension of integrity means that the organizational commitment of the regional organization in Banjarnegara agrees to implement and uphold integrity in the application of transparency. The lowest mean value of 4.04 can be seen where as much as 14.58% are in a state of doubt, disagree and emphatically oppose the idea of the motivation dimension, which means that employees need participation and support from the community related to financial reporting transparency but community participation is still lacking if compared to other indicators so it is hoped that the community will be more active in implementation of transparency.

Employee Competence

The highest mean value of 4.50 on employee competence is found in the statement that employees have integrity (honesty, transparency) in carrying out all tasks, where 91.67% agree and strongly agree to be in the "soft" competency dimension. This means that most employees in regional apparatus organizations in Banjarnegara highly uphold the values of honesty related to the implementation of financial reporting transparency. Honesty is the main basis for creating further transparency. The smallest average value of 4.15 can be seen in points. Where employees are able to convey ideas / ideas / main ideas well to others and can understand people's ideas / ideas where as many as 12.5% are in a state of doubt, disagree and firmly oppose the idea with a "soft" dimension of competence. The dimension of "soft" competence as a whole has a great value when compared to "hard" competence, so that the ability to manage work processes, human relations, integrity, and interactions building with other people is very much needed in realizing transparency.

Financial Reporting Transparency

The highest mean value of 4.65 on the financial reporting transparency variable is found in the statement that regional organization provides accurate and timely financial reports where 95.83% agree and strongly agree with accurate and timely financial statement indicators in the dimensions of providing financial reports to be one of the achievement target so that every regional organization must make it happen. Furthermore, the information disclosure dimension has a high mean value but is inversely proportional to the field conditions that regional financial reports are

not regularly available on the portal/website of the Banjarnegara Government. The smallest mean value of 3.75 can be seen in which the dissemination of financial reports has been submitted through the mass media, and personal communication media where as much as 39.58% are in a state of doubt disagree and emphatically oppose this idea with the dimensions of ease of access to financial information, thus It can be concluded that the regional organization of Banjarnegara Regency produces reports accurately and on timely manner, making the reason they obtains the WTP predicate but there is a contradiction in the dimensions of information disclosure where the mean value is high but the facts on the field do not match the fact as the website or local government website doesn't publicize the data, so it is necessary to improve the ease of access to financial information.

Testing Data and Research

The convergent validity of the item correlation was investigated in this study. According to the statistics, loadings and AVE values are more significant than 0.70, but Alpha and CR values are less than 0.50. These numbers demonstrated a high level of item correlation as well as valid convergent validity

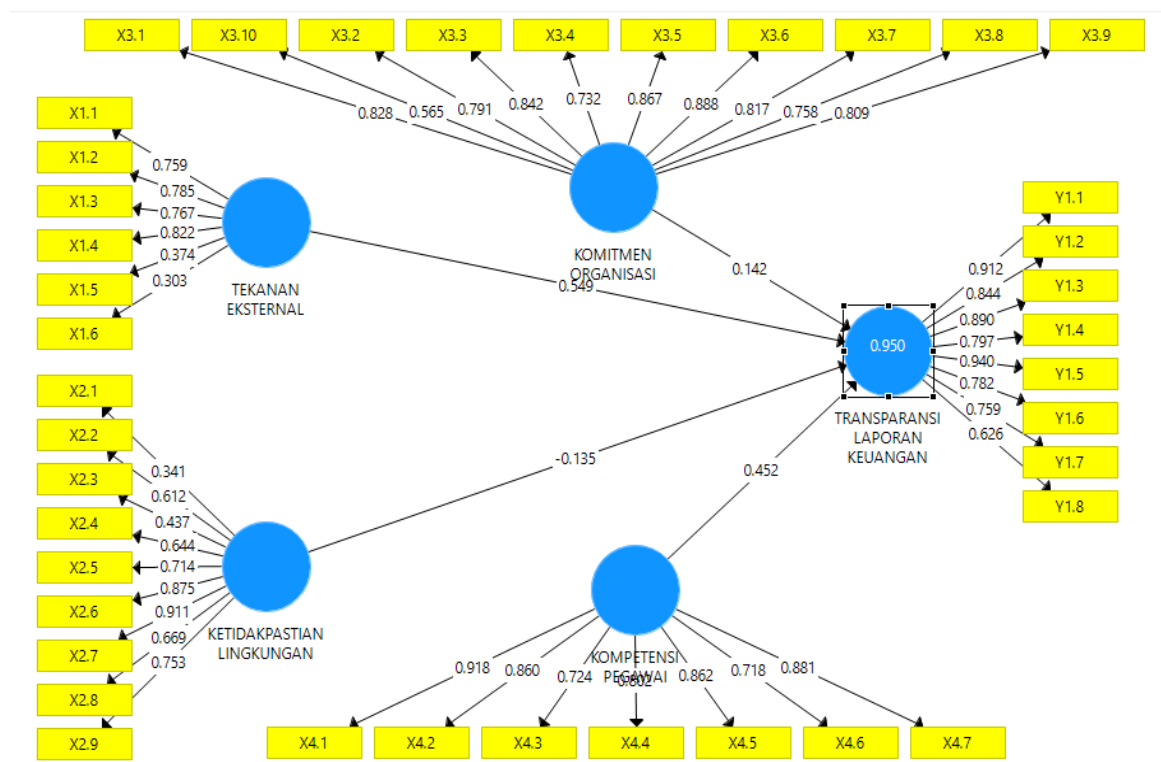


Figure 1. Covergent validity

Table 2. Average variance extracted (AVE)

