
Analysis of Giving Opinion of the Audit Board of the Republic of Indonesia (BPK) on Unqualified Opinion (WTP)

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Abstract: The aim of the research is to find out and test as well as analyze the influence of government apparatus competence; organizational commitment; government apparatus behavior; standard operating procedures; internal control system; prudential principle toward unqualified opinion (*Pendapat Wajar Tanpa Pengecualian/WTP*) on financial accounting management of regional government in East Borneo Province. Approach method used in this research is descriptive quantitative equipped with qualitative approach that combines the result of data analysis obtained from statistical procedures (analysis) in form of numerical data and strengthen with qualitative research procedure that prioritizing more on the deep assessment process. The research found that, simultaneously government apparatus competence; organizational commitment; government apparatus behavior; standard operating procedures; internal control system; and prudential principle have influence on unqualified opinion (WTP). However, government apparatus competence partially has no influence on unqualified opinion (WTP).

Keywords: Unqualified Opinion, Governmental Accounting, Audit

1. Introduction

Unqualified opinion (WTP) is the best opinion on an entity's report. Furthermore, result of examination by the Audit Board of the Republic of Indonesia (BPK) in 2011, 2012, 2013, 2014, and 2015 in East Java are qualified opinion (Wajar Dengan Pengecualian/WDP) due to the weak internal control system [22]. An empirical study [15, 40, and 48] and opinion of the BPK (2016) explain that the national plan targets local government financial statements in 2014 should receive unqualified opinion from 60% of the examination result of the BPK. The Audit Board (BPK) uses the Professional Standard of Accounting of Indonesian Accountant as examination norms. Unqualified opinion (WTP) is an opinion issued by the auditors on financial statements and that it is the community demand [26]. In addition, it is the mandate of Law No. 17/2003 on state finance. The government is required to realize good public governance, especially in the state financial management. The government continues to improve

transparency and accountability of the state financial management. All form of institutional management and the improvement of human resources quality need organizational commitment and the commitment have positive influence on how the organization performs [16, 18]. [21, 24]. Therefore, performing employees are those having commitment in accordance by the organization goals.

The Government Internal Control System (*Sistem Pengendalian Intern Pemerintah/SPIP*) refers to the Government Regulation (PP) No. 60/2008 and Government Regulation No. 71/2011 states that the government accounting standard is also expected to receive unqualified opinion (WTP) from the BPK. In practice, it is difficult to get that opinion. It is due to the less performance of the existing human resources in the government. In East Borneo province and regencies/cities, however, since 2014 to 2015 have received WTP opinion from the BPK. Based on the phenomenon on the opinion of the BPK's audit result, various causes of the unreliable and less quality LKPD (reports on regional government financial management) can

be stated, which are weak internal control system and less obedience to the law. It is due to the inconsistent accounting system implementation that influencing the mindset and behavior, thus prudential principles need to be implemented. The weakness of government apparatus performance is more related to the disobedience to the prevailing laws and regulations. Therefore, it can be influenced the reliability of the regional government financial statements.

Accordingly, this study tries to explain weather giving opinion of the Audit Board of the Republic of Indonesia (BPK) On Unqualified Opinion (WTP) is associated with government apparatus competence; organizational commitment; government apparatus behavior; standard operating procedures; internal control system; and prudential principle. The rest of the paper is organized as follows: Section 2 provides theoretical study and hypotheses development. Section 3 describes research methodology. Section 4 presents results and discussion, and finally Section 5 provides summary and conclusion.

