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(Audit, Pajak, Akuntansi Publik)

The Effect of Profitability, Leverage, dnd Company Size on Audit Delay

Dodi Satriadi

The Influence of Motorized Vehicle Tax Incentives on Regional Tax Revenue of West Java Province During the Covid-19 Pandemic

Rismawati

The Existence of an Audit Committee as a Moderation Among Factors Affecting Audit Quality

M. Syahrudin

Prevention of Goods and Services Procurement Fraud and Its Implications on Good Government Governance

Heru Cahyono Putro

Policy Analysis on Tax Amnesty, Tax Compliance, and Tax Audit on Tax Revenue: Bibliometric Analysis

Aulia Mutiara Salma, Ayuning Larasati, Diny Melga Sari, Tulus Suryanto

Detect Fraud Financial Statements with Theory Fraud Diamond During the Covid-19 Pandemic

Yudi Herlambang

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Volume 1, Number 2, Desember 2022

TABLE OF CONTENTS

The Effect of Profitability, Leverage, dnd Company Size on Audit Delay

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ABSTRACT

The research was conducted on Property and Real Estate Companies listed on the Indonesia Stock Exchange in 2017 – 2020 using descriptive and verification research methods using a quantitative approach. The sampling technique used was purposive sampling in order to obtain 35 companies that met the criteria. The purpose of this study was to determine the effect of profitability, leverage, and company size on audit delay. Technical analysis of this research using multiple linear regression analysis. The results in this study indicate that the variable profitability, leverage, and firm size have an effect on audit delay either simultaneously or partially

Keywords: Profitability, Leverage, Company Size, Audit Delay

INTRODUCTION

Profitability is the ability to earn profits with a measure of the proportion used to assess the extent to which a company is able to generate profits at an acceptable level. In general, every business aims to earn profit or profit.

Leverage is a ratio used to measure the extent to which a company's assets are financed with debt. As we know, to carry out its operations every company has needs, especially those related to funds and the sources of these funds can be obtained from loans or also own capital.

In general, the term "company size" refers to a scale that categorizes company size according to the aggregate value of its assets. Audit delay is the number of days between the date the audit report is signed and the end of the year.

In Indonesia, through the Financial Services Authority Regulation No. 29/POJK.04/2016 in article 7 requires all issuers and companies that go public to submit their audited financial statements a maximum of 4 months after the book closing date, if more than that, they will be subject to sanctions.

Positive profitability information can be a signal for companies to shorten audit delay, and avoid sanctions from the authorities, because a positive profitability ratio is good news to be immediately informed to all interested stakeholders, especially investors, and stock exchanges that have set limits. final submission of audited financial statements. Profitability is the main component of the assessment of investors in assessing the performance of a company, before looking at other components every investor is sure that the first thing that is seen is the profit generated from the capital invested in the company, investors will feel happy and satisfied if their investment generates profits.

Signals regarding high leverage can extend the audit delay time, because with this high ratio it will increase the interest expense that

must be borne and if the source of the debt is taken from many parties, as well as the amount of data and sources that must be confirmed. Leverage is a ratio used to measure the extent to which a company's assets are financed with debt. This ratio is commonly used by investors to see and consider the security level of their investment in a company, because with this ratio investors and stakeholders can find out the extent to which the company's ability to cover all its obligations with the assets it owns. The greater the leverage ratio, the higher the risk borne by the company, and for investors with a high leverage ratio is not good news, at least they feel worried about the sustainability of the investment they have invested. Based on this, Leverage has an effect on Audit Delay supported by theory (1) and research results (2).

Information about company size, in this case total assets, can anticipate the occurrence of audit delays, because large-scale companies must have a more qualified accounting information system and a better internal control system to make it easier for auditors to carry out their duties and automatically audit delay can be shortened. Based on this, firm size has an effect on audit delay supported by theory (1) and research results (2).

Audit Delay is influenced by Profitability, Leverage, and Firm Size, supported by Agency Theory that audited financial reports can bridge the interests of the principal (investor) with the agent (manager) in managing finances. In order for financial reports to be used in making decisions, audited financial reports must be submitted in a timely manner with regard to compliance theory, especially for issuers who have already taken the floor on the Indonesia Stock Exchange. Compliance Theory states that all issuers and companies that have gone public are required to submit their annual audited financial reports to the authorities, sometimes due to certain conditions the audit reports are submitted late. The factors that can cause audit delay include profitability, leverage, and company size.

METHOD

The research method uses a quantitative research approach with descriptive and verification methods. The websites www.idx.co.id and www.sahamok.com are used to obtain the data used in this study, which includes annual reports and financial reports. Time series data is used in this study. This information is time series considering that the information in this study is information on a certain time span, especially 2017-2020.

The data collection technique used in this research is Library Research. The data collection technique in this study is to use the documentary method, namely by collecting data in the form of financial report documents that are published on www.idx.co.id.

The population in this study are property and real estate companies listed on the Indonesia Stock Exchange for the 2017-2020 period

which consistently publish their audited financial reports. The total population based on these criteria is 46 companies. To get results that are in accordance with the research objectives, the population in the study will be limited by the criteria and limitations of the problem (3). Based on the purposive sampling conducted and the criteria used, the researchers took samples that were in accordance with the research objectives so

that 35 companies were selected out of 46 companies.

The analysis test uses multiple regression analysis models (multiple linear analysis models) to test the effect of profitability, leverage, and firm size on audit delay. The form of the equation is as follows:

$$Y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + e.. \ (1)$$

RESULTS AND DISCUSSION

Data Normality Test Results

Table 1: Data Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
Normal Parameters, b	Means	.0000000
	std. Deviation	.24058855
Most Extreme Differences	absolute	.074
	Positive	072
	Negative	-.074
Test Statistics		.074
asymp. Sig. (2-tailed)		.174c

Source: Data processed by Researchers in 2022

From table 1 it can be seen that the data in this study were normally distributed because the normality test results obtained a significance

result of 0.174 where the result was greater than the 0.05 significance level.

Multicollinearity Test Results

Table 2: Multicollinearity Test Results

Model	Collinearity Statistics	
	tolerance	VIF
1 (Constant)		
Profitability	0.959	1,042
leverage	0966	1036
Company Size	0.992	1008

Source: Data processed by researchers, 2022

Table 2 shows that the research data has no multicollinearity problem because the tolerance value is above 0.1 and the VIF value is below 10.

Heteroscedasticity Test Results
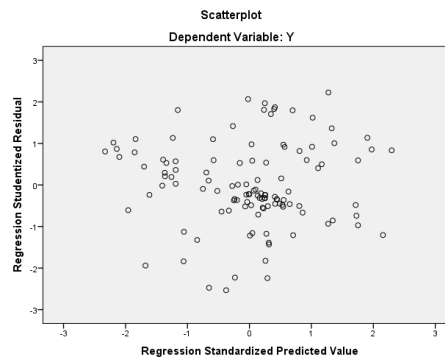
Figure 1: Heteroscedasticity Test Results
Source: Data processed by researchers, 2022

Figure 1 shows that the research data does not have a heteroscedasticity problem because the points on the scatterplot spread above or below the number 0 (zero) or around the number 0 (zero).

Statistical Test Results

Multiple Linear Regression Test Results

Table 3 : Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Sig.
		B	std. Error	
1	(Constant)	1.101	1,001	.277
	Profitability	4,031	.814	.000
	leverage	.655	.323	.049
	Company Size	.137	.029	.000

Source: Data processed by researchers, 2022

Based on the calculation results in table 3, the multiple linear regression equation is obtained as follows:

$$Y = 1,101 + 4,031X1 + 0,655X2 + 0,137X3 + e$$

The analysis of the regression equation above is as follows:

1. Constant value = 1.101

Positive constant values indicate a positive effect of independent variables (profitability, leverage, and firm size) on the dependent variable (audit delay). A constant value of 1.101 means that audit delay will increase by 1.101 if the variables of profitability, leverage and company size

are considered constant or have a zero value.

2. Profitability = 4.031

The regression coefficient of the profitability variable shows the number 4.031, meaning that if the profitability variable increases by one unit, audit delay will increase by 4.031 provided that other variables are considered constant.

3. Leverage = 0.655

The regression coefficient of the leverage variable shows the number 0.655, meaning

that if the leverage variable increases by one unit, audit delay will increase by 0.655 provided that other variables are considered constant.

4. Company Size = 0.137

The regression coefficient for the company size variable shows the number 0.137, meaning that if the company size variable increases by one unit, the audit delay will increase by 0.137 provided that other variables are considered constant.

Determination Coefficient Test Results

Table 4: Determination Test Results

Model	R	R Square
1	.701a	.491

Source: Data processed by researchers, 2022

Based on the results of the determination test in table 4.8 above, it shows the value of the coefficient of determination (R square) of 0.491 or 49.1%. This means that the variability of the dependent variable (audit delay) can be explained by the independent variables, namely the variables of profitability, leverage, and company size in this study amounting to 49.1%, while the remaining 51.9% (100% - 49.1%) is influenced by other variables not examined.

Table 5: Partial Determination Coefficient Test Results

Model	Standardized Coefficients Betas	Sig.
1 (Constant)		.277
Profitability	.532	.000
leverage	.217	.049
Company Size	.502	.000

Source: Data processed by researchers, 2022

Based on table 5, the effect value of each independent variable on the dependent variable is obtained partially as follows:

1. The effect of the profitability variable on audit delay is 53.2% with the moderate influence category.

2. The effect of the leverage variable on audit delay is 21.7% with the category of influence being weak.

3. The effect of firm size variable on audit delay is 50.2% with moderate influence category.

Hypothesis Test Results

Simultaneous Test

The basis for making decisions on simultaneous testing is as follows:

a. If Fcount> Ftable, then Ha is accepted.

b. If Fcount <Ftable, then Ha is rejected.

The size of the F table in the study with a total sample of 140 and the number of independent variables as many as three variables obtained a number of 3.062. Analysis of the influence of the three independent variables on the dependent variable obtained from calculations using SPSS software, namely as follows:

Table 6: Simultaneous Test Results (Test F)

	ttable	Sig.
X1→ Y		
X2→ Y	14,795	0.000

Source: Data processed by researchers, 2022

Hypothesis 1

Simultaneous testing (F test) in table 4.10 above, obtained an Fcount value of 14.795 with Ftable of 3.062. From these results it can be seen that Fcount > Ftable, namely 14.795 > 3.062, then Ha1 is accepted, meaning that it accepts the conjecture which states that the variables of profitability, leverage and firm size have an effect on audit delay. Thus profitability, leverage, and firm size simultaneously affect audit delay. Based on this hypothesis, the variables of profitability, leverage, and firm size can simultaneously increase audit delay.

Partial Test Results

Partial testing was carried out with the aim of proving whether partially profitability, leverage, and firm size have an effect on audit delay. The basis for decision making is as follows:

a. If tcount> ttable, then Ha is accepted.

b. If tcount < ttable, then Ha is rejected.

The ttable value for a study with a sample size of 140 and a 5% significance level with df = N-2 is 1.656 (ttable = 1.656).

The following is the result of the partial test calculation:

Table 7: Partial Test Results (t test)

	ttable	Sig.
X1→ Y	4,951	0.000
X2→ Y	2.025	0.049
X3→ Y	4,754	0.000

Source: Data processed by researchers, 2022

Hypothesis 2

Partial testing (t test) for the profitability variable obtained tcount = 4.951 and ttable = 1.656 so that tcount > ttable = 4.951 > 1.656 then Ha2 is accepted, meaning that it accepts the allegation that the profitability variable (X1) has an effect on audit delay (Y). Thus profitability partially affects audit delay.

Hypothesis 3

Partial testing (t test) for the leverage variable obtained tcount = 2.025 and ttable = 1.656 so that tcount > ttable = 2.025> 1.656 then Ha3 is accepted, meaning that it accepts the allegation that the leverage variable (X2) has

an effect on audit delay (Y). Thus leverage partially affects audit delay.

Hypothesis 4

Partial testing (t test) for the company size variable obtained tcount = 4.754 and ttable = 1.656 so that tcount > ttable = 4.754 > 1.656 then Ha4 is accepted, meaning that it accepts the allegation that the firm size variable (X3) has an effect on audit delay (Y). Thus the size of the company partially affects the audit delay.

Based on the hypothesis above, the variables of profitability, leverage, and company size can partially affect audit delay.

Descriptive Analysis Results

Profitability Variable Description

Table 8: Average Profitability

Year	N	Minimum	Maximum	Means	std. Deviation
2017	35	-.0189	.1748	.043603	.0446505
2018	35	-.0196	.2585	.047029	.0601030
2019	35	-.0706	.0936	.014871	.0442138
2020	35	-.3752	.0881	-.027140	.0806716
Valid N	35				

Source: Data processed by researchers, 2022

From table 8 it can be seen that the average profitability for 2017 was 0.0436 or 4.36% with the lowest average value of -1.89% and the highest average of 17.48%. In 2018 the average profitability was 0.0470 or 4.7% with the lowest average value of -1.96% and the highest average of 25.85%. In 2019 the average profitability was 0.0149 or 1.49% with the lowest average value of -7% and the highest average of 9.36%. In 2020 the average profitability was -0.0271 or -2.71% with the

lowest average value of -37.52% and the highest average of 8.81%. If you pay close attention, you can see that there is a drastic decrease in profitability in 2019 and 2020, this is likely to occur as a result of the Covid 19 pandemic.

