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The Effect of SKPD Complexity, Government Size, Budget Absorption, and Audit Opinion on Audit Delay in Central Java Province Government in 2017-2021

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Abstract: Audit Delay In the governmentthe timeliness of financial reports plays a role in the framework of making government decisions as a form of accountability to the public. The purpose of this study was to determine the effect of SKPD Complexity, Government Size, Budget Absorption, and Audit Opinion on Audit Delay.The number of samples taken was 35 local government samples in Central Java on 2017-2021 after being outlined to 156 data. This study used purposive sampling during a certain period. Data were analyzed using the CLT (Central Limit Theorem) method to determine the magnitude of the influence of the independent variables on the dependent variable using multiple linear regression analysis which was processed by SPSS23.Based on the test results, it was concluded that SKPD Complexity=0.014, Budget Absorption=0.044 and audit opinion=0.010 has effect on audit delay for Government Size doesn't affect audit delay.For Test f=4.124 and Adjusted R Square of 7.5%. This shows that the audit delay that occurred in local governments in Central Java on 2017-2021 can be explained by the independent variables (Complexity, Absorption, Size, Opinion).The remaining 93.5% is influenced by variables or other factors outside the model under study.

Keywords: *SKPD Complexity, Government Size, Budget Absorption, Audit Opinion, Audit Delay*

I. INTRODUCTION

Audit Delay is the length of financial reporting to the date of the audit opinion in reporting the financial statements. At the Government Timeliness in financial reporting plays a role in decision making as a form of accountability to the public. The Regional Government will report financial reports to BPK regulated by PP No. 8 of 2006 Concerning Financial Reporting andPerformance of Government Agencies Article 11 paragraph 3. In PP No. 8In 2006 Article 11 paragraph 3 describes the Financial Statements submitted to the Governor/Regent/Mayor submitted to BPK no later than 3 months after the end of the fiscal year.

There are several factors that are assumed to influence Audit Delay, including SKPD Complexity, Government Size, Budget Absorption, Audit Opinion.Local Government Work Units (SKPD) assist local governments in compiling financial reports needed by local governments (LKPD). The Regional Government will report its Financial Report to the BPK as stipulated in PP No. 8 of 2006 concerning Financial Reporting and Performance of Government Agencies Articles 10 and 11.PP No. 8 of 2006 Article 10 explains that the Regional Work Unit (SKPD) is given responsibility as an executor and will be reported by the regional government no later than 2 months after the end of the fiscal year, Article 11 explains that the regional government will give financial management responsibility to financial management officials which will be submitted to the head of the regional government and financial reports from the regional head will be reported to BPK no later than 3 months after the end of the fiscal year.In previous studies that discussed SKPD complexity, size of local government, budget absorption and audit opinion on audit delay, there were still many differences, so the researcher was interested in conducting another study.

What distinguishes this research from previous studies is that to the best of the researchers' knowledge, in previous studies no one had used the CLT (Central Limit Theorem) test, so for this study in testing the normality of the data the researchers used the CLT (Central Limit Theorem) test.

II. LITERACY STUDY

Audit Delays

Mohammad (2012, in Fuad and Wiradinata, 2020) states that Audit Delay or Audit report lag refers to the time difference between the date of the financial statements and the date of the audit opinion in the financial statements and refers to the time and end of the entity's fiscal year to the date of the audit report. In the government sector, the timeliness of financial reports plays an important role in the framework of government decision making. Local governments are obliged to ensure that their financial reports are presented in a timely manner because these financial reports are a form of accountability to the public.

SKPD complexity

Regional Work Units, hereinafter referred to as SKPD, are organizations/institutions in the regional governmentthat are responsible for the implementation of deconcentration/government tasks in certain fields in a province, district or city. (PP No. 7 of 2008: De-centralization and assistance tasks) SKPD complexity is the number of fields that are in institutions that are in the provinces, districts or cities.

Government Size

Governments with more assets report faster than governments with less assets. They think that governments with large resources or assets have more sources of information, more accounting staff, more sophisticated information systems, stronger internal control systems, oversight from investors, regulators and a societal spotlight that allows governments to report. their audited financial reports reach the public more quickly (Siregar, 2015 in the journal Maidelfian Putra Bakar1, Fefri Indra Arza, 2019).