2. Theoretical Study and Hypotheses Development

2.1. Government Apparatus Competence

Competence is the ability to do a job based on the skills and knowledge of the job [1, 20], and also competence employee has direct influence on the performance [29]. Competence is stated in Section A Code of Professional Ethics of Certified Public Accountants, 2010; Professional Standards of Certified Public Accountants (SPAP, 2001). An audit should be conducted by one person or more who have the expertise. The expertise is related to the criteria required for auditor works. Based on the definition, it can be concluded that competence is the basic nature of a person and can be deeply predicted as well as attached to a person. Furthermore, auditor competence is the expertise and technical skills related to the job [3]. Based on the theory and results of the previous researches, hypothesis proposed is as follows:

Hypothesis 1 (H1): Government Apparatus competence (X_1) has significant influence on the Unqualified Opinion (WTP)

2.2. Organizational Commitment

Organizational commitment is a condition where an employee takes sides with certain organization [2, 16, and 21]. Moreover, there is evidence that organizational commitment has positive influence on the system formed in the organization [34]. Therefore, organizational commitment reflects the understanding level of a person on the organization and bound to the organization goals. A research found that organizational commitment has positive and significant influence on the system formed in the organization [34]. Moreover, another research also indicates the similar result which has the research purposes to find out the independent of an auditor against the organizational commitment and to find the effect of performance on an entity [44]. The performance of both parties which are the

auditors and auditee can be found in the audit result. Based on the theory and results of the previous researches, hypothesis proposed is as follows:

Hypothesis 2 (H2): Organizational commitment (X_2) has significant influence on the Unqualified Opinion (WTP)

2.3. Government Apparatus Behavior

Positive behavior is an activity that positively related to the success of an organization [4, 24, 25, and 49]. Meanwhile, behavior is human act or activity with broad meaning. Indonesia Dictionary (2006) defines behavior as the response/reaction of an individual to stimulation from various sources. Therefore, behavior is all human activities, both directly and indirectly observed. Government apparatus is the state/regional devices [9]. Apparatus is the main key in conducting activities both in government and private organizations [9]. Based on the theory and results of the previous researches, hypothesis proposed is as follow:

Hypothesis 3 (H3): Government Apparatus behavior (X_3) has significant influence on the Unqualified Opinion (WTP)

2.4. Standard Operating Procedures

Government regulation No. 35/2012 on Standard Operating Procedures (SOP) is a series of written and standardized instructions of the process of activities enforcement of regional government organization. Besides that, SOP has positive influence on the organizing of regional government [43]. According to PP (Government Regulation) No. 35/2012 explained that Standard Operating Procedures are guidance or reference to do work duties according to the function and performance appraisal tool of government institutions based on the technical, administrative and procedural indicators according to the working rules and system of the related work unit. Based on the theory and results of the previous researches, hypothesis proposed is as follow:

Hypothesis 4 (H4): SOP (X_4) has significant influence on the Unqualified opinion (WTP)

2.5. Internal Control System (SPI)

In 1949 the *Committee of the American Institute of Accountants* (currently *The American Institute of Certified Public Accountant* or AICPA) explains internal control. PP No. 60/2008 Article 1 Paragraph 1 and 2 defines internal control system as a process that integral to the acts and activities conducted continuously. A research indicated significant influence of government accounting standard on the determined procedure [1]. Further research finds that the implementation of regional financial accounting system and government financial accounting standard has influence on Unqualified Opinion (WTP) [34]. Those researches inform that regional financial accounting system has effectively run and produced good quality of financial statements. The quality has passed the BPK audit. Based on the theory and results of the previous researches, hypothesis proposed is as follow:

Hypothesis 5 (H5): Internal control system (X_5) has positive and significant influence on the Unqualified opinion (WTP)

2.6. Prudential Principle

Prudential principle is a principle followed in presenting financial statements. It is the required principle in presenting financial statements to avoid material misstatement [5]. When auditors present the result of examination report based on invalid financial statements, the result states invalid as well [6]. Moreover, conservatism is a prudential principle to face examination risk [11]. It is an action taken by the auditor related to the fulfillment of objectivity [14]. Based on the theory and results of the previous researches, hypothesis proposed is as follow:

Hypothesis 6 (H6): Prudential principle (X_6) has positive and significant influence on the Unqualified Opinion (WTP)

