

The Factors Influencing The Sustainability Of Unqualified Opinion (UQU) In The Government Organizations Of East Kalimantan Province-Indonesia

La Ode Hasiara, Sudarlan, Ahyar Muhammad Diah

Abstract : The objectives of this research are: (1) to investigate and examine the factors influencing the sustainability of Unqualified Opinion (UQU). The sustainability depends on the quality of financial accounting management in the governmental organizations of East Kalimantan province.; (2) to reveal and analyze the level of UQU sustainability on the competencies of the human resources; officials' attitude; information technology; monitoring; and evaluation of the UQU sustainability. The methodological approach used in this research is quantitative-descriptive and qualitative, combining the analysis data with a statistical procedure in a form of numeric data in order to ease the data analysis, and then it is strengthened by qualitative research procedure. The findings, as seen by the determination test (R2) is as much as 59.90%, the rest 45.10% is influenced by other variables apart from this model. Furthermore, the results show, either simultaneously or partially, that the Commitment of Regional Government Organizations (OPD), Competency of OPD Officials, Monitoring, and OPD Evaluation positively and significantly influence the UQU sustainability. Therefore, OPD becomes a responsibility for the government to maintain the sustainability of Unqualified Opinion (UQU).

1 INTRODUCTION

Based on the title above, the authors can identify several factors influencing the Unqualified Opinion (UQU) in East Kalimantan province[1]; [2]; [3]. To maintain the sustainability of UQU, the government must preserve the elements good governance related to the management of financial accounting of regional government. The government should maintain the 5 elements good governance because UQU is a dependent variable, and Commitment of Regional Government Organizations (KOPD), Competency of Regional Government Officials (KAOPD), Attitude of Regional Government Officials (SAOPD), Information Technology of Regional Government Organization (TIOPD), and Monitoring/Evaluation of Regional Government (MEODP) as the independent variables. The five factors can sustain the UQU. Therefore, UQU in the government organizations (OPD) of East Kalimantan province can be maintained further. No table of figures entries found.[4] the UQU sustainability positively influences the sustainability for the people and East Kalimantan society's future, as well as Indonesia. The good financial maintenance of the nation/region[5] automatically affects the increase of Indonesia's welfare. This aligns with the Law no. 17 of 2003 [6] on the State's Finances. The government must reinforce the transparent governance free of corruption and nepotism, especially in the state/regional financial management. The government continuously attempts to increase the transparency and accountability of the state/regional financial accounting management through the Audit Board of the Republic of Indonesia (BPK).

The financial management is based on the organizational regulations and systems to increase human resources (SDM) quality [7]. The Internal System of Government Management (SPIP), referring to the Government Regulation No. 60 of 2008 and the President's Decree No. 74 of 2001, the autonomy regions are expected to achieve UQU from the BPK. Only the UQU opinions would maintain the sustainability of state/regional financial accounting management if the OPD has a strong commitment to achieving UQU. In fact, in the implementation of achieving UQU from BPK is very difficult. The difficulties are caused by first, the limited human resources in the OPD. Secondly, the poor understanding of the religions. Third, the low morality of the officials. The fourth is the underdeveloped professional ethics in each OPD. If the OPD could maintain the UQU, then the future generation sustainability could be preserved, especially the people of East Kalimantan. If the OPD could maintain the UQU sustainability [8, 9], then it could also maintain the welfare in East Kalimantan province specifically and in Indonesia generally. Other than OPD maintaining UQU sustainability, it should also be able to maintain the environment of OPD which is free of corruption. Therefore, the money in the OPD is not going to the OPD officials who would misuse their power, instead, to increase the community welfare in the region. This research is based on the fact that for the last few decades there has been no research focusing on UQU sustainability, therefore the regions are freed from state/regional financial misuse. If the state/region is freed from corruption, then the OPD environment started from the level of villages, sub-districts, districts/cities, provinces, and nations would be more prosperous. The community's welfare is not merely measured by the economic capability, but also by the human resources quality. The advancement of a region/state is

- *Accounting Department, Politeknik Negeri Samarinda, Indonesia, hasiara@polnes.ac.id*
- *Accounting Department, Politeknik Negeri Samarinda, Indonesia, sudarlan@polnes.ac.id*
- *Business Administration Department, Politeknik Negeri Samarinda, Indonesia, ahyarmdiah@polnes.ac.id*

measured by its human resources quality because the increase in life quality is measured by the level of prosperity. If the OPD is able to maintain the UQO sustainability, then the community and nation's welfare would be the top priority. The community's welfare could be measured through the low rate of unemployment and corruption in each OPD so that the prosperity and human resources quality in East Kalimantan could be improved. [3, 10] states that the quality of human resources could be improved if there is adequate financial support in the education sector. One of the possible attempts to raise fundings in the education sector is through the maintenance of UQO sustainability. This way, the fundings would not be stored in the corruptors' vaults. To minimize the budget, UQO sustainability could be maintained. Eventually, the human resources quality in East Kalimantan province could be improved.