The analysis concludes that investors have the right to own property and real estate because of the various studies that have been published so far. The IDX Property & Real Estate Sector Indicator during the Covid-19 Pandemonium

shows a lack of investor participation. In addition, the negative sector also affects the transmitter and receiver properties and the real estate of the LQ45 compound (4). There has been some turmoil in the property sector. This is due to the failure to carry out sales in the property, real estate, malls and public administration sectors under the PSBB. The decline in property had a significant impact, considering that many cities implemented PSBB, resulting in a wider consensus. Properties in Indonesia from the Ciputra group are estimated to reach IDR 3.9 trillion in 2019 and IDR 2.9 trillion or 24% in 2020. As a result, property is not the first choice in times of crisis like this (5).

Overview of Leverage Variables

Table 9: Average Leverage

	N	Minimum	Maximum	Means	std. Deviation
2017	35	.06	3.70	.8209	.71240
2018	35	.09	3.09	.7643	.66689
2019	35	.06	2.84	.6760	.59292
2020	35	-10.26	3.48	.4797	2.00453
Valid N	35				

Source: Data processed by Researchers, 2020

From table 9 it can be seen that the average leverage for 2017 is 0.8209 with the lowest average value of 0.06 and the highest average of 3.70. In 2018 the average leverage was 0.7643 with the lowest average value of 0.09 and the highest average of 3.09. In 2019 the average leverage was 0.6760 with the lowest average value of 0.06 and the highest average of 2.84. In 2020 the average leverage was 0.4797 with the lowest average value of -10.26 and the highest average of 3.48. It can be seen that in 2020 there was a very high DER value. This is assumed if in 2020 the company has a high risk of its ability to pay off its debts.

Description of Company Size Variables

Table 10: Average Firm Size

	N	Minimum	Maximum	Means	std. Deviation
2017	35	25.91	31.67	29.3449	1.36930
2018	35	25.87	31.58	29.4111	1.33837
2019	35	25.69	33.92	29.5551	1.55486
2020	35	25.68	33.89	29.5651	1.55823
Valid N	35				

Source: Data processed by researchers, 2022

From table 10 the average Ln Assets for 2017 is 29.39 with the lowest average value of 25.91 and the highest average of 31.67. In 2018 the average Ln Assets was 29.41 with

the lowest average value of 25.87 and the highest average of 31.58. In 2019 the average Ln Asset was 29.56 with the lowest average value of 25.69 and the highest average of 33.92. In 2020 the average Ln Assets was 29.57 with the lowest average value of 25.68 and the highest average of 33.89. Every year the value of Ln company assets continues to increase. The greater the assets owned by a company, the company can invest in its assets and also meet product demand. This will further expand market share which will then affect profitability.

Description of Audit Delay Variables

Table 11: Average Audit Delay

	N	Audit delay (in days)			Audit Delay (in months)		
		Minimum	Maximum	Means	Minimum	Maximum	Means
2017	35	45	151	79.71	2	5	2.80
2018	35	43	259	86.71	1	9	3.03
2019	35	43	331	111.74	1	11	3.74
2020	35	67	306	118.09	2	10	3.91
Valid N (listwise)	35						

Source: Data processed by researchers, 2022

From table 11 it can be seen that the average audit delay in 2017 was 79.71 days (2.8 months) with the fastest time being 45 days (2 months) and the longest time being 151 days (5 months). In 2018 the average audit delay was 86.71 days (3 months) with the fastest time being 43 days (1 month) and the longest time being 259 days (9 months). In 2019 the average audit delay was 111.74 days (3.7 months) with the fastest time being 43 days (1 month) and the longest time being 331 days (11 months). In 2020 the average audit delay was 118.09 days (2 months) with the fastest time being 67 days (2 months) and the longest time being 306 days (10 months). From the table it can also be seen that audit delay continues to increase every year, especially in 2019 and 2020 many companies report audit results that are not in accordance with the set time (late). This delay will be bad news for the company in terms of attracting a number of investors. The audited annual financial report is the only official and credible means to see the real condition of the company where they invest, so that if the financial report experiences a long audit delay or even exceeds the specified time limit, then it becomes a big question mark and even becomes bad news for investors.

Results of Verification Analysis

Effect of Profitability, Leverage, and Company Size on Audit Delay

The calculated F value is 14.759, and the Ftable value is 3.062, based on the results of simultaneous hypothesis testing (F test) described above. From these results it tends to be seen that Fcount > Ftable, especially

14.759 > 3.062, with a meaning of 0.000 which means < a significance level of 0.05, it is recognized that H1 means that at the same time profitability, leverage, and company size have an effect on variable audit delay.

Based on the results of the determination, the simultaneous influence of the independent variables on the dependent variable was 49.1%, meaning that the variables of profitability, leverage, and company size were able to explain the audit delay of 49.1% while the remaining 51.9% was influenced by other variables outside the study. The biggest contribution to the simultaneous effect is the variable profitability, followed by firm size and lastly leverage.

Effect of Profitability on Audit Delay

Calculation of the t test (partial) in the regression model obtained a significance value of the profitability variable of 0.000 <0.05. From the results of the comparison between tcount and ttable, the tcount value is 4.951 while the ttable is 1.656. From these results it can be seen that tcount > ttable, then H2 is accepted, namely profitability has a partial effect on audit delay. Based on the calculation of the partial effect, the result is that profitability has an effect of 0.532 or 53.2% on audit delay.

The profitability variable has a significance level of 0.000-0.05 which is determined by the partial t test in the regression model. Comparison of tcount and ttable shows that the tcount value is 4.951, while the ttable value is 1.656. As seen from these results, if

tcount is greater than ttable, then H2 is accepted; profitability, in particular, has a partial effect on audit delay. Partial effect calculations show that profitability has an impact of 0.532 or 53.2% on audit delay. with the influence category is moderate. From the description of the data regarding profitability described earlier, it can be seen that companies with a high average ROA have a shorter audit delay time than companies with a low ROA value. The results of this study are in line with previous studies (2,6–8).

The findings of this study contrast with those who found that audit delay is not affected by profitability proxied by ROA (9). This shows that even though the report is satisfactory, entities that have been listed on the Indonesia Stock Exchange (IDX) are required to report their finances no later than the time determined by the OJK. Investors need this to make good decisions.

Effect of Leverage on Audit Delay

The leverage variable has a significance value of 0.049 <0.05 when the partial t test is performed on the regression model. Comparison between tcount and ttable produces a value of 2.025 for tcount and 1.656 for ttable. These results indicate that tcount is greater than ttable, which is accepted. In addition, leverage has a partial impact on audit delay. Leverage has an effect of 0.217 or 21.7%, according to partial effect calculations. against audit delays. From the description of the data regarding leverage described above, it can be seen that companies

with high leverage values will have a longer audit delay time than companies with low leverage values.

The results of this study are also in line with research conducted by stating that solvency has a significant positive effect on audit delay, which means that the higher the solvency ratio, the longer the audit delay time (2,8–10).

However, the results of this study are in contrast to research conducted which states that solvency has no effect on audit delay (11,12). Whether or not the company's ability to pay all its obligations does not affect the company's audit delay because in the audit process, the auditor has provided information to the client regarding the things needed either in the form of documents or otherwise so that it does not take a long time when the audit process is carried out.

Effect of Company Size on Audit Delay

Partial t test on the regression model produces a significant value of 0.000-0.05 for the firm size variable. Comparison between tcount and ttable produces a value of 4.754 for tcount and 1.656 for ttable. It can be seen from these results, if tcount is greater than ttable, then H4 is accepted which indicates that company size has a partial effect on audit delay. Given the estimated half-way impact, the result is that organizational size has an impact of 0.502 or 50.2% on review delays.

From the description of the data regarding the size of the company described above, it can be seen that on average, companies with large company sizes (in this case assets) have a

shorter audit delay time than companies with low total assets.

The results of this study are in line with research conducted which explains that the management of large-scale companies tends to be given incentives to anticipate the occurrence of audit delays that are too long because they really take into account the assessment of stakeholders who pay attention to them or in this case maintain their reputation (2,7,8).

However, the results of this study are in contrast to research conducted which states that company size has no effect on audit delay. In fact, even small companies can experience short audit delays. This can happen because the auditors carry out the audit process in a professional manner so that they carry out their duties and obligations in accordance with audit procedures regardless of the size of the company.

CONCLUSION

The company's profitability has decreased every year, especially in 2019 and 2020 as a result of the impact of covid 19. Likewise with the leverage value (DER) where in 2020 the company has a high risk in its ability to pay off its debts. For the size of the company seen from the value of assets, each year has increased. As for the audit delay itself, in 2019 and 2020 many companies were late in reporting the results of their audit reports. Profitability, leverage, and company size simultaneously affect audit delay. Profitability has a partial effect on audit delay. Positive

profitability can be a motivation to shorten audit delay time. Leverage has a partial effect on audit delay. The higher the leverage ratio, the longer the audit delay time due to the large amount of data and sources that must be confirmed. Firm size has a partial effect on audit delay. Large-scale companies will have better information systems and internal control systems so as to shorten audit delay.

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The Influence of Motorized Vehicle Tax Incentives on Regional Tax Revenue of West Java Province During the Covid-19 Pandemic

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ABSTRACT

This research is to find out how much influence the motor vehicle tax incentive program has on the regional income of West Java Province during Covid-19. The sample of this research is as many as216 observational data during the motor vehicle tax incentive period from August to December 2021. The method used is descriptive and the verification method. Data processing using Eviews-12. The results of the research on the condition of vehicle taxes, the abolition of tax fines, the free transfer of motorized vehicle transfer fees and local tax revenues have increased. Motor vehicle tax, the abolition of motor vehicle tax fines and the free transfer of motor vehicle title fees had a significant effect on the direction of a positive relationship to regional tax revenues in West Java Province during the Covid-19 pandemic. Partially, motor vehicle tax, abolition of motor vehicle tax fines, free transfer of motor vehicle title fees during the Covid-19 pandemic had a significant effect on the direction of a positive relationship to regional taxes in West Java Province.

Keywords: Motor Vehicle Tax Incentives, Covid-19

INTRODUCTION

Availability of funds is one of the resources needed for the implementation of development in the region. Each region is often faced with the problem of lack of funds for development implementation. As a result of the enactment of laws governing regional autonomy, regional governments are required to rely less on aid centers and be more independent in exploring potential regional revenue sources.Each region has economic power that allows it to generate its own income. Regions collect revenue in accordance with statutory regulations and regional regulations. West Java Province is one of the autonomous regions that regulates government and carries out both short and long term development. The West Java government must have sufficient funds in addition to the strength of funding sources

from its own region to be able to carry out governance and achieve development. independent of central government assistance. Therefore, the regional government of West Java Province must increase the existing sources of regional income, one of which is local taxes. Sources of Regional Original Income (PAD) that can be collected by the provincial government are very limited, namely: motor vehicle tax (PKB), motorized vehicle transfer fees (BBNKB), motorized vehicle fuel taxes (PBBKM), surface water taxes (PAP), and cigarette taxes. West Java Motor Vehicle Tax (PKB) Regional Revenue is the largest contributor to the structure of regional income as well as supporting regional development financing in West Java.

The economy has been hit hard by the Corona virus or Covid-19 pandemic. Almost all industries in Indonesia were affected,

including the taxation industry.Based on data from the West Java regional revenue agency, the regional taxes of West Java Province in 2020 have decreased compared to the previous year. The comparison between target and realization data is explained in the following table:

Table 1 : Target and Realization of Regional Tax Revenue Revenue

Year	Tax Type	Target	Realization	%
2018	PKB	7,180,342	7,540,802	105.02
	BBN	5,352,889	5,527,989	103,27
	BBM	2,356,185	2,512,912	106.65
	Water	42,624	52,862	124.02
	Cigarette	2,499,637	2,519,085	102.83
	Amount	17,431,677	18,153,650	104,14
2019	PKB	8,034,519	8,174,357	101.74
	BBN	6,026,074	6,300,781	104.56
	BBM	2,563,170	2,616,034	102.06
	Water	60,000	55,711	92.85
	Cigarette	2,539,238	2,479,468	97.65
	Amount	19,223,001	19,626,351	102,10
2020	PKB	10,147,044	7,610,389	75.00
	BBN	4,535,600	3,902,584	86.04
	BBM	2,593,278	2,274,681	87,71
	Water	50,000	58,799	117,60
	Cigarette	3,079,397	3,189,510	103.58
	Amount	20,405,319	17,035,963	83,49
	Total	57,059,997	54,815,964	96.07

Source: Bapenda West Java Province, 2021

As a result of the impact of the Covid-19 pandemic, the Government implemented various policies to overcome the impact of the COVID-19 pandemic, allowing all sectors to recover to continue growth and the growth rate returned to the level desired by the government. West Java Regional Revenue Agency (Bapenda) Head Hening Widiatmoko said:

The large amount of motorized vehicle tax receivables indicates low public awareness of tax payments. 17 million motorized vehicles are currently registered in West Java. However, because vehicle owners did not report missing or damaged vehicles, only 11 million Motor Vehicle Tax Revenue (PKB) were collected, and the status of the remaining funds is unknown (1).

Public policy theory is a deliberate approach taken by an actor or group of actors to solve a problem or overcome problems (2). One of the policies implemented by the government to mitigate the impact of the Covid 19 pandemic, the Triple Profit Plus Program which was implemented at the beginning of the semester, is a tax incentive policy related to vehicle taxes. Given the declining economic capacity of the community, during the Covid-19 outbreak, residents agreed on a policy of

motor vehicle tax incentives to make life easier.

Through the Triple Untung Plus Program which takes place from 1 August to 24 December 2021, the West Java Provincial Government and the West Java Samsat Supervisory Team relaxed the PKB and BBNKB. This program provides three benefits for taxpayers:

First, residents who are late paying vehicle tax will get fines free. However, new motorcycles, changes in form, auction or ex-dumping that have not been registered and the engine has not been replaced are exempt from this fine.

