



Factors Influencing Regional Government Financial Disclosure Compliance

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Abstract: This study analyzes factors influencing mandatory disclosure in the financial statements of Local Governments in East Java, Indonesia, which adheres to the accrual basis of accounting. The research examines the impact of four factors: regional wealth, the educational background of local government heads, intergovernmental revenue, and population size. The sample consists of 74 financial statements from Local Governments in East Java for the years. Data were analyzed using multiple regression techniques with SPSS 20.0 software. The findings show that wealth and population size are positively correlated with the level of mandatory disclosure in local government financial statements. This suggests that wealthier regions and those with larger populations are more likely to meet disclosure requirements. Conversely, the educational background of local government chiefs and intergovernmental revenue were found to have no significant relationship with the level of financial statement disclosure. This indicates that factors related to leadership qualifications and financial transfers from the central government do not influence the compliance with mandatory disclosure requirements. These results contribute to understanding how local government characteristics affect the transparency of financial reporting, highlighting the role of regional wealth and population size in enhancing financial disclosure practices. However, further research may be needed to explore other potential factors influencing local government transparency.

Keywords: Government Characteristics, Local Government Financial Statement, Mandatory Disclosure, Government Accounting Standard

1. Introduction

Research on Indonesian government financial management has grown substantially in recent years, aligning with the broader governmental policy of regional autonomy. This autonomy has significantly altered the financial management system of both central and regional governments [2-6]. One of the critical areas of reform brought about by regional autonomy is the increased demand for accountability and transparency in local governments. These principles are essential for ensuring good governance, enhancing the efficiency of public resource management, and fostering public trust. While the transition to regional autonomy has provided opportunities for local governments to manage their finances more effectively, it has also raised concerns about the proper application of financial reporting standards and the persistence of financial report fraud [7-10]. The evolving demands for greater

transparency in the public sector highlight the growing need for robust frameworks to monitor the financial performance of local governments [11].

The implementation of regional autonomy in Indonesia has resulted in a shift of authority and responsibility for fiscal management from the central government to regional governments. Regional autonomy is enshrined in the Indonesian Constitution and has significantly influenced both the governance structures and financial reporting requirements at the local government level [12-17]. As part of these reforms, local governments were granted more autonomy over their budgeting, financial decision-making, and resource allocation processes. This has created a more decentralized administrative system, with local governments tasked with overseeing public funds, economic development, and service delivery within their respective regions [18]. However, the transfer of authority to local governments has not come without challenges. While decentralization allows for more tailored solutions to local issues, it also necessitates the creation of comprehensive financial management systems at the regional level [19-23]. This includes the development of systems to track government revenues, expenditures, and the overall effectiveness of government programs. The increased autonomy has placed greater pressure on local governments to demonstrate fiscal responsibility and ensure that resources are being used efficiently and transparently [24-29].

The principle of financial transparency has thus become a cornerstone of regional governance. Transparency ensures that financial information is disclosed in a manner that is accessible to the public and other stakeholders, allowing them to assess how public resources are being utilized [30-34]. Alongside transparency, accountability is also critical for the functioning of regional governments, as it holds government officials and public servants responsible for their financial actions and decisions [35]. This dual emphasis on transparency and accountability is seen as an essential component in the broader goal of achieving good governance. Despite the legal and policy frameworks that promote transparency, financial report fraud remains a significant concern in Indonesia [36-41]. As the decentralization process evolved, many local governments faced difficulties in implementing proper financial controls and adhering to accounting standards. Inadequate financial management and reporting practices have often led to corruption, misuse of funds, and the misreporting of financial outcomes. Financial report fraud has thus become a growing issue, attracting attention from both the public and policymakers [42].