2 LITERATUR REVIEW ANALYSIS AND HYPOTHESIS

The theory applied in this study is aimed to justify and strengthen the research findings. Of course, the theory is a theory and empirical results of the previous studies. These empirical studies are related to Unqualified Opinion (Y); Commitment of Regional Government Organizations (KOPD/X1), Competency of Regional Government Officials (KAOPD/X2), Attitude of Regional Government Officials (SAOPD/X3), Information Technology of Regional Government Organization (TIOPD/X4), and Monitoring/Evaluation of Regional Government (MEODP/X5).

2.1 Unqualified Opinion (UQO/Y)

Unqualified Opinion [11] states that UQO is the best opinion among all. Furthermore, [12-14] argue that the entity of a financial report is considered as good if it is composed in accordance with the Government Accounting Standard. [15] points out that the similar thing on regional financial accounting management which is structured based on the regulations, with the human resources quality improvement. According to the explanation above, it can be seen the strengthening theoretical foundation so that the UQO can be preserved through times.

2.2 The Commitment of Regional Government Organizations (KOPD/X1)

Commitment [14, 16] argue that "the organizational commitment is a situation where an employee stands on the side of the organization. Meanwhile, [17] states that the organizational commitment is an attitude reflecting the knowledge and attachment of an individual toward the organization". Furthermore, the research findings [17, 18] show that the organizational commitment positively affects the system generated within the organization. According to the empirical studies above, the hypothesis proposed is, firstly, that the Commitment of Regional Government Organizations (KOPD/X1) significantly influences the Unqualified Opinion (UQO) thus through the Commitment

of Regional Government Organizations, the misconduct in the financial accounting management of each Regional Government Organization (OPD) can be minimized.

2.3 The Competency of Regional Government Officials (KAOPD/X2)

The research findings [19]; [20] argue that competency is an ability to implement a job based on certain skills and knowledge about the job. So, the knowledge and skills have a cause-and-effect relationship [21] in fulfilling the required criteria for particular positions. According to the understanding above, it can be concluded that the competency is an ability attached to an individual. Based on several empirical studies above, the **second** proposed hypothesis is that the Competency of Regional Government Officials (KAOPD/X2) significantly influences the Unqualified Opinion (UQO) so that through the Competency of Regional Government Officials, the misconduct in the financial accounting management of each Regional Government Organization (OPD) can be minimized.

2.4 The Attitude of Regional Government Officials (SAOPD/X3)

The attitude can be divided into 2 (two) main parts, which are negative and positive attitudes [22]. Yet, positive attitude in the research becomes dominant, because the research focus is a positive attitude. The positive attitude is a will of someone to do certain work which is beneficial to many people [22-24] as well as [25]. Based on several empirical studies above, the **third** proposed hypothesis is that the Attitude of Regional Government Officials (SAOPD/X3) influences the Unqualified Opinion (UQO) so that through the Attitude of Regional Government Officials, the misconduct in the financial accounting management of each Regional Government Organization (OPD) can be minimized.

2.5 Information Technology of Regional Government Organization (TIOPD/X4)

Information Technology [26, 27] argue that information technology is essential and fundamental for a variety of needs in the management of financial administration, including fundings information. Furthermore, [28, 29] state that information and technology is a service media which promises a global economy. Additionally, [26] points out that electronic archive has four cycles of management, which are the creation and storing, distribution and usage, maintenance, and disposition. According to the empirical studies above, the fourth proposed hypothesis is that Information Technology (TIOPD/X4) significantly influences the Unqualified Opinion (UQO), so that through the Information Technology of Regional Government Organization, the misconduct in the financial accounting management of each Regional Government Organization (OPD) can be minimized. To give clear information [30]; [31]; [32] is the government's social responsibility toward its community.

2.6 Monitoring/Evaluasi Organisasi Pemerintahan Daerah (MEOPD/X5)

Monitoring [33] states that evaluation is an extension of monitoring work which includes substances from all activities that have to be monitored by the government. According to the empirical studies above, the fifth proposed hypothesis is that Monitoring dan Evaluation (MEOPD/X5) [34] significantly influences the Unqualified Opinion (UQO), so that through the Monitoring dan Evaluation, the misconduct in the financial accounting management of each Regional Government Organization (OPD) can be minimalized

3 RESEARCH METHODOLOGY

The method used in this research is quantitative, which are emphasized more on the data accuracy, tools, and the analysis method. The materials explained in this method are (a) research population; (b) data type; (c) technique of quantitative data collection; (d) method of data analysis; (e) validity test of research instrument; (f) reliability test of research instrument; and (g) classic assumption test.