Budget Absorption

Budget absorption is an estimate of what the Regional Government will do in the future which contains income, spending and activities.

Absorption is the performance of regional heads which will be assessed in their accountability reports to the DPRD regarding the success of various programs and policies which are reflected in the realization of the APBD obtained by the regional government. (Siregar, 2015 in the journal A. Hapsari and E. Purwaningsih, 2018)

Audit Opinion

Audit opinion or audit opinion is the auditor's opinion regarding the financial statements that have been audited in accordance with accounting principles. There are five accountant opinions that can be given by the auditor, namely:

1. *Unqualified Opinion*

An unqualified opinion can be given by the auditor if the opinion has been exercised or completed in accordance with auditing standards, the presentation of financial statements is in accordance with generally accepted accounting principles and there are no specific conditions or circumstances that require explanatory language.

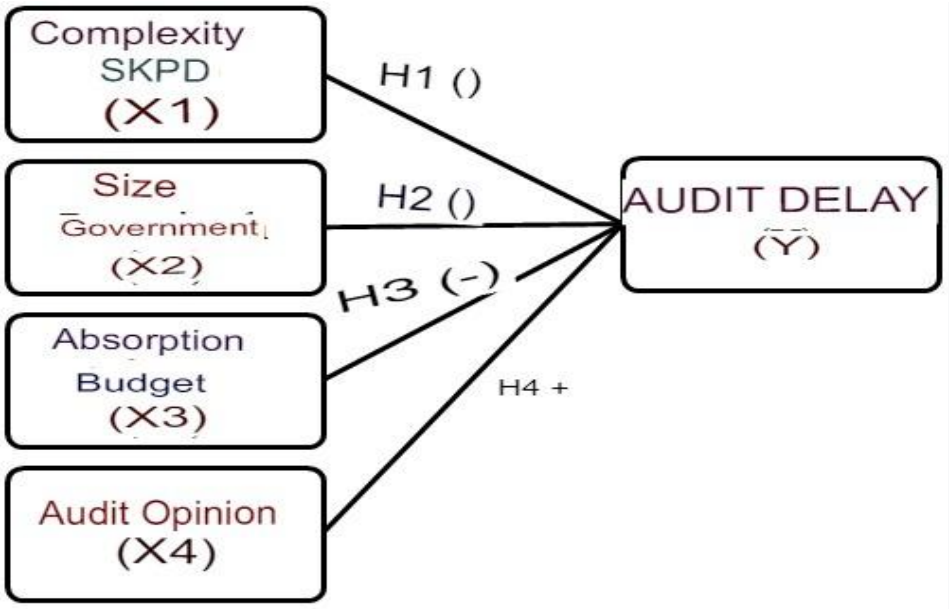
2. *Unqualified opinion with explanatory language* added in the standard audit report. This opinion is given if the audit is carried out or completed late in accordance with auditing standards, the presentation of financial statements is in accordance with generally accepted accounting principles, but there are certain circumstances or conditions that require explanatory language. The financial statements are affected by material uncertainties.

3**.** *Opinion Unqualified A qualified opinion can be expressed* by the auditor when the financial statements are presented fairly, in all material respects, the financial position, results of operations and cash flows are in accordance with the accounting principles that apply in Indonesia, but under the following conditions: (PSA No. 29 SA Section 508 par.20) a.There is insufficient evidence of competence or limitations on the scope of the audit. b. The auditor believes that the financial statements contain deviations from generally accepted accounting principles in Indonesia which have a material impact but do not affect the financial statements as a whole. The auditor should explain the reasons for the exclusion in a separate paragraph before the opinion paragraph.

4. *Unreasonable opinion*. This opinion states that the financial statements do not fairly present the financial position, results of operations and cash flows in accordance with generally accepted accounting principles. The auditor must explain the reasons for supporting an adverse opinion, and the main effects of the reasons for giving the opinion on the financial statements.