The need for improved transparency in government financial reporting is emphasized in various studies, which highlight how a lack of transparency can undermine public trust and hinder the effectiveness of governance. Transparency in financial reporting enables citizens to hold local governments accountable for the use of public funds, while also fostering trust between citizens and government institutions. If local governments are unable or unwilling to provide clear, reliable financial reports, it can erode public confidence in their ability to manage resources effectively [43-49]. The demand for transparency is further amplified by the broader public sector accountability movement. Public accountability refers to the obligation of government institutions to justify their decisions and actions to the public. This includes ensuring that the financial performance of local governments is communicated in an open and accessible manner. Public sector accountability is not only important for enhancing governance but also for fulfilling citizens' right to know how public funds are being spent [50]. In Indonesia, public accountability is supported by legal frameworks, including the Public Information Disclosure Law, which mandates government agencies to provide information about their financial activities and operations.

However, despite the legal requirements for financial transparency, many local governments still struggle with inadequate disclosure of financial information [51]. This is particularly true for smaller and less developed regions, where institutional capacity and human resources are limited. Local governments in these regions may not have the necessary infrastructure, expertise, or commitment to fully comply with

financial disclosure requirements. As a result, financial reports often lack the depth, clarity, and comprehensiveness required to meet legal standards and public expectations. In Indonesia, the financial reporting requirements for local governments are governed by a series of legal and institutional frameworks concerning State Finances is one of the key pieces of legislation that sets out the financial reporting obligations of the government, including the requirement for presidents, governors, and mayors to submit accountability reports on the implementation of the state or regional budget [52-61]. These reports must include essential financial documents such as balance sheets, realized state or regional budget reports, cash flow statements, and notes to financial statements.

The Indonesian government has also established accounting standards to guide the preparation of government financial reports. The regulation also emphasizes the principle of complete disclosure, meaning that government financial reports must provide all relevant information necessary for stakeholders to understand the financial condition and performance of local governments [62-69]. This includes not only the information presented in the main financial statements but also detailed notes and supplementary disclosures. The Audit Board of the Republic of Indonesia (BPK) plays a crucial role in ensuring that local governments comply with these financial reporting standards. The BPK conducts audits of the financial statements submitted by local governments and expresses an opinion on the reliability, reasonableness, and compliance with accounting standards [70-75]. This audit process is vital for maintaining the integrity of public financial management and providing assurance to stakeholders, including the public, that government resources are being used appropriately. The BPK's role in ensuring accountability is an essential safeguard in the public financial management system [76].

Despite the regulatory frameworks and institutional oversight in place, the level of financial disclosure in Indonesia's local government financial reports remains relatively low. Studies conducted over the years have shown that many local governments have not fully complied with the mandatory disclosure items outlined in the government accounting standards [77-82]. Research has found that the average level of disclosure in local government financial reports has been consistently below 50%, indicating that local governments have not adequately disclosed critical financial information. This low level of disclosure can be attributed to several factors, including the lack of technical capacity and expertise in preparing financial reports, as well as institutional challenges such as insufficient resources and inadequate governance structures. In many cases, local governments have not been able to adopt the accrual-based accounting systems required by government regulations, further hindering their ability to provide complete and accurate financial disclosures [83-89]. Additionally, there may be a lack of political will or resistance to full transparency, particularly in regions with high levels of corruption or where there is a lack of oversight.

To address these challenges, it is essential to identify the factors that influence the level of financial disclosure in local government financial reports. One of the key factors is the adoption of accrual-based Government Accounting Standards (SAP), which was introduced in 2015-2016. The shift to accrual-based accounting is intended to improve the accuracy and reliability of financial reports by recognizing revenues and expenditures when they are incurred, rather than when cash is received or paid. This approach allows for a more comprehensive view of a government's financial position and performance [90-95]. The adoption of accrual-based accounting is seen as a critical step toward improving financial transparency and accountability in local governments. However, the transition has been challenging for many regions, particularly in East Java, which has the highest number of districts and cities in Indonesia. These regions face significant challenges in terms of institutional capacity and resources, making it difficult to fully implement accrual accounting systems and achieve the required level of financial disclosure [96-101].