Second, the transfer of ownership of a motorized vehicle is free, but there is a fee associated with it. Communities in the West Java region who wish to process the cost of handing over a second vehicle, among other things, can take advantage of this relief and avoid paying an increase in the base rate for transfer fees for the vehicle owed. This assistance is Explicit for individuals wishing to apply for second liability exchange fees for vehicles, etc. The rate is only 1.75 percent if there are outstanding payments.

Third, taxpayers who owe taxes for more than five years are exempt from motor vehicle tax arrears for the fifth year. Previously, the Triple Untung Plus program was launched in 2020.

While late payment of vehicle tax is unlikely to be a fine, people are expected to pay their bills on time. Then the free transfer fee policy for motorized vehicles is meant for motorized vehicle ownership according to the name stated on the certificate of ownership of the motorized vehicle, so that taxpayers carry out tax payments as they should. This is to meet the huge budgetary needs of the local government for handling and preventing the Covid-19 outbreak. The local government adopted this policy to ease the financial burden for those whose economies have been negatively affected by the COVID-19 pandemic. In addition, it is believed that this step can increase acceptance. Because people's purchasing power has decreased due to the COVID-19 pandemic, the West Java Regional Penapatan Agency considers that efforts to collect vehicle tax have not been optimal. In the end, this also affects the payment of vehicle tax (3).

There are differences in the results of previous studies related to whether or not PKB has an effect, incentives for the elimination of PKBBNKB fines on the level of local tax revenue. The results state that tax sanctions have an effect on regional income (4), then the results of the study (5) stated that BBNKB partially had an effect on PAD, then the results of the study (6) stated that the PKB and BBNKB tax incentives had an effect on PAD. This is different from the results of research that has been conducted by (7) which stated that the PKB sanction relief had no effect on regional income, then the results of the study(8) BBNKB has no significant effect on PAD, then the results of the study (9). Free of PKB and BBNKB fines have no effect on Regional Revenue.

Based on the problem identification explanation above, the formulation of this study is:

1. What about PKB, the elimination of PKB fines, BBNKB, and regional tax revenues for West Java Province during the Covid-19 pandemic.

2. How big is the influence of PKB, the elimination of PKB and BBNKB fines on regional tax revenues in West Java Province during the Covid-19 pandemic.

3. How big is the influence of motor vehicle tax on regional tax revenues in West Java Province during the Covid-19 pandemic.

4. How big was the effect of the elimination of PKB fines on the regional taxes of West Java Province during the Covid-19 pandemic.

5. How big is the influence of BBNKB on the regional taxes of West Java Province during the Covid-19 pandemic.
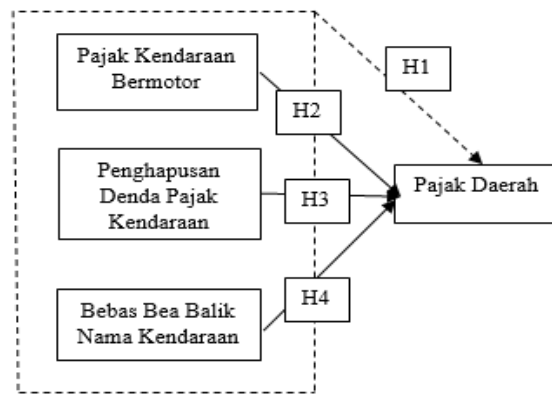

Figure 1 : Research paradigm

Based on the above research paradigm, the research hypothesis can be put forward as follows:

H1 :There is the influence of PKB, incentives to eliminate PKB BBNKB fines on regional tax revenues

H2 : There is influencePKB on local tax revenues

H3 : There is an effect of eliminating finesPKB on local taxes

H4 : There is influenceBBNKB against local taxes.

METHOD

Stewardship theory assumes that owner satisfaction and organizational success are closely related (10). Descriptive and verification methods are used in this study. Secondary reports on regional tax revenue collection in West Java Province are used as the main data source for the study. sourced from PKB obtained from the regional revenue agency (Bapenda) of West Java Province.

The population and sample of this research are all tax offices of 34 Samsat office branches in West Java Province in 2021. The sample selection technique is non-probability sampling or saturated sampling of 170 observation data during the motor vehicle tax incentive period from August to December 2021. The observation data is panel data whose processing is assisted using Eviews-12.

RESULTS AND DISCUSSION

Model selection resultsthat the Fixed Effect Model (FEM) was selected. After the classical assumption tests were carried out, namely the normality test, multicollinearity test, heteroscedasticity test and autocorrelation test, then the next tests were carried out, namely the F test and t test with the Fixed Effect Model (FEM) test results table as a basis which can be described:

Table 2 : Coefficients

Variable	coefficient	Prob
PKB	0.174042	0.0002
Fine Ins	0.001326	0.0355
Ins BBKB	0.019052	0.0125

Source: Eviews-12 data processing

Based on this table thenThe condition of motor vehicle taxes from observational data during the Covid-19 pandemic can be measured by calculating the change in tax revenue. The results of the processing of observational data, the average motorized vehicle tax revenue has changed in an increase in the results of regional tax revenues in West Java Province from the previous month.

The condition of eliminating motor vehicle tax fines from observational data during the Covid-19 pandemic can be measured by calculating the change in tax revenue. The results of the processing of observational data, the average write-off of motor vehicle tax fines experienced a change in the increase in the results of regional tax revenues in West Java Province from the previous month.

The condition of the duty-free transfer of motorized vehicles from observational data during the Covid-19 pandemic can be measured by calculating the change in tax revenue. The results of the processing of observational data, the average free transfer of motorized vehicle registration fees experienced a change in the increase in the results of regional tax revenues in West Java Province from the previous month.

The condition of local tax revenue from observational data during the Covid-19 pandemic can be measured by calculating changes in tax revenue. The results of the processing of observational data, the average local tax revenue has experienced a change in the increase in regional tax revenue in West Java Province from the previous month.

Table 3 : Statistics

Items	Mark
R-squared	0.799982
Adjusted R-squared	0.799977
F-statistics	19.69921
Prob(F-statistic)	0.000000

Source: Eviews-12 data processing

F test resultsit is known that the statistical F value is 19.69921 and the probability value F is 0.000000, this indicates that simultaneously (simultaneously) the variables Motor Vehicle Tax, Incentives for the Elimination of Motor Vehicle Tax Fines and Free Transfer of Motor Vehicle Title Duty have a positive and significant effect on local tax revenues.

The results of the t-test for the motor vehicle tax variable have a coefficient value of 0.174042 and a probability value of 0.0002 meaning that partially motor vehicle tax has a significant effect with the direction of a positive relationship to local tax revenues. The incentive variable for the elimination of motor vehicle tax fines has a coefficient value of 0.001326 and a probability value of 0.0355 that partially the incentive to eliminate motor vehicle tax fines has a significant effect on the direction of a positive relationship to local tax revenues. The variable free of transfer duty for motorized vehicles has a coefficient value of 0.019052 and a probability value of 0.0125 that partially free of transfer fee for motorized vehicles has a significant effect on the direction of a positive relationship to local tax revenues.

CONCLUSION

The condition of PKB, the elimination of PKB fines, BBNKB, regional tax revenues experienced a change in the increase in the results of regional tax revenues for West Java Province from the previous month.

PKB, the elimination of BBNKB fines had a significant effect on the direction of a positive relationship to regional tax revenues for West Java Province during the Covid-19 pandemic. PKB during the Covid-19 pandemic had a significant effect on the direction of a positive relationship to regional tax revenues for West Java Province.

The elimination of PKB fines during the Covid-19 pandemic had a significant effect on the direction of a positive relationship to regional tax revenues for West Java Province. BBNKB during the Covid-19 pandemic had a significant effect on the direction of a positive relationship to the regional taxes of West Java Province.

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The Existence of an Audit Committee as a Moderation Among Factors Affecting Audit Quality

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ABSTRACT

Fraud often occurs in manufacturing companies and always experiences changes every year, one of which is financial statement fraud. The existence of financial statement fraud, especially that which occurred in these manufacturing companies, has made public confidence in the reliability of a financial report produced by a Public Accounting Firm (KAP) decreased. This study aims to determine the effect of audit fees. Audit tenure and audit rotation on audit quality as well as to find out how the audit committee is related as a moderating variable to the relationship between the independent variables and the dependent variable. The research method used is descriptive verification using secondary data in the form of financial reports and annual reports of manufacturing companies from the Indonesian Stock Exchange website so that the population is manufacturing companies listed on the Indonesian Stock Exchange with a total sample of 38 companies that have met the sampling criteria. by using purposive sampling method. Methods of data analysis and hypothesis testing the authors use the logistic regression method and Moderated Regression Analysis (MRA) with the support of the SPSS Version 26 program. The results show that there is an effect of audit fees on audit quality, audit tenure and audit rotation have no effect on audit quality. the simultaneous effect of audit fees,

Keywords : financial statement fraud, audit quality

INTRODUCTION

Every company going public is obliged to compile and report its company's finances at certain periods, the financial statements show the actual condition of the company's financial condition and the results of management's accountability for the implementation of the company's business activities entrusted by the shareholders. Financial reports are a useful source of information, one of which is for shareholders, so it is necessary to audit financial reports so that the financial reports presented can be accounted for, especially for companies going public.

A conflict of interest occurs when shareholders and management have an interest in maximizing personal wealth. Conflicts that arise will result in differences in interests and the difficulty of uniting the desires of company owners and management, so that the actions of agents are not always in accordance with the wishes of the principal which encourages the principal to supervise the agent. These agency problems are often triggered by the presence of information asymmetry or an imbalance in the information conveyed by management to owners or shareholders. To reduce this asymmetry, the role of a third party is an independent party that can moderate between shareholders and management, namely the external auditor. Profession of a Auditors are expected by shareholders to be trusted in auditing the company's financial statements and to be able to provide an accountability report on the results of the audit with the opinions they express.

Misstatement in a company's financial statements, beautifying financial statements (window dressing) deliberately carried out by company management to attract shareholders is a form of fraudulent financial reporting or commonly called Fraudulent Financial Reporting.

A fraud case related to financial statement manipulation occurred in 2015 involving a Japanese electronics company, Toshiba. The Toshiba accounting scandal involved an external auditor Ernst & Young Shin Nihon which found irregularities by the Independent Committee. The role of the external auditor is to examine and ensure that the financial statements prepared by the company's management comply with the applicable accounting standards and provide opinions or opinions regarding the company's financial statements. Financial statements that have been examined by external auditors will increase the credibility of an entity so that the trust of those who need these financial reports also increases.

Based on a survey conducted by ACFE Financial Statement Fraud, even though it has a smaller percentage of cases compared to Asset Misappociation Fraud, it has a larger loss value, namely with a Median Loss of $593,000 as presented in the following figure:
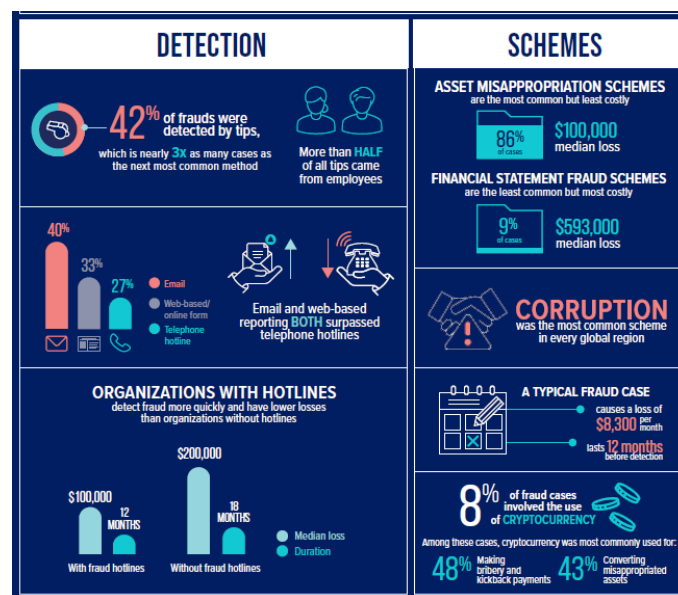

Figure 1 : Fraud Schemes
Source: ACFE Data, 2022

Audit quality is considered as an important factor affecting the reliability of financial information (1). To improve the quality of financial reports, not a few companies listed on the Indonesia Stock Exchange choose audit services from the best KAPs in the hope of getting quality audit opinion results. High audit quality will produce quality and reliable financial reports as a basis for decision making by users of financial reports. In Public Accountant Professional Standards (SPAP) for an audit conducted by an auditor can be said to be of high quality, if the audit process meets the auditing requirements or standards.

Auditing standards include the competence of the auditor, maintaining an independent attitude and having an adequate understanding of the client company's business processes in carrying out audits and preparing audit reports.

Audit quality can be influenced by several factors such as audit fees, audit tenure, audit rotation and the existence of an audit committee so that these factors are used as variables in this study. Audit Fee is a payment given by the client for the services of a cooperation agreement in carrying out an audit at the client's company. The next variable is the audit tenure, which is the period when the audit cooperation engagement occurs between the client company and the external auditor. The existence of a long cooperative relationship will cause an auditor to better understand and master the client company's business processes and be able to adjust to the wishes of the client, but this can affect the value of the auditor's objectivity to the client.

The existence of an audit committee in a company can improve audit quality with the quality of the audit committee will be able to support the work of external auditors to the fullest because of their role in assisting the board of commissioners to carry out internal oversight functions and as a liaison between management and external auditors and limiting excessive communication between management with external auditors (2).