5. Statement does not give opinion. The auditor's statement not to give an opinion is appropriate if there is a very material limitation of the scope of the audit either by the client or due to certain conditions. The auditor is not independent of the client, this statement cannot be given if the auditor believes that the opinion is a material deviation from generally accepted accounting principles. The auditor is not permitted to include a scope of audit paragraph if he states not to give an opinion. Yes, he must state the reasons why the audit was not based on the auditing standards set by IAI in a special paragraph before the opinion paragrap

Framework of thinking



III. METHODOLOGY

This study uses quantitative methods to analyze and evaluate existing report data. The data taken are financial reports in 2017-2018, 2018-2019 and in 2020-2021. Using the population in the study taken were 29 districts and 6 cities. Sampling in the study used the method used in determining the sample was purposive sampling, taking certain samples deliberately in accordance with the required sample requirements of 35 data. The sample in this study amounted to 175 data after being outliered to 156 data, namely the number of SKPD per district and city in Central Java, Auditor Opinion Reports, Budget Absorption Reports per Regency and City in Central Java, and Total Assets owned per Regency and City in Central Java in 2017-2021.

Audit Delays

Audit delay calculations are carried out quantitatively starting after March 31 until the date of issuance of the BPK Audit Results Report (LHP) on Regional Government Financial Statements (LKPD). Source: F. Hendro Wibowo and E. Purwaningsih (2019)

SKPD complexity

SKPD measurement is measured by the number of regional SKPDs in Central Java in 2017-2021.Source: A. Hapsari and E. Purwaningsih (2018)

Government Size

This variable uses the following formula.Government Size = Ln ∑ASSET

Source: M. Putra Bakar, F. Indra Arza (2019)

Budget Absorption

This variable uses the following formula.Budget Revenue = RAP : AP X 100% ,

Anggaran pendapatan :
PAP = RAP/AP x 100%
Anggaran belanja :
PAB = RAB/AB x 100%

Source: A. Hapsari and E. Purwaningsih (2018)

Audit Opinion

Variables measured by variables with dummy variables, the unqualified category consisting of Unqualified Qualification (WTP) given a dummy value of 1 and the non-unqualified category consisting of Qualified with Exception (WDP), Unqualified (TW), and Dissenting Opinion (TMP)) is assigned a dummy value of 0.Source: F. Hendro Wibowo and E. Purwaningsih (2019).Data analysis used descriptive analysis test, classical assumption test and multiple linear regression test. For the Classical Assumption Test using the data normality test using the CLT (Central Limit Theorem) method, the Auto Correlation test using the Durbin Watson method, the Multicollinearity Test using the regression model method by looking at the tolerance value and VIF (Variance Inflation Factor), Heterocodesity Test using the scatterplot graph method. For multiple linear regression test using the Determinant Coefficient Test, Simultaneous Test (F Test) and Partial Test (t Test).

IV. RESULTS AND DISCUSSION

The samples in the study were 29 regencies and 6 cities in Central Java Province for 5 years with a total sample of 175 and 19 outliers, bringing the total sample to 156.

Testing Descriptive Statistical Analysis by comparing the minimum maximum value of the average value and the standard deviation of the research sample. The variables in table 7 consist of the dependent variable (Y), namely audit delay, while the independent variable (X) consists of SKPD complexity, government size, budget absorption, and audit opinion.

1. Descriptive Statistics Testing

Table 7
Descriptive Statistics Analysis
Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
complexity	156	25.00	40.00	29.4679	4.13704
size	156	25,86	31.06	28.9604	,72261
Absorption	156	83,21	99.95	94.7542	3.37297
Audit Opinion	156	,00	1.00	,9423	,23391
Audit Delays	156	13.00	75.00	47.4423	8.44431
Valid N (listwise)	156				

Information:
Complex (X1): SKPD complexity
Size (X2) : Government Size
Absorption (X3): Budget Absorption
Audit Opinion (X4): Audit Opinion
Audit Delay (Y) : Audit Delay

a. SKPD complexity

SKPD complexity has the lowest score of **25.00** owned by Klaten Regency, Purbalingga Regency, Purworejo Regency, Rembang Regency, Semarang Regency, Sragen Regency, Wonogiri Regency, and Wonosobo Regency and the highest score of **40.00** is owned by Karanganyar Regency. The SKPD Complexity variable also has an average of **29.4679** and a standard deviation of **4.13704**. This means that the average value is greater than the standard deviation, thus identifying that the results are quite good, because the standard deviation is a reflection of very high storage so that the distribution of data shows normal results.