Research Population

Research [35-37], states that the population is the overall research object. And the research objects are four districts/cities and East Kalimantan province. The population in this research consisted of the head of the office, secretary, head of divisions and subdivisions, and employees who work specifically in finance and accounting in the OPD areas of East Kalimantan province.

Data Type

The data type used in this research is quantitative data [38]; [39] emphasizing more on the theoretical testing through research variables by using numeric data. Therefore, those numbers are analyzed using a statistical procedure. And the data used in this research are questionnaires in accordance with the researched variables and examined using SPSS 2.0.

The Technique of Quantitative Data Collection

The data used in this research are questionnaires collected from the respondents of questionnaires distributed previously [38]. Those questionnaires were gathered through one of the staffs who had been pointed out by the person in charge of certain OPD. It was composed in a form of a Likert scale with alternative answers: strongly agree, agree, disagree, and strongly disagree, with an interval of 1-4. The number of respondents in this research is 590 respondents from the total questionnaires distributed 650 copies.

Table 1. Questionnaire Measurement Value Scale Category/indicator

1	4	Very Well/Strongly Agree (SB/SS)
2	3	Agree/Good (S/B)
3	2	Disagree/Bad (TS/TB)
4	1	Strongly Disagree/Very Bad (STS/STB)

Source: Sarjono dan Winda (2010) processed data

Method of Data Analysis

To acknowledge the validity, there should be a data validity and reliability test. Meanwhile, [40] states that before the test was implemented, the data that are about to be analyzed must be going through the instrument validity test, reliability test, and normality test. The instrument validity test that had been done show a positive result, which is the lowest value of validity test = 0.587 and the highest = 0.825. The validity test result shows a valid value because according to the theory, the validity test value is a minimum of 0.30. In other words, the validity test result is confirmed to be valid [35, 37]. In addition, the reliability test shows Cronbach's Alpha value = 0.776. Referring to the reliability test result, the value is reliable as the theory stated that the minimum Cronbach's Alpha = 0.60. Because the result is above 0.60, therefore, the test result is categorized as good.

Classic Assumption Test

The classic assumption test is a statistical requirement in the double linear regression test [36]. Furthermore, [36] explains that a classic assumption test includes normality, heteroscedasticity, multicollinearity, autocorrelation, and linearity tests

Normality Test

Based on the normality test result, the value shown is normal. It is because assessed from Normal P-P Plot of Regression Standardized Residual, there are dots alternately moving upward and downward around the diagonal line, which indicates that the normality test is normal [36, 41], therefore, it also a good indication.

Heteroscedasticity Test

According to the heteroscedasticity test result, it can be seen a good result because the Scatterplot shows the dots spread randomly, either above or under the number zero from the vertical or Y-axis, the dots spreading randomly indicates the absence of heteroscedasticity [36]. This result is categorized as good due to the absence of heteroscedasticity.

Multicollinearity Test

The multicollinearity test shows a good result because the Variance Inflation Factor (VIF) is not more than 10, which are the lowest value = 1.197 and the highest value = 1.488, therefore, there are no symptoms of multicollinearity [36, 40] indicates a good result of multicollinearity test.

Autocorrelation Test

The autocorrelation test shows Durbin Watson (DW) values between $1.566 < 1.7370$, 2.4334 , so that it can be concluded that there is no correlation [36]; therefore, the test result is good.

Linearity Test

Table 2 The linearity test shows a good result, the values gathered are on the lowest = $0.0476 < 0.050$. Those values still indicate good linear lines [36], therefore, the linearity test result is good.

Model Testing

The testing toward the accuracy of the double linear regression model in measuring the value within this research is implemented in three phases, which are partial (t test), simultaneous (F test), and determination coefficient test (R^2). The testing result can be seen in table 2. The regression analysis is an analysis tool used to measure the influence of independent variables toward the dependent variables through classic assumption test [35, 36] as a requirement of research using questionnaire.