High audit quality can be used as material for consideration that an auditor can detect misstatements or other irregularities. The errors and deviations found can measure the quality of the resulting audit in terms of the ability, expertise and knowledge of the auditor. The financial report scandal involving the auditor raised doubts about the quality of the audit produced by the auditor and caught the public's attention.

Cases related to low audit quality that occurred in manufacturing companies in the period 2016 to 2018 were at least 2 KAPs involved in financial report cases such asrevenue overstatement of IDR 613 billion for the 2016 annual financial statements at PT Hanson International Tbk (MYRX) conducted by KAP Purwanto, Sungkoro, and Surja (Members of Ernst and Young Global Limited / EY). The second case involved KAP Amir Abdi Jusuf Aryanto, Mawar & Partners in engineering the 2017 Financial Statements of PT Tiga Pilar Sejahtera Food Tbk (AISA) with findings of an overstatement of IDR 4 trillion involving the old management of the TPS Food Group in several accounting posts. There is fraudulent financial statements specially what happened to these manufacturing companies has made public confidence in the reliability of a financial report produced by a Public Accounting Firm (KAP) decreased. On the other hand, companies really need the services of a public accountant to be able to check financial statements in the hope of being able to prevent misstatements and irregularities.

The purpose of the research conducted by this writer is to find out: [a] audit fees, audit

tenure, audit rotation, audit committees and audit quality in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2021 [b] There is an effect of audit fees, audit tenure and audit rotation on audit quality simultaneously [c] There is an effect of audit fees on audit quality [d] There is an effect on audit tenure on audit quality [e] There is an effect on audit rotation on audit quality [f] The relationship between audit committee as a moderating variable between the relationship of audit fees to audit quality [g] The relationship of audit committee as a moderating variable of the relationship between audit tenure and audit quality [h]. The relationship of audit committee as a moderating variable of the relationship between audit rotation and audit quality.

A relationship known as an agency relationship is one in which one or more persons, known as principals, employ another person, known as an agent, to perform services on their behalf. This involves granting decision-making authority to the agent (3).

Shareholders and company management are likened to parties who have economic ratios and are motivated by a personal interest so that even though there is a contract, management will not do what is best for the interests of the owner. This is because management as an agent also has an interest in maximizing its welfare (4).

These agency problems are often triggered by the presence of information asymmetry or an imbalance in the information conveyed by management to owners or shareholders. To reduce this asymmetry, the role of a third party is an independent party that can moderate between shareholders and management, namely the external auditor.

Stakeholder theory states that shareholders are not the only parties who have an interest in an organization but there are also other parties around the organization. Stakeholder Theory namely, stakeholders in an organization are any group or individual whose influence is felt on the achievement of organizational goals (5).

The sustainability of the company is not only influenced by the role of shareholders, but also from the role of other stakeholders (6).

Audit quality is the extent to which the audit identifies significant financial statement misstatements known as audit quality. While reporting is a reflection of the ethics or integrity of the auditor, especially independence, the detection aspect is a reflection of the competence of the auditor (7). The purpose of this quality audit is to improve the audit results of the client's financial statements, users of financial statements can benefit from the ability and attitude of independence of the auditor who checks for misstatements and irregularities that occur in a financial report so that quality control can be maintained.

An evaluator has the ability to deliver quality work, because the examiner has an extraordinary obligation to meet with an interest in the organization's budget report, not only being able to client (8).

Audit Fees is a payment given by the client for the services of a cooperation agreement in carrying out an audit at the client's company. The value of an audit fee can vary according to the risk of the assignment, the complexity of the services provided and the expertise required in providing services and other professional considerations (9), The amount of the audit fee given by the auditee to the auditor at this time is that there are no clear rules for the audit services they provide (10). The Amount of Audit Fee affect audit quality because a reliable auditor will offer high fees in accordance with the level of risk of his work and besides that the size of the KAP is stated in affiliated and non-affiliated offices. Having affiliation will help KAP produce better audit quality.

Tenureis the period of the audit engagement between the KAP and the client regarding audit services that have been previously agreed upon (11). Companies audited by non-big four KAPs tend to have a longer audit period, this can lead to a close relationship between the auditor and his client. The establishment of a close relationship between the auditee and KAP has the potential to cause a decrease in the attitude of auditor independence and can reduce the professionalism of an auditor which can lead to low quality audit results (12).

The existence of audit rotation, the main objective of audit partner rotation is to improve audit quality by maintaining independence in both facts and appearances as well as providing a new perspective on audit engagement issues (13).

The number of cases involving Public Accounting Firms has attracted attention so that the KAP agrees that there is an obligation to rotate the auditors which aims to maintain the independence of the auditors in the KAP (14). In Indonesia, this replacement is mandatory. The theoretical reasons for implementing mandatory audit rotation are related to tenure restrictions which are expected to be able to prevent interactions that can lead to a close relationship between the auditor and the client so that there are no deviations in commitments that can reduce the independence of the auditor (15).

The audit committee is considered a component that plays an important role in improving the quality of internal control within the company. The existence of an audit committee in a company can improve audit quality with the quality of the audit committee will be able to support the work of external auditors to the fullest because of their role in assisting the board of commissioners to carry out internal oversight functions and as a liaison between management and external auditors and limiting excessive communication between management with external auditors (2).

Good communication between the audit committee and the public accountant will make it easier to find solutions to problems encountered in the audit process so as to encourage the realization of quality audit results.

The measurement of the audit committee in this study is to look at the existence of an audit committee in a company which is presented in the annual report (12). The percentage of the composition of the audit committee, measured by comparing the number of audit committees with the number of commissioners, this reflects the number of audit committee

members representing and assisting the board of commissioners in conducting oversight, especially with regard to financial reporting to management according to the functions and duties of the audit committee (16).

Theoretical Framework and Hypotheses

Based on the framework, the research paradigm can be described as follows:
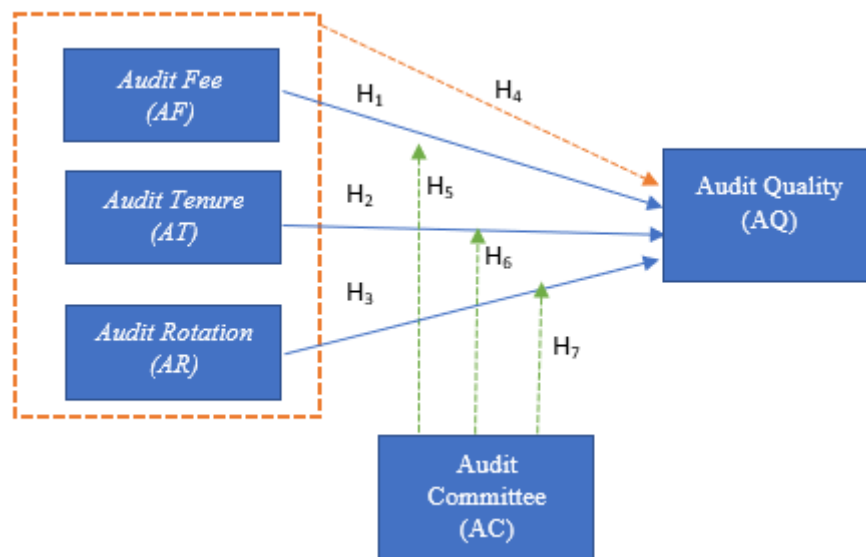

Figure 2: Research Paradigm

Based on the description of the framework above, in this study the hypothesis is as follows:

H1: There is an influence of audit fees on audit quality.

H2: There is influence aaudit tenureon audit quality.

H3: There is an effect of audit rotation on audit quality.

H4 There is influenceaudit fees, tenure audits, and simultaneous audit rotation on Audit Quality.

H5: The existence of an audit committee is able to moderate the effect of audit fees on audit quality.

H6: The existence of an audit committee is able to moderate the influence of tenure audits on audit quality.

H7: The existence of an audit committee is able to moderate the effect of audit rotation on audit quality.

METHOD

A research variable is an attribute or trait or value of a person, object or activity that has certain variations determined by the researcher to be studied and then drawn conclusions (17). The author chose a research location for manufacturing companies listed on the Indonesia Stock Exchange for the

2018-2021 period in conducting this research. The method used in this research is descriptive and verification research methods.

The descriptive method is used to describe problems related to the independent variable to the dependent variable, namely to analyze audit fees, audit tenure, audit rotation and audit quality, while verification analysis is an analysis of the evidentiary model that aims to find the truth of this research hypothesis.

The hypothesis used in this study is the associative hypothesis. The associative hypothesis is a temporary answer to the problem formulation that asks the relationship between two or more variables (17), so this study aims to analyzethe influence of audit fees, tenure audits. audit rotation on audit

quality with the audit committee as a moderating variable.

Population and Sample

This study uses manufacturing companies on the Indonesia Stock Exchange (IDX) during the period 2018 to 2021 as a population of 179 companies.

Nonprobability Samplingused as a method of taking samples in this study by not providing equal opportunities for each member of the population to be selected as a sample (17). To determine the number of samples selectedin this research was carried out by means of purposive sampling technique, which means the technique of determining the sample with certain considerations (17). Following are the criteria for determining the sample, namely:

Table 1 : Table of Sample Criteria

NO	DESCRIPTION	TOTAL
1	Manufacturing companies on the Indonesia Stock Exchange (IDX) for the 2018-2021 period	179
2	Manufacturing companies other than the consumer goods sector	-128
3	Manufacturing companies in the consumer goods sector that do not have an annual report that has been audited by a Public Accounting Firm in the 2018-2021 period	-2
4	The company does not include professional fees accounts in its annual financial statements	-11
5	The company does not use reporting currency in Rupiah (Rp)	0
6	Companies that have been delisted from the IDX during the research period	0
	Number of Samples	**38**
	The total number of samples (N (x 4 years)	**152**

Based on these criteria then after the sample selection process, 38 manufacturing companies were obtained.

Data analysis method

SoftwareSPSS version 26 is used as a test tool in processing data in this study. Statistical

analysis of data using logistic regression analysis and Moderated Regression Analysis (MRA). The assumption of normality of data on independent variables is not needed in the logistic regression method because the independent variables are a mixture of

continuous (metric) and categorical (non-metric) variables. Logistic regression is generally used if the multivariate normal distribution assumption is not met (18). Steps to perform logistic regression analysis among others, carried out a fit test (Hosmer and Lemeshow's Goodness of fit) then assessed the fit model (Overall Model Fit), performed a test of the coefficient of determination Nagelkerke's R2, and carried out a regression test. Test the hypothesis using a partial test (Wald test) and simultaneous F test with Omnibus Tests of Model Coefficients. Regression with MRA with the following equation formula:

$$Y = \alpha + \beta 1 X 1 + \beta 2 X 2 + \beta 3 X 3 + \beta 4 M + \beta 5 X 1 * M + \beta 6 X 2 * M + \beta 7 X 3 * M + e \dots\dots\dots\dots\dots(1)$$

RESULTS AND DISCUSSION

To get a systematic, factual and accurate picture of the facts, characteristics and relationships regarding the indicators in the variables in this study using descriptive statistical methods so that they can describe the research variables, namely audit fees, audit tenure, audit rotation, quality audit and audit committee. The following is the result of processing descriptive statistical analysis data:

Table 2: Results of Descriptive Statistical Analysis

Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
Audit Fees	152	17.53516160	24.26748530	20.9387377671	1.28948388961
Tenure audits	152	1	4	2.23	1.113
Audit Rotation	152	0	1	.10	.299
Audit Quality	152	0	1	.41	.494
Audit Committee	152	.38	1.50	.8492	.32443
Valid N (listwise)	152				

Model Feasibility Test

The chi square value obtained from the results of the Hosmer and Lemeshow goodness of fit test statistic is 12,316 with a probability value of 0.138. The P-Value is above 0.05 so it can be concluded that if the probability value (P-Value) ≥ the significance value then H0 is accepted, meaning that the model is able to predict the observed value or the model is acceptable because it matches the observation data.

Test Assessing the Overall Model

The test results can be concluded that the test assesses the overall model value at -2Log Likelihood Block Number = 0 shows a decrease in -2Log Likelihood Block Number = 1, the occurrence of a decrease in the likelihood value shows that the regression model is better or the hypothesized model fits the data .

Nagelkerke's R Square Test

The result of the Nagelkerke's R Square test is 0.346 which is obtained from the results of the summary model. The variability of the dependent variable which can be explained by the variability of the independent variables is 34.6% while the remaining 65.4% is influenced by other factors not examined in this study.

Classification Matrix Test

The results show that from 152 sample data, 89 of them are companies audited by non-big four KAPs while the other 63 samples are companies audited by big four KAPs. Of the 89 samples audited by non-big four KAPs, 74 samples of which could be predicted accurately or with a percentage of 83.1% had good audit quality while the remaining 15 samples were not predicted accurately or by 16.9%. Furthermore, of the 63 samples audited by the big four KAPs, 37 of the sample data could be predicted correctly with a percentage of 58.7% having good audit quality while the remaining 26 samples were not predicted correctly or as much as 41.3%. Overall, the predictive power of the test sample is 73%, this value is above 50% so it can be concluded that the predictive validity of the model in this study is quite good.

Logistic Regression Test Analysis

Odds ratioor Exp (B) is used as a measure of value in measuring the regression coefficient, based on the results of the logistic regression equation, the interpretation of the regression coefficient can be explained as follows:

1. The constant variable of the logistic regression model has a negative coefficient of -19.585 which indicates that if the independent variable is considered zero, then audit quality is -19.585.

2. The audit fee variable has a value of 0.955 with an odds ratio value of 2.600 which indicates that if the audit fee increases by one unit, the company's chances of getting good audit quality will increase by 2.600 with other independent variables considered constant.