b. Government Size

Karanganyar Regency has the lowest score of **25.86** in 2017 and the highest score of **31.06** is Semarang City in 2018. The Government Size Variable has an average of **28.9208** and a standard deviation of **0.72261**. This means that the average value is greater than the standard deviation, thus identifying that the results are quite good, because the standard deviation is a reflection of a very high deviation so that the data distribution shows normal results.

c. Budget Absorption

The Budget Absorption Variable has the lowest value of **83.21** owned by Semarang City in 2018 and the highest value of **99.95** owned by Semarang Regency in 2019. The Budget Absorption Variable has an average of **94.7542** and a standard deviation of **3.37297** . This means that the average value is greater than the standard deviation, thus identifying that the results are quite good, because the standard deviation is a reflection of a very high deviation so that the data distribution shows normal results.

d. Audit Opinion

Audit opinion variables are calculated using metric and non-metric scales which are divided into two parts, namely value (1) for unqualified audit opinion (WTP), while value (0) for audit opinion other than Unqualified (WTP), audit opinion variable also has an average of **0.9423**and a standard deviation of **0.23391**. This means that the average value is greater than the standard deviation, thus identifying that the results are quite good, because the standard deviation is a reflection of a very high deviation so that the distribution of the resulting data is normal.

e. Audit Delays

The audit delay variable shows that the range of values is **13** days to **75** days, this means that the fastest audit delay of **13** days occurred in the city of Surakarta in 2017 and the longest audit delay of **75** days occurred in Brebes Regency in 2017. The audit delay variant has an average the average is **47.4423** and the standard deviation is **8.44431**. This means that the average value is greater than the standard deviation, thus identifying that the results are quite good, because the standard deviation is a reflection of a very high deviation so that the data distribution shows normal results.

Classical Assumption Testing

a. Normality test

The normality test uses the CLT (Central Limit Theorem) test, namely Gujarati states, "if the number of observations is large enough (n> 30), then the assumption of normality can be ignored" (2003). In this study, the number n was before the outlier **175 > 30** and after the outlier **156 > 30**. This shows that the data can be said to be normally distributed and can be calledalargesample.

b. Autocorrelation test

The autocorrelation test aims to test whether in the linear regression model there is a correlation of misuse in the previous period. This study uses the Durbin Watson method, used to test whether the residuals occur randomly or not. If it is between -2 to +2 it can be concluded that there is no autocorrelation or no correlation between data based on timesequence and the regression model for this study is acceptable.

The following are the results of testing autocorrelation using the Durbin Watson method:

Table 8
Autocorrelation Test Results
Summary model b

Summary model b

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	**, 314a**	**,098**	**.075**	**8.12319**	**1,753**

a. Predictors: (Constant), Audit Opinion, Absorption, Complexity, Size

b. Dependent Variable: Audit Delay

From Table 8, it can be seen that the Durbint-Watson (DW) value is **1.753**, which means it is between -2 to +2 so it can be concluded that there is no autocorrelation or no correlation between data based on time sequence and the regression model for this study is acceptable.

a. Multicollinearity Test

This multicollinearity test aims to test the regression model and found a strong correlation between the independent (independent) variables. Multicollinearity test measurements are based on the tolerance value and Variance Inflation Factor (VIF). The tolerance value limit is **0.10** and the Variance Inflation Factor is 10. If the tolerance value is **< 0.10** or VIF **> 10**, multicollinearity occurs. The results of the multicollinearity test are as follows:

Table 9
Multicollinearity Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	std. Error	Betas	t	Sig.	tolerance	VIF
1	**(Constant)**	**103,426**	**33,879**		**3,053**	**,003**		
	complexity	**-,399**	**,160**	**-,196**	**-2,491**	**,014**	**,969**	**1.032**
	size	**-,467**	**,919**	**-.040**	**-.508**	**,612**	**,965**	**1.037**
	Absorption	**-,397**	**,195**	**-,159**	**-2.035**	**.044**	**,982**	**1.018**
	Audit Opinion	**7,369**	**2,822**	**,204**	**2,611**	**,010**	**,977**	**1.023**

a. Dependent Variable: Audit Delay

b. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another by looking at the plot graph between the prediction value of the dependent variable, namely audit delay, and the independent variables, namely SKPD Complexity, Government Size, Budget Absorption and Audit Opinion. Detection of the presence or absence of heteroscedasticity can be done by looking at the presence or absence of certain patterns on the scatterplot graph.

