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The Effect of Full Accrual Accounting Implementation on Audit Delay (Evidence from Districts/Citied Government in Indonesia for The Years 2013-2016)

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Abstract: *This study investigates the effect of full accrual accounting implementation on audit delay using all districts/cities government in Indonesia for the years 2013-2016. The total sample of districts/cities government in this study is 476 cities with four years observation period. Using the research purposive sampling method, this study collected 1,904 samples. The independent variable in this study is the implementation of full accrual accounting, includes several control variables, such as local government size (SIZE), population and leverage. To test the hypothesis, this study used logistic regression techniques (Binary Logistics). The results of this study showed that the implementation of full accrual accounting, local government size (SIZE), population and leverage has a significant effect on audit delay.*

Keywords: *Full Accrual Accounting, Audit Delay, Districts /Cities Government in Indonesia.*

Intisari: *Penelitian ini menyelidiki pengaruh dari penerapan akuntansi akrual penuh terhadap penundaan audit dengan menggunakan semua pemerintah kabupaten / kota di Indonesia untuk tahun 2013-2016. Total sampel pemerintah kabupaten / kota dalam penelitian ini adalah 476 kota dengan periode pengamatan empat tahun. Menggunakan metode purposive sampling penelitian, penelitian ini mengumpulkan 1.904 sampel. Variabel independen dalam penelitian ini adalah penerapan akuntansi akrual penuh, mencakup beberapa variabel kontrol, seperti ukuran pemerintah daerah (SIZE), populasi dan leverage. Untuk menguji hipotesis, penelitian ini menggunakan teknik regresi logistik (Binary Logistics). Hasil penelitian ini menunjukkan bahwa penerapan akuntansi akrual penuh, ukuran pemerintah daerah (SIZE), populasi dan leverage memiliki pengaruh yang signifikan terhadap keterlambatan audit.*

Kata Kunci: *Akuntansi Akrual Penuh, Penundaan Audit, Pemerintah Kabupaten / Kota di Indonesia.*

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1. Introduction

Regional financial reports are one form of regional government accountability for the financial performance of the community. Financial statements indicate management's responsibility to users of the resources entrusted to them. Financial statements information will be more useful if it is more accurate, relevant and timely (Rudianto, 2009). The basic characteristics of financial statements are reliability, relevance, timeliness, consistency, and comparability (Payne and Jensen, 2002). The timeliness of financial statements is requisite to improve the relevance and reliability of financial statements (Setyahadi, 2012).

The government demands the provision of high-quality information. To fill that demands, the central government issued new regulations that straighten improvement management of state finances. This regulation was made to increase accountability and transparency in the government sector in Indonesia. The seriousness of the government is supported by the emergence of Law No. 22 and 25 of 1999 governing Regional Government and Financial Balance between the Central and Regional Governments. Furthermore, Government also issued Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Examination of Management and Responsibility of State Finance.

Along with the issuance of Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004, as a result, there are adjustments and amendments to the previous laws and regulations. Issuance of Law No. 33 of 2004 concerning Financial Balance between Central and Regional Governments in place of Law No. 22 of 1999. Then Law No. 22 of 1999, which was replaced with UU No. 32 of 2004 concerning Regional Government, then replaced again with Law No. 23 of 2014, later amended by Law No. 2 of 2014 concerning changes to Law No. 23 of 2014 and further amended by Law No. 9 of 2015 concerning Determination of Substitute Government Regulations Law No. 2 of 2014. Also, Government Regulation No. 24 of 2005 concerning Government Accounting Standards (SAP). Government Regulation No. 24 of 2005 was the first SAP issued by the Government Accounting Standards Committee (KSAP) and was the first government accounting standard in Indonesia.

Accounting standard is beneficial in preparing financial statements given to interested parties. Financial report users from outside the organization will more easily understand the information presented in the information uses accounting standards that can be understood in general (Halim and Kusufi, 2014).In 2010 accounting standard for the public sector only issued an accrual-based regulation on Government Accounting Standards (SAP), namely Government Regulation No. 71 of 2010. PP No. 71 of 2010 then it is a substituted by PP No. 24 of 2005. According to *Permendagri* No. 64 of 2013 article 10 paragraph (2), the regional government can apply SAP accrual based not later than the 2015 fiscal year. Therefore, at this time the central and local governments have implemented Government Accounting Standards based on full accrual accounting. The implementation of accrual accounting aims to improve government accountability and improve the quality of decision making within the government (Harun, 2009).