2.7. Unqualified Opinion (WTP)

Unqualified opinion is opinion given by auditor after completing the audit process according to the auditing standard and no limitation found in audit scope, no significant exception on the fairness in the preparation of regional government financial statements which are implemented consistently. Unqualified opinion audit report is mostly needed by all parties, such as client, financial information users as well as auditor. Unqualified opinion means free from doubt, dishonesty and has the completeness of information. The opinion is not only limited to the number of Rupiah and disclosure stated in the financial statements but also based on the accuracy of information classification obtained. Based on the theoretical study and hypotheses development, the research conceptual framework according to the title is presented in the following Figure 1.

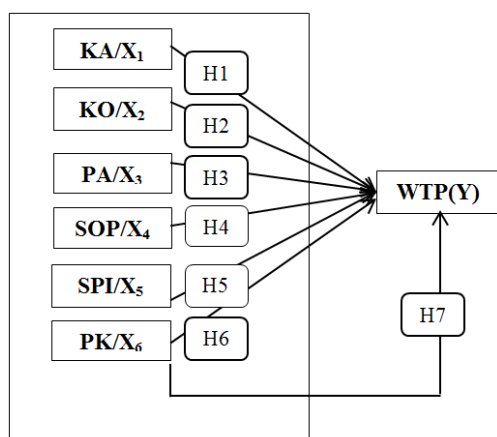


Figure 1. Conceptual Framework of Research Model.

3. Research Method

Qualitative approach has been used in this research. Quantitative approach is an approach that combines the result of data analysis obtained by using statistical procedure in form of numeric data or numbers to help data processing. The data have been obtained from questionnaire and tabulated for grouping of each variable.

Type of data used in the research is quantitative data

emphasizing on theoretical test through the measurement of research variables using numbers data. The numbers, then, processed and analyzed using statistical rules. Data used in the research are the summaries of questionnaire according to the variables in the research.

Data used in the research was primary data since it obtained directly from the respondents through questionnaire distribution. The data have been tabulated by the researchers. Result of data tabulation was processed using IBM SPSS 20 and followed by data validity and reliability tests.

3.1. Research Object and Sample

Population of research object are Local Government Work Unit (SKPD) in the East Borneo Province, such as (1) governor office, (2) regent/mayor office, (3) the Audit Board of East Borneo Area, (4) the Regional Finance and Asset Management Board (BPKAD), (5) Department of Education of Province, (6) Department of Education of Regency/City, (7) Department of Labor of Province and Regency/City, (8) Department of Public Works of Province and Regency/City, (9) Local Revenue Office (Dipenda) of Regency/City, (10) Chamber of Commerce and Industry of Province and Regency/City, (11) higher education institutions, and (12) people of East Borneo. Samples used in the research are (1) government apparatus of province and regency/city, (2) lecturers and college students, and (3) community. The criteria of research sample are (1) government apparatus at least have 3 year experience, (2) lecturers with minimum teaching experience of 3 years, (3) college students who had taken the course of Auditing and Government Accounting, and (4) community with minimum level of education of Diploma III (D3). The number of questionnaire distributed was 750 respondents but only 610 questionnaires were returned and feasible to be processed.

3.2. Data Collection Technique

Data used in the research was obtained from the respondents answer to the questionnaire distributed. The questionnaire was collected through each SKPD, department of the universities, head of class, and neighborhood association. The questionnaires are in Likert scale with alternative answers of: strongly agree, agree, disagree, and strongly disagree with interval of 1-4.

Table 1. Questionnaire Measurement Value.

No	Scale	Category/Indicator
1	4	Very Good/Strongly Agree (SB/SS)
2	3	Agree/Good (S/B)
3	2	Disagree/Not Good (TS/TB)
4	1	Strongly Disagree/Worse (STS/STB)

Source: Sugiyono 2009 reprocessed data

All indicators of questionnaire measurement values received the same treatment as indicated in the above Table 1.