Despite these challenges, there are signs of progress. In recent years, several local governments have made strides in improving their financial reporting practices and enhancing transparency. These improvements are often driven by external pressures, including audits conducted by the BPK, as well as the growing demand for greater accountability from civil society organizations and the public. As the government continues to implement reforms and strengthen institutional frameworks, the hope is that financial reporting practices will improve, leading to greater transparency and accountability at the local government level [102-107]. In the implementation of regional autonomy in Indonesia has brought about significant changes to the financial management system. While regional autonomy has provided opportunities for local governments to manage their finances more effectively, it has also raised challenges related to transparency, accountability, and the quality of financial reporting. The demand for transparency in public financial management continues to grow, and efforts to improve financial disclosure are crucial for ensuring that local governments can effectively manage public resources and foster public trust [108-111]. By strengthening legal frameworks, improving institutional capacity, and adopting more rigorous financial reporting standards, Indonesia can continue to make progress toward achieving greater transparency and accountability in local government financial management.

2. Literature Review

Government Regulation Number 71 of 2010 concerning Government Accounting Standards has been in force since 2015. Government Accounting Standards are accounting principles that are used as guidelines in preparing government financial reports. [1], whose implementation was planned to begin in 2008 in accordance with Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury. However, the accrual-based Government Accounting Standards were only implemented in 2015 due to various constraints [3].

Government Regulation No. 71 of 2010 concerning Government Accounting Standards states that government financial reports consist of reports on the implementation of the budget, financial reports, and Notes to Financial Statements (CALK) [8].

The government must make notes to the financial statements as part of the financial reports so that the financial statements are easy to understand, avoiding any misunderstanding for the reader. CALK provides information about the explanation of financial statement posts, ensuring that the information disclosed is adequate [4]. There are two types of disclosures in financial statements: mandatory disclosure and voluntary disclosure. Mandatory disclosure is information that must be disclosed in accordance with regulations established by the authoritative body, while voluntary disclosure refers to additional information provided outside the mandatory disclosure items, offering more context for users of the financial statements [12].

According to signaling theory, there is a "signaller" who provides information about the organization and a "receiver," a party that does not have information about the organization but requires it [10]. The information given by the signaller is essential for decision-making, whether it is positive or negative. However, in general, the signaller prefers to convey positive information, as it is perceived to benefit the signaller [13]. Local governments, as signallers, often try to provide positive signals to the community as receivers, hoping to gain public support for the government's performance and, in the case of re-election, to ensure the government's success in future terms [20].

Financial statements serve as a medium to deliver these signals to the public. Communities hold governments accountable for managing resources, and financial reports containing information about government performance are crucial for maintaining transparency [21]. The public demands this transparency to reduce the imbalance or asymmetric information between the government and the people. The information disclosed by the government in financial statement disclosures signals

the performance of government management, allowing the public to assess whether the government is managing public resources efficiently and effectively [24].

3. Hypothesis Development

According to signalling theory, the wealth of regional governments plays a significant role in their motivation to provide positive signals through financial disclosures. When a regional government is wealthier, it is more likely to showcase its financial achievements, such as the level of local revenue (PAD). By doing so, the government aims to communicate its success and efficiency to the public, which can, in turn, build trust and legitimacy. Positive signals are conveyed by the regional government through disclosures in its financial statements. As the wealth of the local government increases, so does its capacity to provide such disclosures, as wealth often correlates with better resources, infrastructure, and capacity for transparency. The greater the wealth of the region, the higher the resources available to ensure proper disclosure of financial information. This ability to provide comprehensive financial data aligns with the principles of transparency and accountability, encouraging local governments to increase their disclosure efforts. Numerous studies have indicated a positive relationship between regional wealth and the level of disclosure in financial reports. For instance, research has shown that wealthier local governments are more likely to comply with the mandatory disclosure requirements in their financial statements.