Most financial report users (about 90%) believe that timeliness is an important characteristic of government financial reporting (Jones et al., 1985). Timeliness depends on the audit function because financial statements cannot be issued before the audit is concluded (Johnson, Davies, & Freeman, 2002). The timeliness of actual financial statements has been regulated in *Permendagri* No. 13 of 2006, which was later replaced by *Permendagri* No. 59 of 2007 and amended again by *Permendagri* No.21 of 2011 concerning Regional Financial Management Guidelines stating that financial reports are submitted by the regional head to the Supreme Audit Agency (BPK) for inspection no later than 3 (three) months after the fiscal year ends. Based on Law No. 15 of 2004 concerning Examination of Management and Responsibility for State Finance, the report on the results of examination of regional government financial reports is submitted by the BPK to the DPRD no later than 2 (two) months after receipt of the financial statements of local governments.

The implementation of full accrual accounting as a standard for accounting recording and reporting gives an impact on the audit process. The implementation of full accrual accounting requires additional procedures in conducting audits and increasing testing for accounts that are affected as a result of accounting base changes

(Fajrin, 2017). Yaacob and Che-Ahmad (2011) and Ariani (2013) states that IFRS adoption has a positive and significant effect on audit delay. However, the results of these studies are not in line with Sari's research (2014) companies that have adopted IFRS have a shorter audit delay.

The timeliness of the presentation of financial statements is in line with relevance and reliability of financial statements (Setyahadi, 2012) so that the accrual basis objective cannot be achieved when financial statements are not presented on time (PP No. 71 of 2010). Therefore, this study was conducted to determine the relationship between the effect of Full Accrual Accounting on the delay in the submission of financial statements (Audit Delay) in districts/cities governments in Indonesia at 2013-2016.

This research is expected to contribute to filling the gap of research results and giving additional literature regarding the implementation of accrual accounting to audit delay. This research is also expected to add research in the government sector on audit delay topic. Also, the results of this study are expected to be used as a reference for the BPK in looking at the determination of the length of audit time. This study uses secondary data obtained from the central BPK and the official BPS website.

2. Literature Review and Development of Hypotheses

Agency theory was developed by (Jensen and Meckling, 1976). Agency theory is defined as a concept of the relationship between principal and agent. Chan (2013) argues that public accountability exists in three levels of principal-agent relations: (1) bureaucratic accountability to the executive leadership, (2) the executive to the legislature, and (3) the government to the people. The regional government as an agent must provide accountability reports to the people in the form of LKPD audited by the BPK, as a form of accountability for the authority that has been granted by the public. DPRD is the bearer of the control function to run the government in the region which is a representation of people's representation as the principal.

The timeliness of audited financial reporting is one of the important qualitative characteristics in financial statements. The timely publication has been on the agenda of mandated timely publishing regulations. *Permendagri* No. 21 of 2011 and Law No.15 of 2004 have explicitly regulated the period of submission of regional financial reports to the BPK and the period of an audit by the BPK.

Changes to the basis of accounting aim to increase accountability and transparency (Mahmudi, 2010). Public sector audits have great potential in supporting the realization of continuous improvements in the interests of society, both as users of public services and as taxpayers (Bourn, 2007). The public sector audit function is expected to be able to encourage the creation of transparency and accountability. Fajrin (2017) said the implementation of accrual accounting has an impact on the addition of testing for accounts affected by the implementation of accrual accounting. A decrease in reporting time will occur because the number of financial reports produced increases (Owusu-Ansah. 2000). Organizations that implement accrual accounting concepts will need auditors to learn more which will cause delays in the delivery of unusual financial reports that are minimized (Owusu-Ansah, 2000).

As stated in Information Integration Theory, individual attitudes, and beliefs that are formed and modified when individuals receive new information. Furthermore, new information is interpreted and integrated with previous attitudes and beliefs held by individuals by Norman Anderson (in Fajrin 2017). If it is associated with changes in accounting standards, the BPK as the examiner gets new information in the form of accounting base changes that will cause changes in attitude according to the information obtained. Based on this explanation it can be concluded that the implementation of full accrual accounting can increase the length of the audit time compared to before the application of full accrual accounting so that audit delay cannot be minimized. Thus, hypotheses can be arranged as follows:

H1: **Districts/cities governments tend to experience delays in auditing regional financial statements in the year after the implementation of full accrual accounting compared to the year before full accrual accounting was implemented.**

3. Research Methods

3.1 Research Data

This study uses secondary data. The population in this study were all of the districts/cities government throughout Indonesia. The sample selection method uses non-probability techniques using purposive sampling method. The main secondary data is obtained from the Central Audit Board (BPK) and the official website of the Central Statistics Agency (BPS).