3.3. Instrument Validity Test

IBM SPSS 20 was used to test validity of the data in this

research. The test has done to measure whether the question items in the questionnaire are valid or not. Validity test was used to test the government apparatus competence, organizational commitment, government apparatus behavior, standard

operating procedures, internal control system, and prudential principle that could influence the dependent variable, which is unqualified opinion. Instrument validity test was conducted before data analysis, as presented in the following table.

Table 2. Validity Test of the Instruments of Independent and Dependent Variables.

Statement	Person Correlations	Sig.	Description
Government Apparatus Competence (KA/X ₁)	.679**	.000	Valid
Organizational Commitment (KO/X ₂)	.795**	.000	Valid
Government Apparatus Behavior (PA/X ₃)	.608**	.000	Valid
Standard Operating Procedures (SOP/X ₄)	.711**	.000	Valid
Internal Control System (SPI/X ₅)	.666**	.000	Valid
Prudential Principle (SK/X ₆)	.634**	.000	Valid
Unqualified Opinion (WTP/Y)	.583**	.000	Valid

Source: data processed with IBM SPSS 20

3.4. Data Reliability Test

Reliability test indicates whether a measurement tool can be trusted and free from bias [8, 17]. Reliability test shows

the consistency of the measurement instruments to measure the same symptoms. The result of reliability test is presented in Table 3, as follow.

Table 3. Reliability Test of the Instruments of Independent and Dependent Variables.

Statement	Cronbach's Alpha	Sig.	Description
Government Apparatus Competence (KA/X ₁)	.732**	.000	Reliable
Organizational Commitment (KO/X ₂)	.725**	.000	Reliable
Government Apparatus Behavior (PA/X ₃)	.747**	.000	Reliable
Standard Operating Procedures (SOP/X ₄)	.736**	.000	Reliable
Internal Control System (SPI/X ₅)	.728**	.000	Reliable
Prudential Principle (SK/X ₆)	.735**	.000	Reliable
Unqualified Opinion (WTP/Y)	.744**	.000	Reliable

Source: data processed with IBM SPSS 20

3.5. Classical Assumption Test

Classical assumption test is a statistical requirement that should be met in Ordinary Least Square-based multiple linear regression analysis [8, 10]. The linear regression model is stated as a good model when it has normal or close to normal data distribution. Moreover, classical assumption test consists of normality, multicollinearity, heteroscedasticity, autocorrelation, and model linearity tests [12, 38].

3.6. Normality Test

Normality test is used to test whether the independent and dependent variables are normally distributed [8, 27, 38, 39]. In this research, the normality test used histogram graphic with normal probability plot (P-P plot). It appears that in X and Y axes points are occurred interchangeably above and under the diagonal line. That condition indicates that data is normally distributed [27, 38, and 39].

3.7. Multicollinearity Test

Multicollinearity test is conducted to find out whether a correlation between dependent and independent variables is found in the regression model [8, 10, 39]. Multicollinearity test is conducted by looking at the value of Variance Inflation Factor (VIF) of each independent variable against its dependent variable. If the VIF value is no more than 10 then there is no multicollinear symptom in the model.

Table 4. Result of Multicollinearity Test.

Collinearity Statistic		
Variable	Tolerance	VIF
X1/KA: Apparatus competence	.208	4.805
X2/KO: Organizational commitment	.477	2.098
X3/PA: Apparatus behavior	.536	1.867
X4/SOP: Standard operating procedures	.194	5.155
X5/SPI: Government Internal Control System	.436	2.294
X6/PK: Prudential Principle	.446	2.243

Source: data processed with IBM SPSS 20

Based on Table 4, it can be seen that Collinearity Statistical Test of independent variables resulted in tolerance value more than 0.1 and the VIF value less than 10. It indicates that the model used in this research was appropriate (no multicollinearity).