The following are the results of heteroscedasticity testing in this study.

Figure 2
Heteroscedasticity Test Results

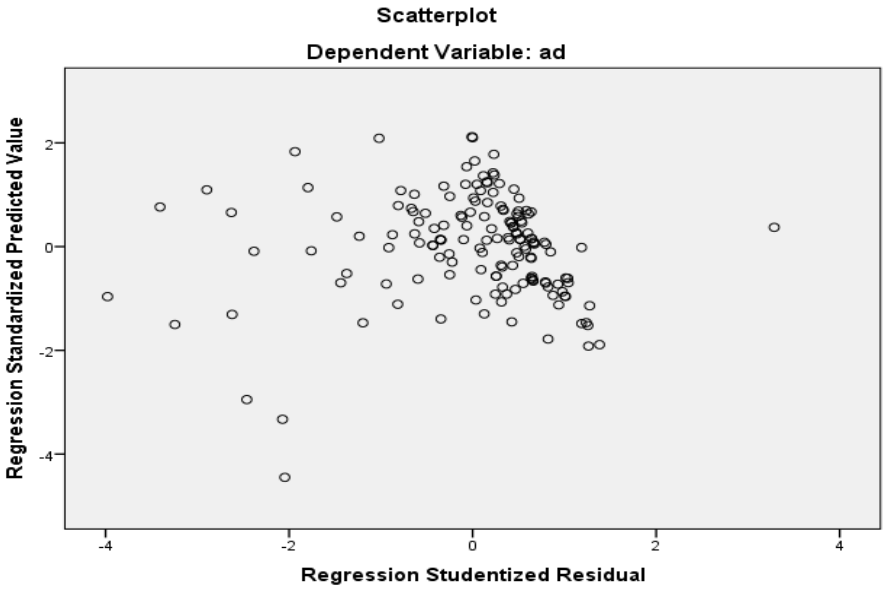


Figure 2 above shows that there is no specific pattern and the dot pattern is spread. This shows that the model in this study did not occur heteroscedasticity.

3. Hypothesis Testing

Based on the classical assumption test that has been carried out, it can be seen that the research data has been normally distributed, there is no autocorrelation, multicollinearity, and heteroscedasticity. Therefore the available data meets the requirements for use in multiple linear regression analysis. The following is an explanation of each test.

a. Determination Coefficient Test

The coefficient of determination test is used to measure the ability of all independent variables to explain the variation of the dependent variable. The following is the result of calculating the value of R and Adjusted R Square in this research model.

TABEL 10

Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	**, 311a**	**,097**	**.075**	**9.31673**

a. Predictors: (Constant), Audit Opinion, Size, Absorption, Complexity

Based on table 10 above, it can be seen that the Adjusted R Square value of this research model is **0.075**. This shows that the audit delay that occurred in local governments in the Government in 2017-2021 can be explained by the independent variables (Complexity, Absorption, Government Size, Audit Opinion) of **7.5%.** While the remaining **93.5%** (100% -7.5%) is influenced by variables or other factors outside the model studied.

a.Simultaneous Test (Test F)

Simultaneous Test or F Test is used to prove whether several independent (free) variables simultaneously affect the dependent (dependent) variable. The hypothesis will be tested using a significance level of 5% or 0.005. The following is the result of calculating the value of F.

Table 11
F Test Results

ANOVAa

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1088,565	4	272,141	4,124	,003b
	residual	9963,916	151	65,986		
	Total	11052,481	155			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Audit Opinion, Absorption, Complexity, Size

Based on table 14 it can be seen that the calculated F value in the research model is **4.124** and the significance level (Sig.) is **0.003**. The significance level below **0.05** indicates that the initial hypothesis (H0) is rejected and the alternative hypothesis (Ha) is accepted, which means that SKPD Complexity, Government Size, Absorption, and Audit Opinion simultaneously affect audit delay.

b. Partial Test (t test)

Partial test or t test is used to prove whether the independent variables calculated individually affect the independent variables. The hypothesis will be tested using a significance level of 5 percent or 0.05. The following are the results of testing the t value in this study.