3. Tenure auditshas a value of -0.105 with an odds ratio value of 0.900 that is, the direction of influence of audit tenure on audit quality is negative which shows that if audit tenure increases by one unit, the company's chances of getting good audit quality will decrease by 0.900 units assuming the other independent variables are held constant.

4. Audit rotation has a value of -0.188 with an odds ratio of 0.828 that is, the direction of influence of raudit rotation on audit quality is negativewhich shows that if audit rotation increases by one unit, the company's chances of obtaining good audit quality will decrease by 0.828 units with other independent variables unchanged.

5. The audit committee has a value of -0.721 with an odds ratio value of 0.486 that is, the direction of influenceaudit committee (Kom_Audit) on audit quality is negativewhich shows that if the audit

committee has increased by one unit, the company's chances of obtaining high audit quality results will increase by -0.486 with the value of the other independent variables considered constant without changing.

Simultaneous Test F

The calculated value of Chi-square obtained a value of 45.132 with df 4 from the test results. The results of the simultaneous model significance test obtained a value of 0.000, because this value is smaller than 0.05 which forms the basis of the decision-making criteria then H0 is rejected and Ha is accepted, meaning that the independent variables simultaneously affect the dependent variable, it can be concluded that the audit fee, audit tenure, audit rotation and audit committee simultaneously affect audit quality, thus hypothesis 4 (H4) is accepted.

Partial t test

Based on the test results of the Wald test value for each variable, the following results are obtained:

1. The audit fee variable has a wald test value of 26.629 with a significance value of 0.000. Based on the decision-making criteria, namely the audit fee variable has a significance value of less than 0.05 or (α <0.05) thus H1 is accepted. The 1st hypothesis (H1) succeeded in proving the effect of audit fees on audit quality. This result proves that there is an audit fee that has an influence on audit quality.

2. The Wald test results on the tenure audit variable have a value of 0.308 with a significance value of 0.579. Based on the decision-making criteria, namely the significance value of the tenure audit variable is more than 0.05, thus H2 is rejected. The second hypothesis (H2) failed to prove the effect of audit tenure on audit quality. This shows that the tenure audit variable has no influence on audit quality.

3. The audit rotation variable has a wald value of 0.075 with a significance value of 0.784. Based on the decision-making criteria, namely the audit rotation variable has a significance value of more than 0.05 (> 0.05), then H2 is rejected. The 3rd hypothesis (H3) failed to prove the effect of audit rotation on audit quality. This shows that the audit rotation variable has no effect on audit quality.

Moderated Regression Analysis (MRA) Regression Test

The Audit Committee variable in moderating the Audit Fee obtained a coefficient value of -0.987 with a significance level of 0.089, this value is greater than the significance level of 0.05 (0.089 > 0.05). From these results it is explained that the existence of an audit committee cannot moderate the relationship between audit fees and audit quality so that the 5th hypothesis (H5) is not successfully supported

The audit committee variable in moderating tenure audits has a coefficient of -0.190 with a significance level of 0.719 which means greater than 0.05. These results may indicate that the audit committee is not could moderate the relationship between tenure audits and audit quality, on the basis of these results H6 is not successfully supported.

The audit committee variable in moderating audit rotation obtains a coefficient value of 1,415 with a significance level of 0.415, this value is greater than the significance level of 0.05 (0.415 > 0.05). These results indicate that the existence of an audit committee in a company is not able to moderate audit rotation on audit quality so that the 7th Hypothesis (H7) is not supported.

Discussion

A significance value of 0.000 obtained from the results of the model significance test simultaneously shows a significance value that is less than 0.05 according to the decision-making criteria, then H0 is rejected and Ha is accepted, meaning that the independent variable influences the dependent variable simultaneously, thus it can be concluded that simultaneously there is an effect of audit fees, audit tenure, audit rotation and audit committees on audit quality, thus hypothesis 4 (H4) is accepted.

The test results obtained the result that variable the audit fee variable has a significance value of less than 0.05 (α <0.05) so that based on the decision-making criteria, H1 is accepted. The 1st hypothesis (H1)

succeeded in proving that there is an effect of audit fees on audit quality. The existence of audit fees that have an influence on audit quality can be caused by the large amount of payment for services provided by client companies to KAP which can produce better audit quality,

Tenure audit has a wald test value of 0.317 from the research results obtained and has a significance value of 0.574. Based on the decision-making criteria, namely the tenure audit variable has a significance value of more than 0.05 (> 0.05), then H2 is rejected. The second hypothesis (H2) failed to prove the effect of audit tenure on audit quality. This shows that the tenure audit variable has no influence on audit quality. The test results show that the audit rotation variable has a Wald test value of 0.625 with a significance value of 0.226. Based on the decision-making criteria, namely the audit rotation variable has a significance value of more than 0.05 (> 0.05), then H2 is rejected. Based on the test results it can be concluded that the audit committee variable in moderating the Audit Fee obtains a coefficient value of -0.987 with a significance level of 0.089, this value is greater than the significance level of 0.05 (0.089 > 0.05). These results indicate that the audit committee cannot moderate the audit fee on audit quality so that the 5th hypothesis (H5) is not supported. The test results show that the tenure audit has a coefficient of -0.190 and a significance level of 0.719 which means greater than 0.05. These results can prove that the existence of an audit committee cannot

moderate the influence of audit tenure on audit quality, on the basis of these results the 6th hypothesis (H6) is not supported.

The test results show that the relationship The test results obtained the result that variable the audit fee variable has a significance value of less than 0.05 The audit committee variable as a moderating variable on audit rotation and audit quality indicates that the existence of an audit committee cannot moderate the relationship between audit rotation and audit quality so that the 7th hypothesis (H7) is not supported.

CONCLUSION

Based on the results of data analysis and discussions that have been carried out regarding the existence of an audit committee as a moderation among the factors that affect audit qualitycan be concluded that there is an effect of audit fees on audit quality. The existence of an audit fee that has this effect can be caused by the large audit fee provided by the company to the public accounting firm which will result in better audit quality.

The results of this research show that audit tenure and audit rotation variables have no effect on audit quality. There is a simultaneous influence of audit fee, audit tenure, audit rotation and audit committee variables on audit quality. The audit committee cannot moderate audit fees, audit tenure and audit rotation on audit quality.

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Prevention of Goods and Services Procurement Fraud and Its Implications on Good Government Governance

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ABSTRACT

The fact that the number of corruption cases in Indonesia is increasing from year to year shows a phenomenon that has attracted the attention of a number of parties. Most of these cases involve the government, especially in terms of purchasing goods and services, which has implications for the development of effective governance. The purpose of this study was to examine the factors that influence fraud prevention in purchasing goods and services, as well as their influence on effective government management. The research data is primary data obtained through questionnaires and analyzed using SPSS IBM 26 software. The population of this study is employees Civil Servants (PNS) in the Mamberamo Raya Regency Regional Apparatus Organization (OPD) which has main tasks and functions in the procurement of goods and services as well as internal audits. The research sample is 70 samples using purposive sampling method. The results of the study show that internal control has no significant effect on the prevention of fraud in the procurement of goods and services, the effectiveness of internal audit has a significant effect on the prevention of fraud in the procurement of goods and services. Meanwhile, internal control and internal audit effectiveness have little effect on good government governance partially, and prevention of fraud in the procurement of goods and services has a significant effect on good government governance. The effect of internal control, internal audit on good government governance has a small effect if partially but if simultaneously it has a large influence while Internal control.

Keywords: Good Government Governance, Procurement of Goods and Services

INTRODUCTION

Cases of fraud in the monetary area do not always occur in private companies, but also occur in the public or authorities which can be very detrimental to society and the state. The most common fraud among governments is corruption. As time goes by, fraudulent acts are increasingly complicated with various modes:

Figure 1: Organizations that are harmed becausefraud
Source: ACFE Data

Association of Certified Fraud Examiners (ACFE) in its 2019 survey of 239 respondents showed that the most common fraud incidents in Indonesia were corruption with a percentage of 64.4% obtained from 154 respondents. The next type of fraud is misuse of state or industrial assets/wealth with a presentation of 28.9% obtained from 69 respondents and the remaining 16 respondents for financial statement fraud (1). In simple terms it can be described as follows:

Figure 2: Most cases of fraud
Source: 2019 ACFE data

Even though the regulation that covers the process of procuring goods and services has undergone several metamorphosis, starting from Presidential Decree No. 80 and finally Presidential Decree No. 12 of 2021.

Data from the Corruption Eradication Commission (KPK) for 2019 revealed that goods and services procurement fraud accounted for 21% of cases handled by the KPK for the period 2004 to 2019 (2).

The various corruption cases in government circles investigated by the KPK, especially in the procurement of goods and/or services, show discrepancies and inconsistencies in the use of legal guidelines and policies, a weak internal management system, and conflicts of interest. . within the relevant ministries / institutions. this can open opportunities for perpetrators to commit fraud. Tools A lack of internal controls can trigger or give someone the opportunity to commit fraud. and commit crimes (3).

The Government Internal Control System (SPIP) is based on the premise that the internal control system for each activity is influenced by the quality of existing human resources and must be socialized to ensure that each activity is carried out properly. The purpose of the SPIP is that every government activity from planning and implementation to inspection and accountability can be carried out in a controlled, orderly and efficient manner. good. Procurement integrity audit steps and procedures are regulated in the Integrity Audit Guidelines (4).

The implementation of good governance, especially in the procurement of goods and services in the Mamberamo Raya Regency Government, still requires internal control in accordance with the PP, which can be attached to every procurement activity. Regarding the Government's Internal Control System Article 60 of 2008 SPIP) which depends on the possibility of insider control at every movement and is influenced by the nature of existing human resources and must have the option to empower the local area so that every action succeeds positively. Many previous studies have been conducted regarding the implementation of goods and/or service procurement systems (e-procurement) and internal control systems as an effort to prevent fraud. Research related to goods and/or service procurement systems (e-procurement) (5).

The results of the study show that the implementation of e-procurement in Yogyakarta City in 2009 turned out to be feasible but now it is irresponsible (6). E-procurement has various roles in preventing fraud, especially reducing tender preparations, increasing protection and transparency, reducing the frequency of face-to-face meetings, and stopping the interference of other parties who are not interested (intervention) (7). E-procurement has a function in stopping the emergence of opportunities and pressures to commit fraud. E-procurement also has a function in procurement that is free from corruption, transparency, conflict, and objective criteria in

decision making. The results of various studies show that the gadget of inner control and organizational commitment has an effective impact on overall authority performance accountability and task authority has a good positive effect on fraud prevention. While product and/or provider procurement tools do not have a full-measurement effect on authority performance responsibilities, goods procurement and/or carrier tools, internal management tools, and organizational dedication do not have a major effect on fraud prevention (8,9).

The purpose of this study was to determine the effect of implementing internal controls and the effectiveness of internal audit on the prevention of fraud in the procurement of goods and services and their implications for good government governance in the Mamberamo Raya district government.

METHOD

The type of data in this research is included in the category of causal associative research using a quantitative descriptive verification approach.

The data sources used are primary data in the form of interviews and questionnaires and secondary data in the form of supporting documents and books.

The population in this research is Civil Servants (PNS) in the Regional Apparatus Organization (OPD) in the Mamberamo Raya Regency Government of Papua who have main tasks and functions related to the Procurement of Goods and Services and

Internal Control (Internal Audit) which are determined by the survey method.

The sampling technique used in this study was purposive sampling with a total sample of 70 people,

The variables measured in this study used a Likert scale,A score of 1, 2, 3, 4, or 5 is given for each question, from lowest to highest.

Data quality was tested by validity testing with the Pearson Product Moment formula

According to Sekaran quoted 0.6 is acceptable, and above 0.8 is very good. In calculating the reliability of the data carried out in this study, the researcher used the SPSS (statistical package social science) software tool for window version 17.0.

Data analysis using descriptive analysis method, verification analysis, path analysis, correlation coefficient, coefficient of determination.

The hypothesis was tested using a significant test, with the determination of the null hypothesis (Ho) and the alternative hypothesis (Ha). The formulation of the hypothesis in this study is:

H1   :   There is an influence of Internal Control on the prevention of fraud in the procurement of goods and services in the Mamberamo Raya Regency Government

H2   :   There is an influence of the Internal Audit on the prevention of fraud in the procurement of goods and services in the Mamberamo Raya Regency Government

H3   :   There is an effect of preventing fraud on the procurement of goods and services on Good Government Governance in the Mamberamo Raya Regency Government.

H4   :   There is an influence of Internal Control on Good Government Governance in the Mamberamo Raya Regency Government

H5   :   There is an influence of Internal Audit on Good Government Governance in the Mamberamo Raya Regency Government.

H6   :   There is an effect of internal control, internal audit on Good Government Governance both simultaneously in the Government of Mamberamo Raya Regency both simultaneously and partially.