Measured construct	Average Variance Extracted (AVE)	AVE. root	AVE Criteria	Test results
External Pressure	0.582	0.763	0.5	VALID
Environmental Uncertainty	0.550	0.742	0.5	VALID
Organizational Commitment	0.631	0.794	0.5	VALID
Employee Competence	0.683	0.826	0.5	VALID
Financial Reporting Transparency	0.680	0.825	0.5	VALID

Table 3. Composite reliability and Cronbach's alpha

Items tested	Composite Reliability	Reliability Criteria	Cronbach's Alpha	Criteria CA	Test Results
External Pressure	0.847	0.800	0.847	0.600	Reliable and high reliability
Environmental Uncertainty	0.893	0.800	0.891	0.600	Reliable and high reliability
Organizational Commitment	0.944	0.800	0.943	0.600	Reliable and high reliability
Employee Competence	0.937	0.800	0.938	0.600	Reliable and high reliability
Transparency of Regional Government's Financial Report	0.944	0.800	0.941	0.600	Reliable and high reliability

Table 4. Inner Measurement of R-Square Model

	R Square	R Square Adj
Transparency of Regional Government's Financial Report	0.969	0.966

Based on table 5, it can be seen that the new value for the r-square and adjusted r-square is 96.9% and this r-square result can explain that the external pressure variable (x1), environmental uncertainty (x2), organizational commitment (x3), and employee competence (x4) affects the transparency of financial statements (y). The adjusted r-square value of 0.966 or 96.6% can conclude that the 96.6% variety within the variable y can be explained by the latent independent variable, and the remaining 3.4% is clarified from other factors outside this study.

Hypothesis Testing

Theory testing utilizing the smart PLS application is carried out in 2 stages namely directly calculating the impact of the latent independent variable on the latent dependent variable. The results of the smart PLS bootstrapping used in testing the research hypotheses H1, H2, H3, H4 can be seen in Figure 4. Below:

Table 5. Bootstrapping (Path Coefficient) Hypothesis

Path Analysis	Original Sample (O)	T Statistics (O/STDEV)	P Values	T table 10%	Description
External Pressure	0.359	3.359	0.001	1.960	Significant
Environmental Uncertainty	0.110	1.018	0.310	1.960	Not significant
Organizational Commitment	0.171	1.026	0.306	1.960	Not significant
Employee Competence	0.361	2.791	0.006	1.960	Significant

Ha1: External pressure has positive effect on transparency of regional government's financial report

A t-statistical value of 3,359 proves there is a consequence the t-statistic value is more noteworthy than 1.96 at the 10% significance level. The sample value of 0.359 obtained in this study is a parameter coefficient which means a positive influence, namely the higher the external pressure, the higher the transparency of financial reporting. The conclusions obtained from the first hypothesis (Ha1) are accepted or supported.

Ha2: Environmental Uncertainty has a positive effect on transparency of regional government's financial report

The t-statistic value of 1.018 means that measurement result with a t-statistical amount lesser than 1.96 at a significance level of 10%. The sample value of 0.110 obtained in this study is a parameter coefficient which means a positive effect, So Ha2 is rejected which means that environment uncertainty does not have a noteworthy impact on the transparency of budgetary reporting.

Ha₃: Organizational commitment encompasses a positive effect on transparency of regional government's financial report

A t-statistic value of 1.026. The t-statistic value is less than 1.96 at the 10% noteworthiness level. The test value of 0.171 gotten in this study could be a parameter coefficient which suggests a positive impact, to be specific the higher the organizational commitment, the higher the transparency of regional government's financial report. So Ha₃ can be acknowledged which means that organizational commitment does not have a noteworthy impact on the transparency of monetary reporting. The conclusion gotten from the third speculation (Ha₃) is rejected.

Ha₄: Employee competence has a positive effect on transparency of regional government's financial report

It states that the outcomes of bootstrapping of the external pressure on budgetary reporting transparency gotten a t-statistic value of 2.791. The t-statistic value is more noteworthy than 1.96 at the 10% centrality level. The sample value of 0.361 gotten in this study could be a parameter coefficient which suggests a positive impact, specifically the higher the employee's competence, the higher the transparency of regional government's financial report. So Ha₄ can be acknowledged which means that employee competence incorporates a critical impact on the transparency of. The conclusions gotten from the fourth hypothesis (Ha₄) are acknowledged or supported. This appears that competence features a critical impact on budgetary reporting transparency.