Table 12
Test Results t
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	t	Sig.
1	(Constant)	103,426	33,879		3,053	,003
	complexity	-,399	,160	-,196	-2,491	,014
	size	-,467	,919	-.040	-.508	,612
	Absorption	-,397	,195	-,159	-2.035	.044
	Audit Opinion	7,369	2,822	,204	2,611	,010

a. Dependent Variable: Audit Delay

Based on table 12, it is known that one variable has a significance level greater than 0.05 and 3 variables have a significance level less than 0.05. Explanation of each variable as follows.

1. Effect of SKPD Complexity on Audit Delay

Effect of SKPD Complexity on Audit Delay

The results of the t test calculations show that the significance level of the SKPD Complexity variable is **0.014** which is less than **0.05** or **0.014 <0.05**. Thus H0 is rejected and H1 is accepted so it can be concluded that the SKPD complexity variable affects audit delay

2. Effect of Government Size on Audit Delay

The results of the t-test calculation show that the significance level of the Government Size variable is **0.612** which is greater than 0.05 or **0.612 > 0.05**. Thus H0 is accepted and H2 is rejected so it can be concluded that the Government Size variable has no effect on audit delay.

3. Effect of Budget Absorption on Audit Delay

The results of the calculation of the t test show that the significance level of the Budget Absorption variable is **0.044** which is less than **0.05** or **0.044 <0.05**. Thus H0 is rejected and H3 is accepted so it can be concluded that the Budget Absorption variable has an effect on audit delay.

4. Effect of Audit Opinion on Audit Delay

The results of the t test calculations show that the significance level of the Audit Opinion variable is **0.01** which is less than **0.05** or **0.01 > 0.05**. Thus H0 is rejected and H4 is accepted so it can be concluded that the Audit Opinion variable affects audit delay.

V. CONCLUSION

A. Conclusion

Based on the results of data analysis and the discussion described in the previous chapter, the conclusions of this study are:

1. Effect of SKPD Complexity on Audit Delay

The results of the t test calculations show that the significance level of the SKPD Complexity variable is **0.014** which is less than **0.05** or **0.014 <0.05**. Thus H0 is rejected and H1 is accepted so it can be concluded that the SKPD complexity variable affects audit delay.

2. Effect of Government Size on Audit Delay

The results of the t-test calculation show that the significance level of the Government Size variable is **0.612** which is greater than **0.05** or **0.612 > 0.05**. Thus H0 is accepted and H2 is rejected so it can be concluded that the Government Size variable has no effect on audit delay. This means that the Regional Government which has Government Size with total assets with a large number or at least does not affect the length of the Audit Delay.

3. Effect of Budget Absorption on Audit Delay

The results of the calculation of the t test show that the significance level of the Budget Absorption variable is **0.044** which is less than **0.05** or **0.044 <0.05**. Thus, H0 is rejected and H3 is accepted so it can be concluded that the Budget Absorption variable has an effect on audit delay. This means that the local government has a large amount of budget absorbed for local government programs so that the longer it takes to prepare an accountability report, the longer it takes to prepare the report.

4. Effect of Audit Opinion on Audit Delay

The results of the calculation of the t test show that the significance level of the Audit Opinion variable is **0.01** which is less than **0.05** or **0.01 <0.05**. Thus, H0 is rejected and H4 is accepted so it can be concluded that the Audit Opinion variable affects audit delay. This means that the better the opinion given by the BPK to the local government, the more timely the local government submits its financial reports.

B. Limitations

In this study there are limitations which later these limitations can be taken into consideration in subsequent studies so that the research becomes better. The limitations of this research are as follows:

1. The government does not report on local government websites such as financial reports, regional budgets, total assets, so they have to search the ministry of finance website and other government websites.

C. Suggestion

1. Future researchers to add to the independent variables the educational background of the regional head, gender, regional independence, and local government leverage.
2. Local governments should present financial report information on their respective local government websites.

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