H7   :   There is an influence of internal control, internal audit on Good Government Governance through the Prevention of Goods and Services Procurement Fraud in the Government of Mamberamo Raya Regency

RESULTS AND DISCUSSION

Research result

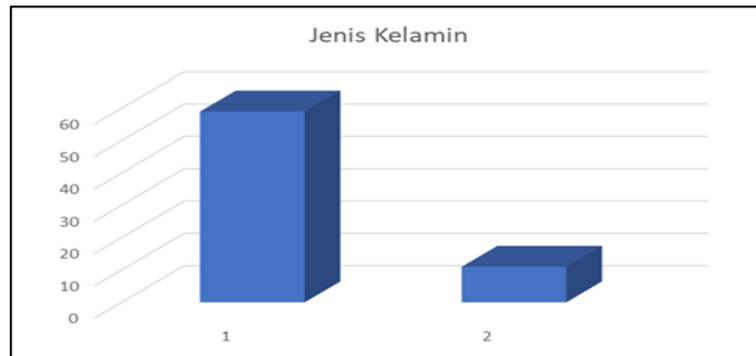**Overview of Respondents**

Figure 3: Gender of Respondents

Note: 1 = Male   2 = Female

Figure 4 : Educational level
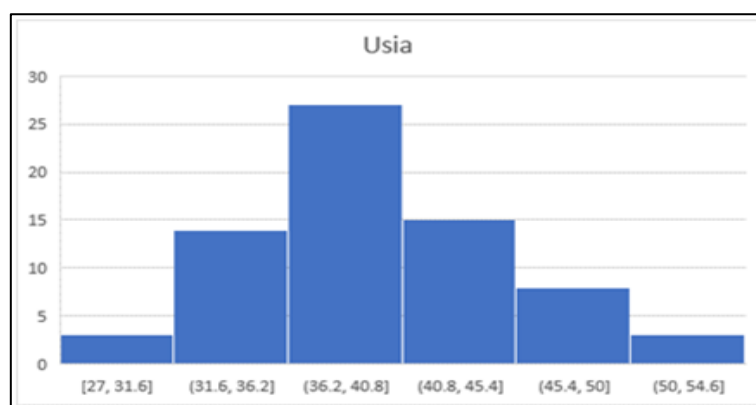
Note: 1 = Strata 1 2 = Strata 2

Figure 5 : Respondent's age
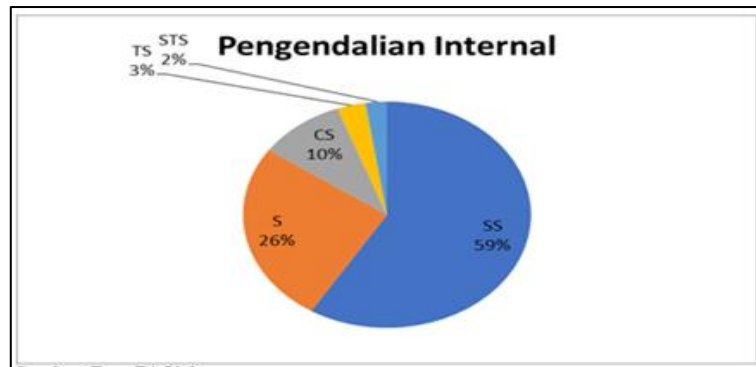
Respondent Opinion

Internal Control Variables

Figure 6 : Respondents on Internal Control
Source: Data processed

Based on figure 6, Approximately 59% of respondents stated that they strongly agreed, 26% stated that they agreed, 10% stated that they quite agreed, 3% stated that they did not agree, and 2% stated that they strongly disagreed.. So it can be concluded that the responses of respondents regarding the statement of internal control variables in outline are very agree.

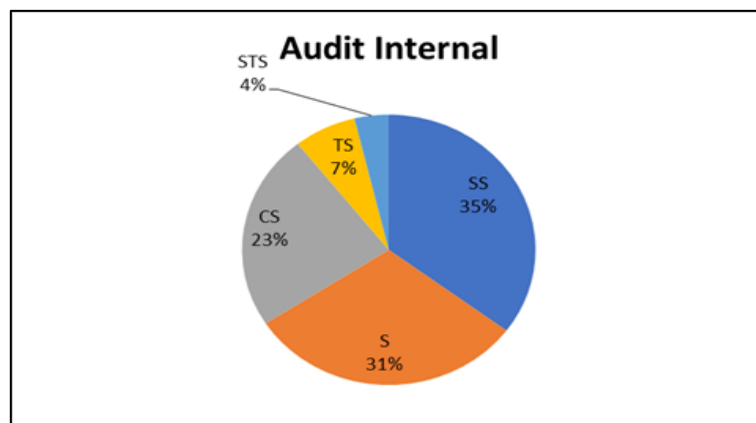**Internal Audit Effectiveness**

Figure 7 : Respondents on Internal Audit
Source: Processed data

Based on Figure 7 shows that about 35% of respondents strongly agree, 31% agree, 23% quite agree, 7% disagree, and 4% strongly disagree. So it can be concluded that the responses of respondents regarding the statement of internal audit variables in outline are very agree.
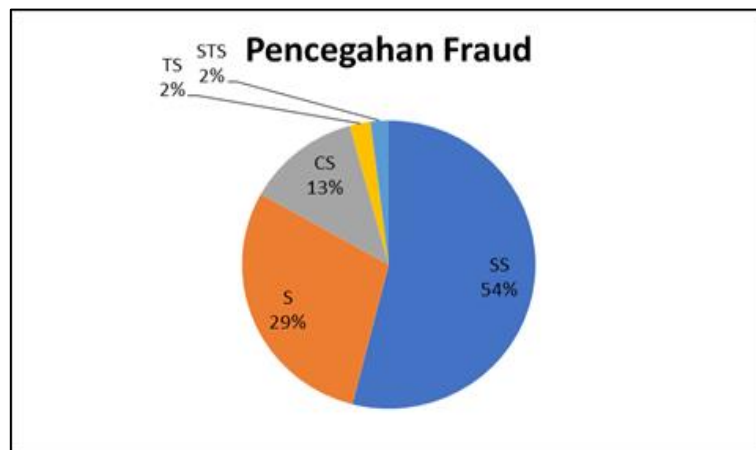
Fraud Prevention Variables

Figure 8 : Respondents on Fraud Prevention
Source: Processed data

Based on figure 8, around 54% stated that they strongly agreed, 29% agreed, 13% stated that they quite agreed, 2% stated that they did not agree, and 2% stated that they strongly disagreed. So it can be concluded that the respondents' responses regarding the Fraud prevention variable statement in broad outline are very agree.

Variable Good Government Governance
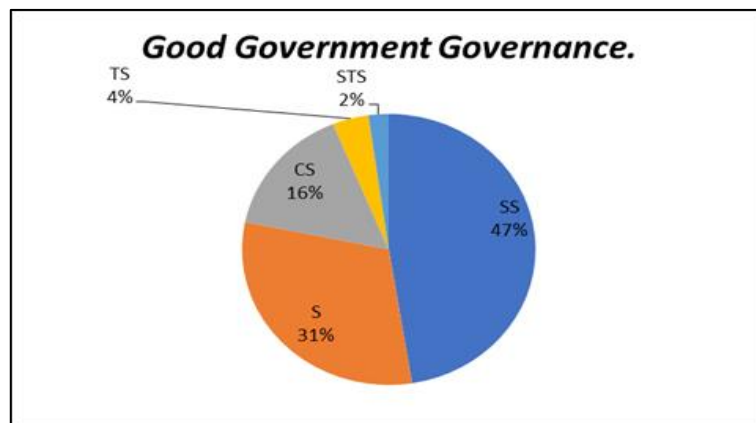
Picture 9 : Top RespondentGood Government Governance
Source: Processed data

Based on Figure 9. about 47% stated that they strongly agreed, 31% agreed, 16% stated that they quite agreed, 4% stated that they did not agree, and 2% stated that they strongly disagreed. So it can be concluded that the respondent's responses regarding the Good Government Governance variable statement in broad outline are very agree.

Table 1: Rentability Test

No	Variable	N of items	Cronbach's Alpha	Ket
1	Internal Control (IC)	22	0.954	**In accordance**
2	Internal Audit Effectiveness (ICE)	10	0.952	**In accordance**
3	Fraud Prevention (FP)	5	0.948	**In accordance**
4	Good Government Governance (GGG)	9	0.938	**In accordance**

Source: SPSS Data Processing

Normality Test Results

Table 2 : Normality test

	Statistics	df	Sig.
Internal control	.139	70	.253
Effectiveness. Audit. Internal	.106	70	.128
Prevention. Fraud	.221	70	.215
Good Government Governance	.126	70	052

Source: SPSS Data Processing

The results of the Kolmogorov-Smirnov test in tables 1 and 2. above show the significance or probability value for the variables in this study that have a value greater than the significance level of 0.05, which is 0.253 for Internal Control, 0.128 for Effectiveness Internal Audit, 0.215 for Fraud Prevention and 0.052 for Good Government Governance. This means that the available data is normally distributed in a normal population.

Correlation Matrix Results Between Variables

Table 3 : Correlation Matrix Between Variables

	IC	ICE	FP	GGG
IC	1	0.652 (Strong)	0.514 (Medium)	0.639 (Strong)
ICE	0.652 (Strong)	1	0.594 (Medium)	0.724 (Strong)
FP	0.514 (Medium)	0.594 (Medium)	1	0.921 (Very Strong)
GGG	0.639 (Strong)	0.724 (Strong)	0.921 (Very Strong)	1

Based on table 3, the relationship between variables between moderate to very strong. The lowest is the relationship between variable X1 and Y, which is 0.514, while the strongest is the relationship between variable Y and Z, which is 0.921.

Research Discussion

Descriptive Analysis of Internal Control and Internal Audit on the Prevention of Goods and Services Procurement Fraud and Its Implications for Good Government Governance in the Mamberamo Raya District Government

Descriptive analysis was carried out referring to each indicator in each variable studied based on the following:

Table 5 : Criteria Percentage Value of Respondents Opinion

No	Percentage of Value (%)	Value category
1	0.00 – 19.00	Very Inappropriate
2	20.00 – 39.00	Inadequate
3	40.00 – 59.00	Proper
4	60.00 – 79.00	More appropriate
5	80.00 – 100	Very Fast

Source: SPSS data

Internal Control Variables

To find out the responses of respondents about internal control in the Mamberamo Raya Regency Government of Papua Province by using the formula:

$$\% \text{ skor aktual } = \frac{6707}{7700} \text{ x } 100\% = 87.10\%$$

The results of these calculations are responses related to internal control showing 87.10%. This shows that internal control in the Government of Mamberamo Raya Regency, Papua Province, includes very good criteria.

Internal Audit Effectiveness Variables

To find out the responses of respondents about the effectiveness of internal audit in the Mamberamo Raya Regency Government of Papua Province by using the formula:

$$\% \text{ skor aktual } = \frac{2711}{3500} \text{ x } 100\% = 77.45\%$$

The result of this calculation is a response related to internal audit showing 77.45%. This shows that the effectiveness of internal audit in the Mamberamo Raya Regency Government of Papua Province is included in the good criteria.

Fraud Prevention Variables

To find out the responses of respondents about Fraud Prevention in the Mamberamo Raya Regency Government of Papua Province by using the formula:

$$\% \text{ skor aktual } = \frac{1508}{1750} \text{ x } 100\% = 86.17\%$$

The result of this calculation is a response related to Fraud Prevention showing 86.17%. This shows that Fraud Prevention in the Government of Mamberamo Raya Regency, Papua Province, is included in the very good criteria.

Variable Good Government Governance

To find out the responses of respondents about Good Government Governance in the Mamberamo Raya Regency Government of Papua Province by using the formula:

$$\% \text{ skor aktual } = \frac{2629}{3150} \text{ x } 100\% = 83.46\%$$

The results of these calculations are responses related to Good Government Governance showing 83.46%. This shows that Good Government Governance in the Mamberamo

Raya Regency Government of Papua Province is very good.

Verification Analysis

The Effect of Internal Control on the Prevention of Goods and Services Procurement Fraud.

The results of the SPSS test for the coefficient of comparison of the t value to the value in the t distribution table. The value of α = 0.05, df = n-1 = 69, so that a t table value of 1.667 is obtained. The calculated t value of the Internal Control variable (1.745) is greater than the t table value (1.667) so H1a is accepted so that the hypothesis proposed, namely "There is an Internal Control that influences Fraud prevention" is proven."

It is known that the significance value of the internal control variable is 0.086 (> 0.05) so it is concluded that the internal control variable has no significant effect on the fraud prevention variable, which means H1a is accepted.

The Influence of Internal Audit on Fraud Prevention in the Procurement of Goods and Services.

Comparison of the t value to the value in the t distribution table. The value of α = 0.05, df = n-1 = 69, so that a t table value of 1.667 is obtained. Based on the table in 4.15 it is known that the calculated t value of the Internal Audit Effectiveness variable (3.545) is greater than the t table value (1.667) then H2a is accepted so that the hypothesis proposed namely "There is an influence of Internal Audit on Fraud Prevention" is proven.

The Effect of Goods and Services Procurement Fraud Prevention on Good Government Governance.

The calculated t value of the Fraud Prevention variable (15.238) is greater than the t table value (1.667) and a significant value of 0.00 from the significance value of the Fraud Prevention variable of 0.000 (<0.05) then H3a is accepted so that the hypothesis proposed is "There is a significant influence Fraud Prevention Against Good Government Governance" is proven.

The Effect of Internal Control on Good Government Governance.
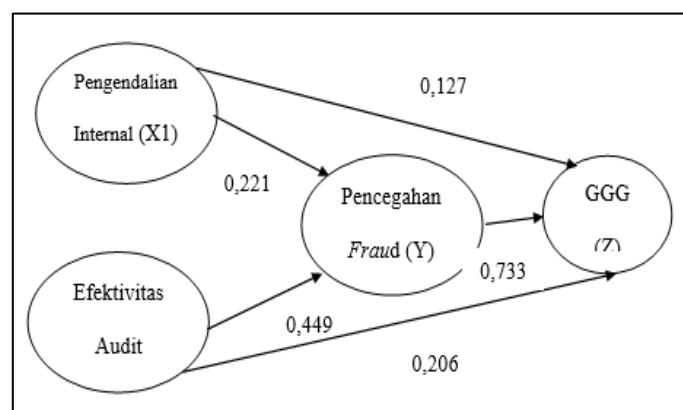

Figure 10 : Path Diagram Model
Source: Results of SPSS Data Processing

The interpretation based on Figure 10 is the direct effect of internal control through fraud prevention on Good Government Governance of 0.127 or 12.7%.