3.8. Heteroscedasticity Test

Heteroscedasticity test is conducted to detect the existence of heteroscedasticity [8, 11, 27, and 39]. Based on the result of heteroscedasticity test it can be seen in the Scatterplot graph that points are distributed on various place evenly, therefore it can be concluded that there is no heteroscedasticity.

3.9. Autocorrelation Test

Ghozali (2016) stated that if the value of Durbin-Watson (DW) 0-1.5, so, positive autocorrelation is occurred, and if

the value is between 1.5 and 2.5 then there is no autocorrelation. Based on the result of the autocorrelation test, the value of Durbin-Watson is 1.679, which is higher than 1.5; therefore, it can be concluded that there is no autocorrelation in the research model.

4. Result and Discussion

4.1. Analysis of Coefficient of Determination Test (R^2)

Coefficient of determination (R^2) measures whether the

Table 5. Result of the Calculation of Coefficient of Determination.

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.557 ^a	.310	.303	1.616

Source: data processed with IBM SPSS 20

Based on the output of IBM SPSS, the value of coefficient of determination (R^2) was 0.310. In other words, the percentage indicates that 31% of dependent variable can be explained by independent variables which are government apparatus competence (X_1), organizational commitment (X_2), government apparatus behavior (X_3), standard operating procedures (X_4), internal control system (X_5), and prudential principle (X_6) and the remaining 69% explained by other variables excluded in this model.

4.2. F Test Analysis (Simultaneous Test)

F statistic test is used to find out whether the independent variables are simultaneously influence the dependent variable [12, 19]. F test or ANOVA is used to test whether the

models are able to explain the variation of dependent variables. The value of the coefficient of determination is between 0 and 1. Smaller R^2 value indicates that the ability of the independent variables on explaining the variation in dependent variable is limited. A value close to one means that the independent variables give almost all information needed to predict the variation in the dependent variable [8]. The result of the calculation of coefficient of determination in this research is displayed in the following Table 5.

independent variables simultaneously influence the dependent variable. The result of F test can be seen in the following table 6.

Based on the Table 6, we can conclude that government apparatus competence (KA/X_1); organizational commitment (KO/X_2); government apparatus behavior (PA/X_3); standard operating procedures (SOP/X_4); internal control system (SPI/X_5); and prudential principle (PK/X_6) simultaneously have significant influence on unqualified opinion (WTP). The calculation result in Table 6 shows that F_{table} value based on the formula of $df = n - k - 1$, where $df = 610 - 6 - 1 = 603$ and significance level of 0.05 is 4.28. Whereas, F_{count} is 45.158 with significance value of $0.00 < 0.05$.

Table 6. Result of F Statistic Test ANOVA.

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	58.664	6	9.777	45.158	.000 ^b
Residual	130.558	603	.217		
Total	189.221	609			

a. Dependent Variable: Y
b. Predictors: (Constant), X_1 , X_2 , X_3 , X_4 , X_5 , X_6

Source: data processed with IBM SPSS 20

Table 7. Result of Multiple Linear Regression (Partial Test).

Research Variable	Coefficient B	t-count	Sig	Decision
(Constant)	.873			
KA/X_1	-.052	700	.484	Not significant
KO/X_2	.309	5.852	.000	Significant
PA/X_3	.209	3.509	.000	Significant
SOP/X_4	.317	3.523	.000	Significant
SPI/X_5	-.214	-5.449	.000	Significant
PK/X_6	.187	4.288	.000	Significant

b. Dependent Variable WTP/Y
N = 610
R = .557
 $R^2 = .310$
Adjusted $R^2 = .303$
 $F_{count} = 45.158$

Source: data processed with IBM SPSS 20

4.3. Analysis of Partial Test (*t* test)

T test is used to find out the influence of each independent variable on the dependent variable. The result of t-test can be seen in the following table 7.

Based on the test result presented in Table 7, a multiple regression linear equation obtained: $Y = 0.873 + (-0.052 X_1) + 0.309 X_2 + 0.209 X_3 + 0.317 X_4 + (-0.214 X_5) + 0.187 X_6 + e$.