Double Linear Regression (R^2)

The determination coefficient (R^2) is basically aimed to measure the model's ability in highlighting the variance of independent variables toward the dependent variables. The assessment of determination coefficient in this research can be seen in table 2. The Determination Coefficient Assessment Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error	Durbin-Watson
1	.742	.549	.545	1,58178	1,737

- a. Predictors: (Constant), X4, X1, X3, X2, X5
b. Dependent Variable: Y

Source : processed data ABM SPSS Ver. 2.0

Based on the output of IBM SPSS, it can be acknowledged the determination coefficient (R^2) values of 0.549. According to the result shown in Table 2, there is a percentage of 54.9%, which indicates the independent variables 1) the Commitment (KOPD/X1), (2) Competency of Regional Government Officials (KAOPD/X2), (3) Attitude of Regional Government Officials (SAOPD/X3), (4) Variables of Information and Technology (TIOPD/X4), and (5) Variables of Monitoring/Evaluation (MEODP/X5) and the rest is influenced by other variables outside this model = 45.10%

F Test (Simultaneous Test)

This statistical F test is used to investigate the independent variables simultaneously, including :(1) the Variables of Commitment (KOPD/X1), (2) Variables of Competency of Regional Government Officials (KAOPD/X2), (3) Variables of Attitude of Regional Government Officials (SAOPD/X3), (4) Variables of Information and Technology (TIOPD/X4), and (5) Variables of

Monitoring/Evaluation (MEODP/X5) influencing the dependent variables of the Unqualified. Opinion (UQO/Y). The test result can be seen in Table 3.

Table 3. The Statistical F Test Result

Model	Sum of Sq.	ANOVA ^a		
		df	Mean Square	F
Reg.	1782,030	5	356,406	142,448
				.000 ^b
Rdl.	1463,679	585	2,502	
Total	3.245,709	590		

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X3, X2, X5

According to Table 3 above, a decision can be formulated and becomes a proof that the Variables of Commitment (KOPD/X1), Variables of Competency of Regional Government Officials (KAOPD/X2), Variables of Attitude of Regional Government Officials (SAOPD/X3), Variables of Information and Technology (TIOPD/X4), and Variables of Monitoring/Evaluation (MEODP/X5) simultaneously and significantly influence toward the dependent Variables of Unqualified Opinion (UQO/Y). The assessment results in Table 3 is explained that F_{table} based on $df = n-k-1$, then the $df = 590-5-1 = 584$, with a significance as much as 0.05, dan F_{table} value as much as 5.05. Meanwhile the F_{count} as much as 142.448, with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the Commitment of Regional Government Organizations (KOPD), Competency of Regional Government Officials (KAOPD), Attitude of Regional Government Officials (SAOPD), Information and Technology (TIOPD), and Monitoring and Evaluation (MEODP) simultaneously and significantly influence the dependent Variables of Unqualified Opinion (UQO/Y).

t Test (Partial Test)

t test is used to investigate the influence of each independent variable toward the dependent variables. The assessment result can be seen in Table 4. The Double Linear Regression Assessment Result (t Test)

Regression Coefficient t_{count} for Decision-making

Model	Unstandardized		Standardized		t	Sig
	B	Std Error	Coefficients	Coefficients		
(Constant)	1.334	,772				-
(X1/KOPD)	1.728	,085	,187	,032	,182	5.932
(X2/KAOPD)	,178	,033	,178	,033	,179	5.429
(X3/SAOPD)	,150	,036	,150	,036	,126	4.144
(X4/TIOPD)	,195	,033	,195	,033	,093	2.882
(X5/MEOPD)	,455	,035	,455	,035	,435	12.832

a. Dependent Variable: Y

N = 590; R = ,742; $R^2 = ,549$; Adjusted $R^2 = ,545$; $F_{\text{count}} = 142,448$.

According to Table 4, it can be seen that the equation of double linear regression as follows : $Y = 1.334 + 0.187X_1 + 0.178X_2 + 0.150X_3 + 0.195X_4 + 0.455 + e$. The interpretation of the equation above, if the constant value is 1.334, then the Commitment of Regional Government Organizations (KOPD), Competency of Regional Government Officials (KAOPD), Attitude of Regional Government Officials (SAOPD), Information Technology (TIOPD), and Monitoring and Evaluation (MEODP) and the UQO sustainability can be preserved

Determination Coefficient (R^2)

The determination test shows a value $R^2 = 54,90\%$, The value can be interpreted as that the independent variables only influence 54,90% of its dependent variables, and the rest of 45,10% is influenced by other variables outside this research model [35, 36].

4 FINDINGS AND DISCUSSION

4.1 Determination Coefficient (R^2)

The determination test shows a value $R^2 = 54,90\%$, The value can be interpreted as that the independent variables only influence 54,90% of its dependent variables, and the rest of 45,10% is influenced by other variables outside this research model [35, 36].