The Influence of Internal Audit on Good Government Governance.

SPSS results path coefficient X2 to Z and Figure 4.12 provides an explanation regarding the effect of internal audit on good government governance. The direct effect of internal audit effectiveness through fraud prevention on Good Government Governance is 0.206 or 20.6%.

The Effect of Internal Control, Internal Audit on Good Government Governance.

By using a significance level of 95% with a = 5% and with df 1 = k-1 = 4-1 = 3 and df 2 = nk = 70-4 = 66, it is known that the F table is 2.51. Based on the table above, the calculated F value = 210.759, which is greater than F table 2.13. This means that H41 is accepted with the hypothesis that "There is an influence of Internal Control and Internal Audit on Good Government Governance through Fraud Prevention."

Understanding the guiding principles of good governance is essential to understand. Government performance will be measured against these guiding principles. If you have touched all aspects of the principles of good government governance, both good and bad governance can begin.

The Effect of Internal Control, Internal Audit on Good Government Governance Through Fraud Prevention.

It is known that the R square value is 0.381, which means that the influence contribution together with internal control variables and the effectiveness of internal audit on fraud prevention is 38.1%. Meanwhile, the value of $\mathcal{E}1$ can be found using the formula

$$\mathcal{E} = 0.787.\sqrt{1 - 0,381}$$

Based on table 9. and figure 10. it is described as follows:

1. There is a partial influence between internal control variables on fraud prevention of 0.221 or 22.1%. Internal control has a small percentage, which is below 50%, this means supporting the statement (10).

2. There is a partial influence between internal audit variables on fraud prevention of 0.449 or 44.9%. Internal control and internal audit each have a small percentage, which is below 50%, this means that internal control and internal audit cannot stand alone on fraud prevention measures. Thus that fraud prevention needs support from other actions such as strict employee selection, a "sense of belonging", carrying out spiritual coaching, providing strict sanctions, and fostering a climate of openness (10).

3. And together the value of internal control variables and internal audit effectiveness (X2) on fraud prevention (Y) is 0.381 or

38.1% in view of the R square value and other effects of 78.7%.

This is consistent with previous research, as previously described conducting research on internal control systems (11). conduct research with a view to gathering significant data regarding internal control and the company's organizational commitment to procurement procedures. The findings show that the organizational commitment and internal control variables have a significant influence on the procurement fraud prevention variable (12,13).

Based on the explanation above, the overall model path diagram is formed as follows Model Path Diagram The overall effect of internal control through fraud prevention on Good Government Governance is 0.221 x 0.733 = 0.161. The indirect effect (0.161) is greater ($>$) than the direct effect (0.127) meaning that internal control through fraud prevention has a significant effect on good government governance.

Furthermore, the influence of internal audit through fraud prevention on Good Government Governance is 0.449 x 0.733 = 0.329. The indirect effect (0.329) is smaller ($<$) than the direct effect (0.449). This means that indirectly the internal control variable through fraud prevention does not have a significant effect on good government governance. This does not agree with Soleman's research (2013), Soleman states that internal control has a positive effect on fraud prevention. In addition, this study also concluded that Good Corporate Governance

has an effect on fraud prevention and Internal Control has an effect on Good Corporate Governance.

CONCLUSION

Internal control conditions for fraud prevention and Good Government Governance in the Mamberamo Raya district government are described very well, including internal audits. Internal control has a non-significant influence on the prevention of goods and services procurement fraud, on the other hand, Internal Audit has a significant influence on the prevention of goods and services procurement fraud. Then the prevention of procurement of goods and services fraud has a significant influence on Good Government Governance, partially Internal Control, Internal Audit has a small influence on the realization of Good Government Governance, but simultaneously has a large influence.

The influence of Internal control, Internal audit on Good Government Governance Through the prevention of fraud in the procurement of goods and services has little effect, this means that Good Government Governance has little possibility of being realized if Internal control, Internal audit is carried out through the prevention of fraud in the procurement of goods and services in the Mamberamo Raya Regency Government .

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Policy Analysis on Tax Amnesty, Tax Compliance, and Tax Audit on Tax Revenue: Bibliometric Analysis

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ABSTRACT

Tax is one of the state revenues used to finance the State Expenditure Budget (APBN). This study aims to provide empirical evidence of the effect of implementing tax amnesty, tax compliance, and tax audit policies on tax revenues. The method used in this research is descriptive quantitative method. Data collection uses the help of the Harzing's Publish or Perish program with the keywords used Tax amnesty, Tax Compliance, Tax audit. From the results of the research carried out, then mapping the findings using the VOSviewers application to be taken as a bibliometric analysis tool to visualize the network of authors and keywords. The results of the study show that tax amnesty, tax compliance, and tax audits have an effect on tax revenues. The tax amnesty policy is more effective in increasing tax revenue compared to tax compliance and tax audits.

Keywords: Tax Amnesty, Tax Compliance, Tax Audit, and Tax Revenue

INTRODUCTION

The development of the national economy has experienced a slowdown in recent years which has resulted in a loss of tax revenues and reduced availability of domestic liquidity, both of which are critical to boosting Indonesia's economic growth (1,2). On the other hand, many assets of the Indonesian population, both liquid and non-liquid, which are outside the boundaries of the Unitary State of the Republic of Indonesia, should be utilized to increase local liquidity which can support national economic development (3,4).

The system change from the official assessment system to a self-assessment system did not have a significant impact on tax compliance. In addition, there is also the fact that even though in Indonesia, the proportion of tax revenues to the state budget in the last five years from 2011-2015 has shown a significant increase, starting from 61% in 2011 to 73% in 2015, in reality not all tax potential existing ones can be extracted. There are still many taxpayers who do not have awareness of the importance of fulfilling tax obligations both for the state and for themselves. This is evidenced by the realization of tax revenues in 2011-2015 which shows that the 5-year revenue target has never reached its target (5).

In order to achieve the tax revenue target, the government is making various efforts so that revenue can be achieved. One of the efforts made by the government is the tax amnesty. Then the government also promotes a system that emphasizes the activeness of these taxpayers requiring tax compliance. Tax

compliance is urgently needed to optimize tax revenue in Indonesia (6). Income tax revenue can run well if every taxpayer is obedient in carrying out his obligations to pay taxes. Compliance can be realized by submitting a notification letter (SPT) every year in a timely manner.

Based on the data listed in the administration system of the Directorate General of Taxes (DGT) stated that in 2015 there were 30,044,103 registered taxpayers. However, only 18,159,840 taxpayers are required to submit annual PPH returns consisting of 1,184. 816 corporate WP, 2,054,732 non-employee WP OP and 14,920,292 employee WP. The level of compliance for corporate WP, non-employee WP OP and employee WP OP does not reach 100%. Referring to data from the Directorate General of Taxes, the lowest level of compliance is for non-employee WP OP which is 40.75%.

In 2017 Indonesia's tax revenue target is Rp. 1. 450. 939 billion or 84.65% of the total state revenues determined in the 2017 Revised Revenue and Expenditure Budget (APBN-P). The total revenue has increased by Rp. 165,968.9 billion or experiencing a growth of 12.9% when compared to the realization of tax revenue in 2016. Realization of tax revenue in 2016 amounted to Rp. 1,284,970.1 billion could not meet the target set by the Government in the 2016 Revised State Budget of Rp. 1,539,166.2 billion or in other words only fulfilled 83.48% of the set target (7).

Based on data on tax revenue realization for the 2015-2020 period, tax revenue realization managed to reach a value of more than IDR 1,500 trillion in 2015, which was IDR 1,240.400 trillion. The achievement of tax revenues of more than IDR 1,500 has never happened since Indonesia's independence. In 2020, the realization of tax revenues contracted by -5.4% compared to 2019 as a result of the Covid-19 Pandemic which caused tax revenues to fall to IDR 1,462,600 trillion. Growth in tax revenue from 2015 to 2020 respectively was 8.2%, 3.6%, 4.6%, 13.0%, 1.8% and -5.4%. Broadly speaking, the average tax revenue in that period tends to "drop". The following is a graph of Tax Revenue Realization and its growth during the 2015-2020 period.

Figure 1: Tax revenue chart 2015-2020

Source: Kementrian Keuangan RI (2020)

Judging from the description above, it is hoped that Indonesian taxation will have a multiplier effect, which means that when tax revenue is high, the government's wheels will be better and can increase people's economic growth so that the taxpayer's income also increases and can pay taxes because of the availability of facilities and infrastructure that has been provided by the government that can make it easier for each taxpayer to run the economy to increase the taxpayer's income. From the explanation above, the authors will discuss (a) Does tax amnesty affect tax revenue (b) Does tax compliance affect tax revenue (c) Does tax audit affect tax revenue. While the aims of this research are: (a) to test empirically the effect of tax amnesty on tax revenues; (b) To test empirically the effect of the level of tax compliance on tax revenues; (c) To test empirically the effect of a tax audit (tax audit) on tax revenues.

METHOD

Initially, a search was performed on the Google Scholar database and the evaluation of the documents obtained was divided into three phases (Fig. 1): (PHASE 1) definition of search criteria to identify records in the Google Scholar database and refinement of the retrieved records (data collection phase); (PHASE 2) documents are exported to VOSviewer software for bibliometric analysis of publication, author, and country (data visualization phase); and (PHASE 3) data analysis to identify the main themes discussed in the research developed on tax amnesty, tax compliance, tax audit, and tax revenue.
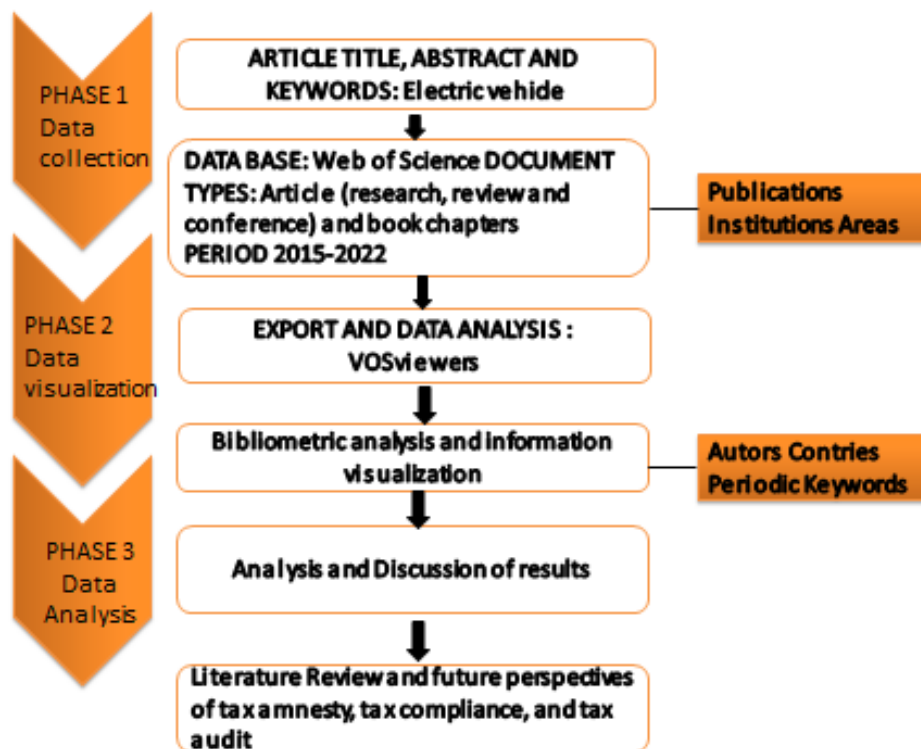
Figure 2: The Phases of the method and the main step as well as the analysis criteria applied to this work

Bibliometrics is an analytical method used to identify scientific trends and systematize research, ensuring the quality of the information and production of the resulting results. The documents in this study were collected from the Google Scholar data platform, which is considered an ideal database for bibliometric analysis which includes information published in indexed journals in several areas of knowledge, one of which is tax compliance. This database has been widely used in bibliometric analysis. The search was carried out on December 10, 2022 by inputting the keywords "tax amnesty, tax compliance, tax audit, and tax revenue". The search period was determined to be between 2015 and 2022, for a publication-wide analysis. We limit the literature to article, research, conference, and review type documents. The number of publications citing the words "tax amnesty, tax compliance, tax audit, and tax revenue" is 1000. All data collected is exported as a "RIS" file, which contains "Full notes and cited references". This data is used for co-authorship and co-occurrence analysis. Thus, it is possible to generate a network map of authors, countries, and keywords. In addition, from the analysis of citations, a network map of scientific journals is generated.

VOSviewer software is used for construction and visualization of bibliometric networks. The software allows extracting information from publications, such as authorship,

magazine, organization, country, and keywords. Output results are displayed in interlocking circles to see the relationships that exist between the bibliometric data. The distance between two or more circles indicates the strength of the relationship between the terms represented by each. Different term groups are represented by different colors. In addition, circle size correlates with the frequency with which the term occurs. The number of clusters in each network map may change depending on the number of links. In some cases terms are not displayed with labels to avoid overlapping. It should be highlighted that terms which were repetitive or irrelevant for this study were excluded manually. Considering the relationship between the keywords in each cluster, relevant themes are identified and discussed in detail.