3.2 Research Variables

The dependent variable in this study is the audit delay. Audit delay refers to time from the end of the organization's financial year to date of the audit report (Leventis, Weetman, &Caramanis, 2005; Davis 2001; Yacoob and Che-Ahmad 2011). Audi delay is measured by the date listed in the audited financial statements set out in *Permendagri* No.21 of 2011 and Law No. 15 of 2004. Districts/cities reports can be categorized on time if they submit financial reports no later than May 31, while districts/cities report is said to be late if submits financial reports after May 31. This variable is measured using a dummy variable, in the category of regional government that is not timely (late) in entering category 1 and the regional government on time is in category 0.

The independent variable in this study is the implementation of full accrual accounting. The implementation of full accrual accounting was determined by the year before the application of full accrual accounting and the year when full accrual accounting was applied. The variable implementation of full accrual accounting in this study was measured using a dummy variable. With category 1 for the year after the implementation of full accrual accounting, in the year of 2015-2016 and category 0 for the year before implementation of full accrual accounting, in the year of 2013-2014. In analyzing the effect of implementation full accrual accounting to audit delay, several other factors can influence audit delay that must be controlled. Control variables such as the size of local government (size), number of population, and leverage were used in this study.

3.3 Research Model

$LN\frac{AD}{1-AD}= \alpha+ \beta_1 AKRUAL-\beta_2 SIZE +\beta_3 POP +\beta_3 LEV + \varepsilon$

Information :

$LN\frac{AD}{1-AD}$: Audit delay, a dummy variable (Category 1 for local government that is not timely (late) and timely local government in category 0).

α: constants

Accrual: The implementation of full accrual accounting, a dummy variable (category 1 for the year before the application of full accrual accounting in the period 2013-2014, 0 for the year after the application of full accrual accounting in the period 2015-2016).

SIZE: Size of local government (total assets).

POP: Total Population.

LEV: Leverage.

ε: Error.

4. Results

4.1 Descriptive Statistics

Table 4.2 shows descriptive statistics which are explained by the minimum, maximum, average and standard deviations values with variables using the ratio scale namely size, population and leverage. Table 4.3 shows the variables that use an ordinal scale, namely the implementation of full accrual accounting and audit delay which is presented in general because the variable is a dummy variable.

Table 4.1
Results of Descriptive Statistics

	Size	Population	*Leverage*
Minimum	1.249.635.966	18.985	0.01
Maximum	42.804.590.57.193,95	520.2097	85.79
Mean	4.551.254.245.437	44.391	0.015
Standard deviation	15.238.950.023.007,395	523.383.127	0.095

Based on table 4.1, the variable size or total assets of the government has valid data of 476 with a minimum value of 1.249.635.966 and a maximum of 4.280.459.057.193.95 with an average value of 4.551.254.245.437. Then the standard deviation is 1.238.950.023.007.395. The population has valid data of 476 with a minimum value of 18.985 and a maximum of 5.202.097. The average value of the population variable is 44.391 with a standard deviation of 523.383.127. Then the leverage has valid data of 476 with a minimum value of 0,01 and a maximum of 85,79; the average value held is 0.015 with a standard deviation of 0,095.

Table 4.2
Description of audit delay data and application of accruals

Description	Districts/cities government	total	Percentage
Audit Delay	0	390	81,19%
	1	86	18,1%
Accrual	0	238	50,0%
	1	238	50,0%

Based on table 4.2 audit delay and the implementation of accruals, districts/cities government that submit financial reports before May 31 are coded (0), fall into the category not too late with the number 390 or 81,9% while the districts/cities government submit financial reports after the date May 31 is coded (1), and the late category is 86 or 18,1%. Furthermore, at the time of implementation accrual methods to the submission of financial reports districts/cities government. The year before the government implemented accrual accounting namely 2013-2014 was coded (0) with the number 238 or equal to 50,0% while the year after the government applied accrual accounting namely 2015-2016 included in code (1) with the amount of 238 or 50, 0%.