Discussion of Research Results

External Pressure

External pressure gives a positive effect on the transparency of monetary reporting. It appears that external pressure from both the government and the public and the mass media on regional organization can improve the transparency of money related reporting. The positive impact of external pressure implies that the higher the external pressure, the more noteworthy the transparency of budgetary reports. The outcomes of this study are in line with the research of Fernandez-feijoo & Romero (2014) which concludes that transparency is affected by possession, together with measurement and global area, where external pressure may be a driver for transparency in CSR reporting.

The outcomes of this study are in line with the hypothesis of coercive isomorphism which states that pressure comes from laws, government regulations, ministerial regulations, and regional head policies. Coercive isomorphism in this study can be seen from the pressure and coercion to comply with rules and regulations. This theory is relevant to the situation that pressure from the central government, local governments and the public can affect the transparency of financial reporting. This research is also in line with Yudin & Utami (2020) research which states that pressure from government regulation about the implementation of Government Accounting Standard has demonstrated to influence monetary report maker in executing transparency.

Environmental Uncertainty

Environmental Uncertainty does not influence the transparency of budgetary reports. This appears that complexity and stability does not improve the transparency of money related reporting. In mimetic isomorphism theory, environmental uncertainty is originated by organizational unpreparedness. This result is in line with Ruijer et al., (2020) which concludes that contextual uncertainty may in reality, lead to more information release, high level uncertainty and high legitimating lead to more resistance.

Environmental uncertainty does not have a positive and critical impact on the transparency of monetary reports on regional organization of Banjarnegara Regency. This is because, regional organization in Banjarnegara has been able to predict and make adjustments in advance to the conditions of the surrounding environment. Such as the mimetic isomorphism theory, where the organization imitates successful organizations further through the Personnel Service Application System (SAPK) which can be used in various personnel service processes such as determination of NIP, printing of decree on the appointment of CPNS (Civil Servant), granting of approval notes/technical considerations of promotion, assignment and printing of decision letter for dismissal with pension rights and updating mutation data, so in this environmental uncertainty can be minimized and does not affect the application of transparency.

Organizational Commitment

Organizational commitment has no effect on the transparency of monetary reports. This shows that integrity, high morale, and motivation cannot improve the transparency of monetary reports, even though the staff has worked productively, has high morale and motivation, but the transparency of their regional financial reporting is considered to be unaffected.

The outcomes of this study are in line with the hypothesis of normative isomorphism which states that the utilization of professional worker, the arrangement of informal consultant in the socialization was already done, which means despite the fact that the regional organization has carried out organizational commitments, it is considered not to have an impact on the transparency of regional money related reports. This study is additionally in line with the research of Sihaloho et al., (2013) dan Kasfauzi&Rasuli (2001) that states environmental uncertainty does not have a critical impact on monetary reporting transparency. The outcomes of this study are moreover in line with the research (Yudin &Utami, 2020) which found that organizational commitment has no noteworthy impact on the execution of monetary reports transparency.

Employee Competence

Employee competences provide a positive effect on the transparency of money related reports. It appears that “soft” competence and “hard” competence can improve the transparency of money related reports. The positive impact of worker competence implies that the higher the employee's competence, the more prominent the transparency of budgetary reporting. The outcomes of this study second the statement of Simorangkir & Kurniawati (2017) in their research which mentions that there's a correlation between the internal audit qualities on the transparency of budgetary reports, where audit's quality is closely related to competence. Furthermore, Masruroh & Praptoyo

(2015) concluded that human resources have a positive effect on the transparency of financial reports.

This result of this analysis is in line with agency theory which states that the leader (agent) is opportunist and tends to dislike risk. The responsible attitude of the regional government that carries out executive duties other than within the frame of budgetary reports that are displayed in a complete and fair manner also needs to open access for users of financial reports. Furthermore, in Institutional theory, with the principle that there is presence of data asymmetry and that lead to ethical danger issues in the regional organization environment in Banjarnegara can be minimized by the presence of "hard" and "soft" competencies so that with better competence, information asymmetry and moral hazard can be suppressed to further improve transparency.

CONCLUSION

Based on the result and analysis of the data, this study concludes that:

1. External pressure provides a positive and critical impact on transparency of regional government's financial report. This outcome shows that the higher the external pressure, the better the transparency of money related reports will be.
2. Uncertainty of the environment does not have a positive and noteworthy effect on transparency of regional government's financial report regional organization in Banjarnegara Regency. This is because, regional organization in Banjarnegara has been able to predict and make adjustments in advance to the conditions of the surrounding environment. Through the Personnel Service Application System (SAPK), which can be used in various personnel service processes, environmental uncertainty can be minimized and does not affect the implementation of transparency.
3. Organizational commitment does not have a positive and noteworthy impact on transparency of regional government's financial report at regional organization in Banjarnegara Regency, this is because the staff works productively, have high morale and motivation, but the transparency of their regional financial reporting is considered to be unaffected.
4. Employee competence incorporates a critical positive impact on transparency of regional government's financial report. This result can be taken into consideration by the regional organization of Banjarnegara Regency since with good "hard" and "soft" competencies; information asymmetry and moral hazard can be suppressed so that transparency can further be improved.

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