4.2 The Verification of Partial and Simultaneous Tests

The first hypothesis, states that the Commitment of Regional Government Organizations (KOPD/X1) significantly influences the UQO, therefore, the government Organizations can preserve the UQO, by minimizing the misconducts in the regional financial management. The result shows that t_{count} of 5.932 with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Commitment of Regional Government Organizations (KOPD), significantly influence the Unqualified Opinion (UQO). This research finding shows that the Commitment of OPD has a significant influence on the sustainability of Unqualified Opinion (UQO). A similar argument is also stated by [42];[43]; [44]; and [18] stating that the Commitment of Government Organizations significantly influences the system expected by the OPD, which is the Unqualified Opinion (UQO). The second hypothesis, states that the Competency of Regional Government Officials (KAOPD/X2) significantly influences the Unqualified Opinion (UQO), therefore, the Competency of Regional Government Officials (KAOPD/X2) can minimize the rate of misconduct in the regional financial management. The result shows that t_{count} of 5.429 with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Competency of Regional Government Officials (KAOPD/X2) significantly influences the Unqualified Opinion (UQO). This research finding is supported by [19]; [45]; [20], which also state that the officials' competency is a personal ability to do the job. The job includes the ability to manage the regional finance within the Regional Government Organizations (OPD). The third hypothesis,

states that the Attitude of Regional Government Officials (SAOPD/X3) influences the Unqualified Opinion (UQO), therefore, the Attitude of Regional Government Officials (SAOPD/X3) can preserve the sustainability of Unqualified Opinion (UQO), through the government officials' positive attitude to minimize the rate of misconduct in the regional financial management. The result shows that t_{count} of 4.144 with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Attitude of Regional Government Officials (SAOPD/X3) significantly influences the Unqualified Opinion (UQO). This research finding aligns with the views of [22, 24, 46]; [47] arguing that the positive attitude can maintain all aspects, either the regional financial management or the maintenance of UQO sustainability as well as preserving the environment of Government Organizations (OPD) to be free from corruption, and the finance may be able to improve the community's intelligence, welfare, and health. The fourth hypothesis, states that Information Technology (TIOPD/X4) significantly influences the Unqualified Opinion (UQO), the Information Technology of Regional Government Organization (TIOPD/X4) can detect the misconduct in the management of regional financial management. The result shows that t_{count} of 2.882 with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Information Technology of Regional Government Organization (TIOPD/X4)[48], significantly influences the Unqualified Opinion (UQO). This research finding shows that the OPD's Technology and Information has a significant influence on the sustainability of Unqualified Opinion (UQO). A similar opinion is expressed by [26-29]; stating that the Information Technology of Regional Government Organization significantly influences the Unqualified Opinion (UQO). And this sustainability is aimed toward the continuity [49]; [50];[51] related to the maintenance of the OPD's healthy environment. Furthermore, [52]; [53] state that the environment maintenance has become the government's social responsibility toward its community. The fifth hypothesis, states that Monitoring dan Evaluation (MEOPD/X5) significantly influences the Unqualified Opinion (UQO) so that the regional government can detect and minimize the misconduct in the management of regional financial management. The result shows that t_{count} of 12.832 with a significance level of $0.000 < 0.05$. Therefore, it can be concluded that the variables of Monitoring and Evaluation (MEOPD/X5) significantly influences the Unqualified Opinion (UQO). This finding aligns with the view of [33, 54, 55] stating that evaluation/monitoring is an extension of monitoring phases that include SOP substance and SPI unit in the Regional Government Organization (OPD).

5 CONCLUSION

Based on the determination (R^2) Test of 0.549 indicates that from all the independent variables, revealed a percentage of 54.90%, the rest of it is influenced by other variables outside this model, as much as 45.10%. All the

independent variables significantly influence the dependent variables.

Implication

The research findings are beneficial to the implementation of the regional government's financial accounting. If the regional government maintain to audit their financial accounting, the finance that is saved from any corruptive conducts can improve the welfare, health, and education for the community in the region. It is important due to several benefits toward the state/regional money which is corrupted. If the corruption can be suppressed, then there will be (a) improvement of the regional community's welfare, (b) improvement of the human resources quality in the sector of education within the areas, (c) improvement of the local community's health, (d) improvement of the service specifically in the field of social community.

6 NOVELTY

There have been many studies conducted on audits such as company financial statement audit, corporate environmental audit, and airport audit. However, most studies, especially in the context of audits tend to focus on these types of audits which is giving little attention to the study of audit sustainability in the local government organization, especially the sustainability audit of financial accounting management in the local government organization.

7 AUTHORS BIODATA

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

8 WORDS OF APPRECIATION

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