First hypothesis. Government apparatus competence (KA/ X_1) has negative influence on WTP since the test result indicated that t_{count} is 700 with significant value of $0.484 > 0.05$. It can be concluded that government apparatus competence (KA/ X_1) variable has no influence on the unqualified opinion (WTP). The research result contradicts with the research result conducted by [23]; [11] stated that human resources capacity has influence on the truth of regional government financial reporting. The regional government financial statement stated true when the information do not present material misstatement on the financial statements.

Second hypothesis. Organizational commitment (KO/ X_2) has positive influence on unqualified opinion (WTP) since the test result indicated that t_{count} was 5.852 with significant value of $0.00 < 0.05$. It can be concluded that organizational commitment (KO/ X_2) had positive influence on unqualified opinion (WTP). The research result is supported by previous research [34] that stated organizational commitment has significant influence on WTP; in this case, the success of the implementation of Government Regulation (PP) No. 24/2005 can improve the reliability and the quality of government financial statements.

Third hypothesis. Government apparatus behavior (PA/ X_3) had positive influence on unqualified opinion since the test result indicates that t_{count} is 3.509 with significant value of $0.00 < 0.05$. It can be concluded that government apparatus behavior (PA/ X_3) has positive influence on unqualified opinion (WTP). The result of this research is supported by [9] that say government apparatus behavior has significant influence on WTP since the main key in organizing activities, either in government or private organization, is positive behavior of the apparatus. The research result can be concluded that government apparatus behavior is a significant factor for regional government to achieve unqualified opinion (WTP).

Fourth hypothesis. Standard operating procedures (SOP/ X_4) has positive influence on unqualified opinion since the test result indicated that t_{count} was 3.523 with significant value of $0.00 < 0.05$. It can be concluded that standard operating procedures (SOP/ X_4) has positive influence on unqualified opinion (WTP). The research result is supported by [48] that argued standard operating procedures has positive influence on WTP since WTP

becomes the priority scale that should be improved by the regional government to receive unqualified opinion. In addition, [43] and [14] stated that an organization that implements SOP has positive influence on the performance.

Fifth hypothesis. Internal control system (SPI/ X_5) had significant influence on unqualified opinion since the test result indicated that t_{count} was -5.449 with significant value of $0.00 < 0.05$. It can be concluded that government internal control system (SPI/ X_5) had significant influence on unqualified opinion (WTP). The research result is supported by [2]; [28]; [11] stated that internal control system as an independent variable has an influence on the quality of financial statement information.

Sixth hypothesis. Prudential principle (PK/ X_6) has significant influence on unqualified opinion since the test result indicated that t_{count} is 4.288 with significant value of $0.00 < 0.05$. It can be concluded that prudential principle (PK/ X_6) has positive influence on unqualified opinion (WTP). The research is supported by [11] stated that internal control system as an independent variable has an influence on the quality of financial statement information.

5. Conclusion

The research discusses the government apparatus competence, organizational commitment, government apparatus behavior, standard operating procedure, and internal control system by distributing 750 questionnaires with 610 questionnaires returned and feasible to be processed. The research explains that:

Based on the result F-test ANOVA showed F_{count} of $45.158 > 4.28$ with Sig. F (0.00) smaller than alpha (0.05). It indicates that government apparatus competence, organizational commitment, government apparatus behavior, standard operating procedures (SOP), and internal control system (SPI) simultaneously had significant influence on unqualified opinion (WTP).

Regression analysis t-test result shows that government apparatus competence (PA/ X_1) has no significant influence on unqualified opinion (WTP/Y), however organizational commitment (KO/ X_2), government apparatus behavior (PA/ X_3), standard operating procedures (SOP/ X_4), internal control system (SPI/ X_5), and also prudential principle (PK/ X_6) partially has influence on unqualified opinion (WTP/Y).

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