Human resources are another crucial factor influencing the quality of financial reporting. In regional governments, the head of the region holds significant financial management authority, and is directly responsible for ensuring that financial reports comply with government accounting standards. The qualifications and education of the regional head can significantly impact the quality of financial disclosures [112-117]. Regional heads with backgrounds in economics or accounting are likely to have a better understanding of government accounting standards, making it easier for them to prepare and present financial statements in line with regulatory requirements. This knowledge ensures that the financial reports contain the necessary information for stakeholders. Research has demonstrated that the educational background of the regional head is a significant factor in determining the level of compliance with mandatory financial disclosures. The ability to understand and apply government accounting standards effectively is crucial in ensuring that financial statements meet the expectations of stakeholders. Previous studies suggest that when regional heads have relevant educational qualifications, they are more likely to ensure that the financial reports are transparent, accurate, and compliant with disclosure requirements [118-122].

Intergovernmental revenue is another important factor that can influence the level of financial disclosure by local governments. This refers to the funds that local governments receive from the central or provincial government, such as grants, transfers, or equalization funds. When local governments receive substantial intergovernmental revenue, there is a strong incentive to provide clear and comprehensive disclosures. This is because these funds come from taxpayers at higher levels of government, and there is a public expectation that the funds will be used responsibly and transparently. The local government must demonstrate accountability for the proper use of these funds to both the higher levels of government and the public. According to signaling theory, when the level of intergovernmental revenue is high, local governments are more motivated to provide positive signals through financial disclosures [123-127]. They aim to demonstrate that the funds have been managed effectively and in accordance with legal and regulatory frameworks. Several studies have shown that there is a positive relationship between the level of intergovernmental revenue and the level of financial disclosure. Governments with a greater reliance on intergovernmental revenue tend to disclose more financial information to ensure that stakeholders can monitor and assess the use of these funds [128].

The population size of a region also plays a significant role in determining the level of financial disclosures made by local governments. The larger the population, the

greater the demand for transparency and accountability in financial management. A larger population often leads to more complexity in governance, and there is typically more scrutiny from the public regarding how the government manages regional resources. As the principal in the principal-agent relationship, the community demands that the government act in their best interests by providing information about how resources are managed. This accountability is often expressed through financial disclosures. The larger the population, the more pressure the local government faces to disclose financial information comprehensively. This relationship is supported by previous studies, which found that larger populations tend to lead to higher levels of financial disclosure, as there is a greater demand for transparency. The complexity of government increases with population size, and with that complexity comes a greater need for transparency. Researchers have consistently found a positive correlation between population size and the level of financial statement disclosures, indicating that governments in larger regions are more likely to provide detailed financial information.

These factors—regional wealth, educational background of the regional head, intergovernmental revenue, and population size—are all key drivers of the level of financial statement disclosures in local governments. Together, they illustrate how various internal and external factors influence the way local governments approach financial reporting. Understanding these factors is crucial for improving transparency and accountability in government financial management, which is necessary for building trust and ensuring that public resources are managed effectively.

4. Result and Discussion

The dependent variable in this study is the level of compliance required by the Regional Government Financial Statements. This level of compliance is determined by comparing the number of disclosure items available in the LKPD (Local Government Financial Statements) with the number of disclosure items that should be presented in the LKPD according to Government Regulation No. 71 of 2010 concerning Accrual-based Government Accounting Standards. To measure compliance, the study assigns a value of one point for each item disclosed, and a value of zero for each item that is not disclosed. The total number of disclosed items is then calculated, and this sum is divided by 327, which represents the total number of checklist items specified in the regulation. This method provides a quantitative measure of the degree to which regional governments comply with mandatory disclosure requirements in their financial statements.