4.2 Hypothesis Testing Results

The model in this study is fit because it reduces the value of -2 log likelihood beginning and ending. The initial and final log-likelihood values of -2 have values of 608.139 and 604.880. The Nagelkerke's R square value in this study amounted to

0,577 or 57,7% so it can be concluded that the application of full accrual accounting, size of government, size, and population contributed 57,7% to audit delay. This value can be interpreted quite large which affects audit delay in the preparation of financial statements of districts/cities government governments in Indonesia. While other variables outside the research model influence the remaining 42,3%.

The chi-square value is 25.052, and the p-value or significance has a value of 0,615, more significant than 0,05. Therefore, it can be concluded that the research model can predict the value of observation or it can be said that the model is acceptable because it matches the observational data. This study examines whether districts/cities governments tend to experience delays in auditing in the year after the adoption of full accrual accounting compared to the year before full accrual accounting. The results of the logistic regression analysis in table 4.3 show a sig value of 0,338 and are positive. The sig value is below α = 5% (0,05) which is equal to 0,001 so that it can be concluded that the hypothesis is supported statistically.

Table 4.3
Logistic Regression Test

	Df	B	Sig.
Accrual	1	0.338	0.001
Size	1	-0.334	0.003
Population	1	0.445	0.001
Leverage	1	0.403	0.007
Constant	1	0.317	0.005

The three control variables in this study are size, population, and leverage that are tested to explain the variance of audit delay. As predicted the size of the area (size) is negatively related to audit delay as indicated by the regression coefficient of -0,334 with a significance value of 0,03 and significant at the level of 5% (0,05). The population is positively related to audit delay indicated by the coefficient value of 0,445 with a significance value of 0,01, and this means that the significant value is below 5% (0,05). The leverage is positively related to audit delay which is indicated by a coefficient of 0.403 and a significance level of 0,07 and is significant at the level of 5% (0,005).

4.3. Discussion and Results

This is a year-long accounting accrual accounting process, which is the year after the application of full accounting districts/cities. Fajrin (2017) says due to changes in the basis of accounting the impact on the audit time is increasingly long. Owusu-Ansah (2000) argues that a reduction in reporting time cannot be minimized.

The control variable, size, is supported which means that size has a negative effect on the audit delay in submitting districts/cities government financial statements. So that the higher size or total assets owned will reduce the audit delay in delivering financial statements. The results of this study support Cohen and Leventies (2013) in their research showing that regional size affects audit delay. Consistent with Mc Hugh (1975) explanation that companies which have large total assets are more consistent with being on time than companies that have fewer total assets in informing their financial statements. This effect is indicated by a large number of total assets, the shorter the audit delay.

The control variable, population, have a positive influence on audit delay in districts/cities government financial statements. Therefore, the greater the population of an area will increase the audit delay for the submission of financial statements. This finding consistent with Chan and Leventies (2013) and Payne and Jensen (2002) research stated that the more residents of a region, the greater the audit delay. Cities with large populations are organizations have more complex tasks and bureaucracy when compared to a smaller population.

Finding also supported the last control variable, leverage, which means that the greater the leverage value of districts/cities government will extend the audit delay time by assuming another variable is worth 0, and vice versa. Cohen and Leventies (2013) and Siregar (2015) who argued that leverage could be seen by the ratio of debt to equity, regions that are more dependent on the debt will be longer in audit delay.

5. Conclusions and Suggestions

The results of this study indicate that districts/cities government tend to experience a delay in delivery of regional financial statements (audit delay) at the year after the implementation of full accrual accounting compared to the year before the implementation of full accrual accounting. These results indicate that with the existence of a change in the accounting base multiplying the area experiencing audit delay because the application of the accounting base increases the number of financial statements that must be presented to increase audit testing.

There are several limitations to this study. First, the population in this study only focuses on districts/cities so that the results of research are limited to district/city governments only. Second, this study only involves three control variables including the size of the local government (size), population and leverage. Third, this study only tested the observation period for four years, from 2013 to 2016. Based on the limitations mentioned in the previous paragraph, researchers suggest adding data and expanding the scope of the study. Then, further research can add the number of control variables that are believed to influence audit delay. Also, further research can add years of observation so that the results obtained can be used as a basis for audit delay predictions in the government.

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