The independent variables in this study consist of the wealth of the regional government, the educational background of the regional head, intergovernmental revenue, and the population size. The wealth of the regional government is quantified by the ratio of regional own-source revenue (PAD) to total regional income. This data is obtained from the Budget Realization Report in the Regional Government Financial Report. The idea behind this measure is that wealthier regional governments may have more resources to disclose and therefore may be more motivated to demonstrate compliance with financial reporting standards. This relationship is consistent with the signaling theory, which posits that wealthier entities are more likely to provide positive signals to stakeholders by disclosing financial information that highlights their performance. The educational background of the regional head is another key factor in the analysis. This variable is represented as a dummy variable, where a value of 1 is assigned if the regional head has an educational background in economics or accounting, and a value of 0 is assigned if the regional head holds a different academic qualification. The rationale behind this variable is that regional heads with relevant educational backgrounds might be more equipped to understand and apply government accounting standards, resulting in higher levels of compliance with disclosure requirements.

Intergovernmental revenue is also considered an important factor influencing the level of compliance with financial disclosures. This variable is measured by

comparing the total balance funds (i.e., funds received from the central or provincial government) with the total income of the regional government. The hypothesis here is that regional governments with greater intergovernmental revenue may feel more accountable for the management of these funds, leading them to disclose more information about their use in order to ensure transparency and meet the expectations of higher levels of government. A larger amount of intergovernmental revenue may also indicate a higher degree of financial dependency on other levels of government, which can increase pressure to maintain transparency and provide adequate disclosures about the use of transferred funds.

Finally, the population size of the region is included as an independent variable. Population size is considered a proxy for the complexity of local government. Larger populations are associated with greater administrative and financial complexities, which may require more comprehensive and detailed financial disclosures. Larger populations may also exert greater public pressure on the local government to disclose financial information, as citizens demand accountability and transparency in the use of public funds. The population size is measured using the natural logarithm of the population, with data sourced from the Central Statistics Agency's website. This transformation is often used to reduce skewness and better fit the data to regression models.

The data analysis for this study is performed using multiple linear regression analysis. Multiple regression is chosen because it allows for the examination of the relationship between the dependent variable and several independent variables simultaneously, while controlling for the potential effects of other factors. However, before running the regression analysis, it is essential to ensure that the data meets the assumptions required for valid regression analysis. These classical assumptions include normality, multicollinearity, heteroscedasticity, and autocorrelation.

The normality test checks whether the residuals of the regression model are normally distributed. This is important because many statistical tests assume that the errors or residuals of the model follow a normal distribution. If the residuals are not normally distributed, the results of the regression analysis may be biased or inaccurate. The multicollinearity test examines whether any of the independent variables are highly correlated with each other. High correlation between independent variables can distort the results of the regression model, making it difficult to determine the individual effect of each variable. If multicollinearity is present, some independent variables may need to be removed or combined to improve the model's reliability.

The heteroscedasticity test evaluates whether the variance of the residuals is constant across all levels of the independent variables. In other words, it tests whether the spread of the residuals is the same across different values of the independent variables. If heteroscedasticity is present, the regression estimates may be inefficient and lead to incorrect conclusions. The autocorrelation test checks whether the residuals from one observation are correlated with the residuals from another observation. This is particularly important in time-series data, but it can also apply to cross-sectional data if there is a possibility of correlation between observations. Autocorrelation can lead to inefficient estimations and misleading statistical tests. Once the classical assumption tests are passed, hypothesis testing is conducted to determine the significance of the independent variables in explaining the dependent variable. The hypothesis testing is carried out using SPSS software for Windows, version 20.0. This software is widely used for data analysis and provides a variety of statistical tools, including regression analysis and assumption tests, to facilitate the analysis of the data. By using SPSS, the study can generate the necessary coefficients, standard errors, t-values, and p-values to assess the strength and significance of the relationships between the independent variables and the dependent variable.

Descriptive statistics of the research variables are provided to offer an initial understanding of the data before conducting the regression analysis. These descriptive statistics include the mean, standard deviation, minimum, and maximum values for each of the variables in the study. The mean provides a central value for

each variable, while the standard deviation indicates the degree of variability or spread in the data. The minimum and maximum values give a sense of the range of the data and highlight any extreme values or outliers. These descriptive statistics serve as a foundation for interpreting the results of the regression analysis and for understanding the characteristics of the data. By examining variables such as regional wealth, the educational background of regional heads, intergovernmental revenue, and population size, the study seeks to provide insights into the determinants of financial transparency and accountability in local government financial reporting. The findings of the study could have important implications for policymakers, regional governments, and the public, as they highlight the factors that contribute to improved financial disclosure practices and greater government accountability (Table 1).

Table 1. Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation
Disclosure				
Region	0.697	0.790	0.7225	0.034
Wealth	0.0791	0.607	0.263	0.348
Total	1.717	4.862	3.572	0.728
Population	0	1	0.27	0.42
Education				

The educational background of the regional head showed a positive but not significant relationship with the level of mandatory disclosure in the financial statements of the local government, leading to the rejection of hypothesis H2. This result suggests that regional heads with backgrounds in economics or accounting might find it easier to understand and apply government accounting standards. However, the reality in East Java Province shows that many regional heads do not possess such educational backgrounds, which could explain the lack of significant impact on the disclosure levels. Similarly, the variable for intergovernmental revenue showed no significant relationship with the level of mandatory disclosure, leading to the rejection of hypothesis H3. These results suggest that decentralization has led to a lack of specific monitoring of local government financial reporting by the central government. Even when monitoring occurs, it does not seem to influence the quality of financial reporting or the level of disclosures related to balance funds in the region.

On the other hand, the population variable showed a significant positive relationship with the level of mandatory disclosure, supporting hypothesis H4. The significance value of 0.000 and positive coefficient indicate that as population size increases, the level of financial disclosure also increases. This finding suggests that larger populations lead to more complex governance, which, in turn, drives local governments to provide more comprehensive disclosures. Additionally, larger populations reflect higher demands for public services, further explaining why local governments in more populous areas are more likely to disclose detailed financial information to ensure accountability.

Based on the analysis and discussion, it can be concluded that the average score for the disclosure of financial statements by local governments in East Java Province is 72.8%. This result indicates a relatively high level of compliance compared to previous studies, but it remains below the full 100% compliance mark set by Government Accounting Standards. Consequently, it is essential for local governments to work towards maximizing financial disclosures to fully comply with these standards, thereby enhancing accountability and transparency in financial management. The findings of this study show that regional wealth and population size are positively related to the level of compliance with mandatory financial disclosure requirements.

Wealthier regions and those with larger populations tend to have better financial resources and greater public demand for transparency, which likely encourages higher levels of disclosure compliance. This relationship suggests that as regions grow wealthier and more populous, there is increased pressure and capacity to meet financial disclosure requirements in a transparent manner.

Conversely, the variables of intergovernmental revenue and the educational background of regional heads showed no significant relationship with disclosure compliance levels. This suggests that, contrary to expectations, receiving funds from the central government or having a regional head with a background in economics or accounting does not significantly influence the comprehensiveness of financial disclosures. It is possible that other factors, such as institutional capacity, regional policies, or local political dynamics, play a larger role in determining disclosure practices.

Conclusion

A key limitation of this study is that it focused solely on East Java Province, primarily due to restricted data access. This limited scope means that the findings may not be generalizable to other provinces in Indonesia with different socioeconomic contexts. Future research should consider including multiple provinces to gain a more comprehensive understanding of the factors influencing financial disclosure compliance across diverse regional contexts. Additionally, expanding the number of independent variables could help identify other factors that may contribute to local governments' transparency and accountability practices. To further enhance the quality of financial reporting, it is essential for local governments to invest in initiatives that promote a better understanding of accrual-based Government Accounting Standards (SAP). Given that these standards have only been implemented for a short period, more extensive training and socialization are necessary to ensure compliance. Such initiatives would help build the capacity of local government officials, enabling them to prepare financial statements that meet all requirements and ultimately increasing the level of transparency and accountability in local governance. By focusing on maximizing compliance, local governments can foster greater public trust and improve the quality of governance at the regional level.

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