RESULT AND DISCUSSION

The analysis reveals that between 2015 and 2022 there has been a significant decrease in the amount of tax revenue related publications. In 2015 there were 110 publications, in 2016 it decreased to 68 publications, in 2017 there were 102 publications, in 2018 it only increased slightly to 146 publications, in 2019 there was a significant increase to 169 publications, in 2020 it decreased again to 162 publications, in 2021 it experienced decreased to 135 publications and in 2022 has decreased significantly to 102 publications. In fact, in the last 7 years, the number of publications has decreased significantly. This shows that research on tax revenue has decreased from year to year.
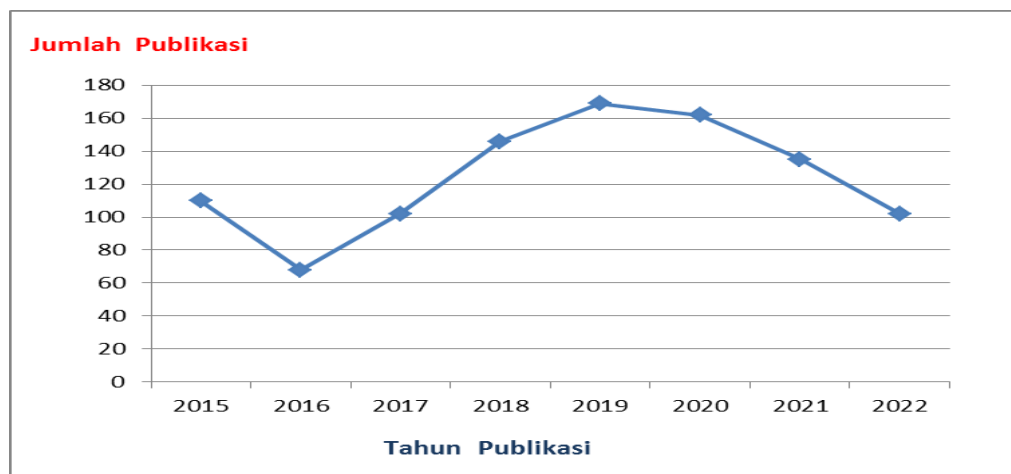

Figure 3: Quantitative distribution of publications in tax revenue studies (2015-2022)

Figure 4 shows the author's analysis, out of a total of 851 authors who have published a tax revenue theme, only 84 (10.13%) have two or more documents related to their names. The top 14 authors by number of citations and documents are presented in Figure 4. The

most cited author is A. Alstadsaeter with 566 citations and 22 documents, followed by J alm and E Saez, G Zucman. Another

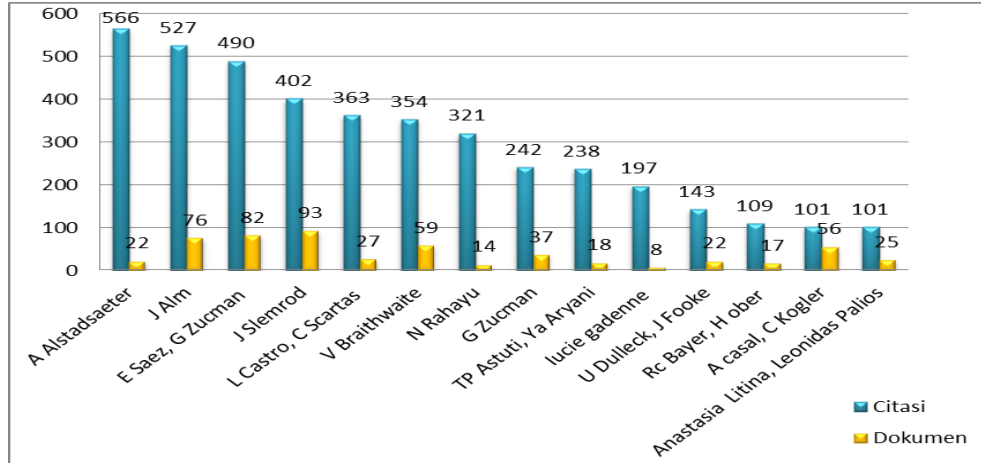interesting fact is that among the fourteen primary authors, three are associated with American institutions.

Figure 4: Distribution of the top 14 authors by number of citations and documents

Another important aspect to analyze is the number of journal citations to identify the main areas of research involving tax revenue. The documents obtained in this study were published in 994 different journals; however,

only 84 journals have two or more related documents. In general, the main journals on tax revenue are multidisciplinary or interdisciplinary, involving various research fields: tax amnesty, tax compliance, tax audit, and tax revenue, and others (Figure 5).
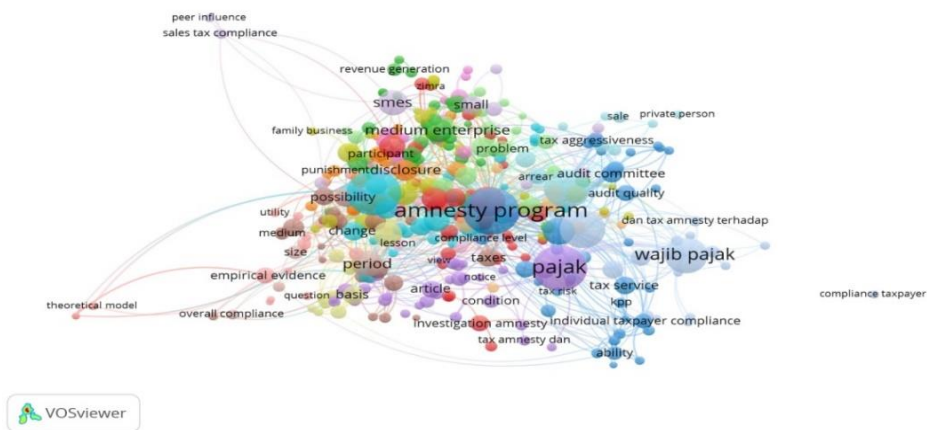

Figure 5: Journal network visualization based on total link link strength

Keyword Analysis

In order to verify the scope of the work and the main themes in the research related to tax

revenue, it is important to go into each document and extract the main keywords.

This analysis is important for determining trends in emerging themes and identifying hotspots that may be of interest as areas of research, development, and innovation. Keyword analysis related to tax revenue totaled 994 results.
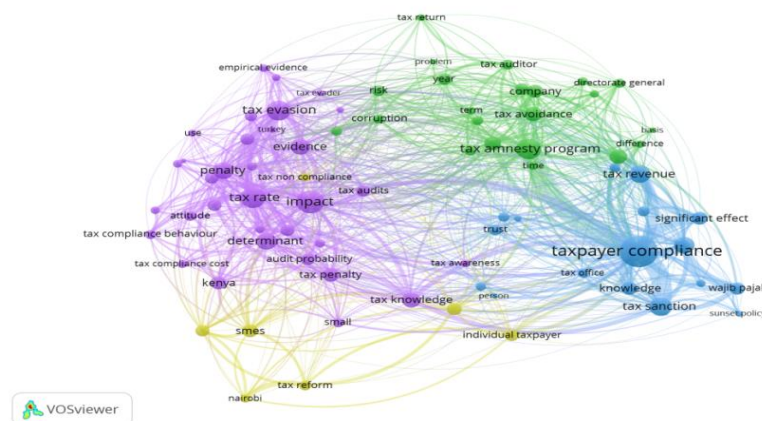

Figure 6: Keyword network visualization based on total link strength

The keywords obtained are classified into four clusters. As expected, the most highlighted term, not only in the purple cluster but throughout the network, was "tax rate". The main keywords represented in this cluster tend to focus on impact, tax evasion and evidence, penalty and determinant. In the green cluster the term that stands out is "tax amnesty program". The main words in this cluster are related to tax avoidance and company. In the blue cluster the highlighted term is tax payer compliance. The main keywords represented in this cluster tend to focus on tax revenue, tax sanctions, significant effects, and taxpayers. In the yellow cluster, the terms related to the most prominent are individual tax payer and tax reform.

Tax amnesty has the goal of increasing state revenues both in the short and long term. Supported by research that the existence of a tax amnesty policy was able to increase tax revenue by Rp. 82,550,919,265 (8). In addition, Indonesia is a country that collects tax revenue from the tax amnesty of $365 (9). Likewise according to which said that the tax amnesty policy was successfully demonstrated by an increase in economic growth in 2016, reaching 5.3% and in 2017 reaching 5.1% (10). Agree which states that the tax amnesty policy causes an increase in tax revenue in 2021, namely Rp. 1,742.75 trillion (11). Based on the data obtained regarding tax amnesty income in volume I and volume II, they are as follows:

Table 1: Tax revenue based on tax amnesty policy

Statement	Tax Amnesty Volume I (2016-2017)	Tax Amnesty Volume II (2022)
PPh	130 T	61,01 T
Declaration	4.813,4 T	558,79 T
Repatriation	146 T	16 T

In 2017 Indonesia's tax revenue target is Rp. 1,450,939 billion or 84.65% of the total state revenue stipulated in the 2017 Revised Revenue and Expenditure Budget (APBN-P). The total revenue has increased by Rp. 165,968.9 billion or experienced a growth of 12.9% when compared to the realization of tax revenue in 2016 (12).

The tax amnesty succeeded in attracting Rp 135 trillion in ransom money. The ransom money is the highest in the world compared to other countries that implement the tax amnesty program. Following are the achievements of tax amnesty in the world: (13).
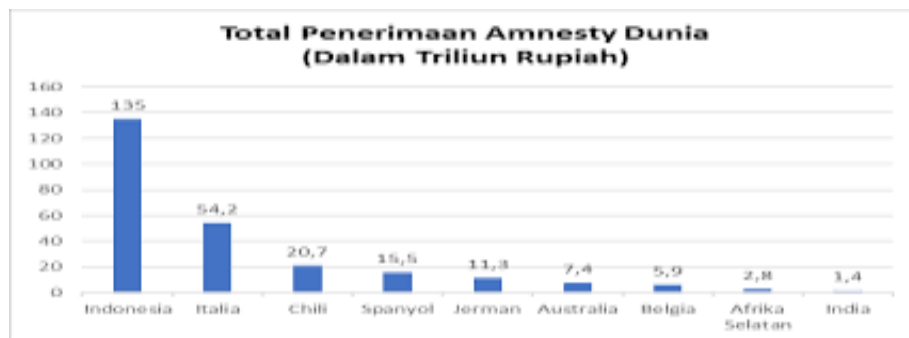

Figure 7: World Tax Amnesty Acceptance

From the data above it can be seen that Indonesia ranks first in tax amnesty revenues in the world because it has reached a value of Rp. 4,000 trillion and when viewed from the ransom amount of Rp. 135 Trillion. This far exceeds countries that have participated in the tax amnesty program such as Italy 64.2 trillion, Chile 20.7 trillion, Spain 15.5 trillion, Germany 11.3 trillion, Australia 7.4 trillion, Belgium 5.9 trillion, South Africa 2.8 trillion, and India 1.4 trillion (14). Based on reseacrh the 2016 tax amnesty obtained advantages and benefits, namely increasing the number of taxpayers who comply with their tax obligations and increasing the amount of tax revenue so that they can contribute to the development of the country (15).

This is in line with reseacrh that the realization of total tax revenue has increased from 2014 to 2016. However, this tax amnesty policy has not been sufficient to fulfill the government's goal of achieving the targeted revenue target of Rp. 1,355.2 trillion (16). Without the tax amnesty, the actual

amount of tax revenue collected in 2016 was only Rp. 995,962.31 billion or 73.3%. Thus, the implementation of the tax amnesty policy was very effective in increasing the number of taxpayer compliance due to a very significant increase in the number of individual taxpayers of 472,951 and the number of corporate taxpayers of 140,653.

This view is contrary to tax amnesty in North Sulawesi, precisely in Bitung in the first period of 77.94% and a very significant decrease occurred in the second period of 22.27% or decreased by 55.65%. so it can be said to be ineffective (17).

The level of taxpayer compliance (tax compliance) is an illustration of obedience, submission and compliance and implementing tax provisions. The relationship between the level of taxpayer compliance and income tax revenue can be explained by the theory of legal certainty. This theory says that in order to achieve a good legal system, good relations are also needed between the elements within it so that to achieve a good tax system is by complying with all the regulations that have been set. This is in line with research which states that tax compliance has a significant effect on tax revenue (6,18,19).

The system used to assess taxpayer compliance is to use submission through notification letters (SPT). Notification Letter (SPT) made at the end of each tax period or the end of the tax year. In the tax service, it only conducts research and checks regarding the correctness of notifications, therefore

taxpayers are required to have a deep understanding of the taxation system in order to create a tax-aware society and must fulfill their obligations in taxation. Taxpayer compliance is an absolute requirement for the self-assessment system to be achieved properly (20).

For maximize tax revenue, the Direktorat Jendral Pajak (DJP) also conducts a tax audit (tax audit) to test the correctness of fulfilling tax obligations, if the tax audit is carried out optimally it will have an impact on increasing state revenue from the taxation sector (21). This is in line with research which states that there is a positive relationship between tax audit and tax revenue (22–24). Supported with which states that the tax audit is an effort to anticipate the possibility that there will be fraud by taxpayers who have been entrusted with Self Assessment so that tax regulations can be implemented properly (25).

However, this is contrary to research conducted by where the tax audit has not had an effect on tax revenue at the Lubuk Pakam KPP (26). In line with the research conducted which states that tax audits have not had an effect on tax compliance in Negeria (27).

From the explanation of the three variables above, it can be shown that the tax amnesty, tax compliance, and tax audit programs implemented by the Indonesian government in 2017-2022 have had a positive effect on tax revenues. Where tax amnesty, tax compliance and tax audit simultaneously affect tax revenues. This is supported by

research which states that tax amnesty, tax audit, and tax compliance levels simultaneously have a positive effect on tax revenues for 2016-2017 (28).

CONCLUSIONS

This study provides an overview of the main themes related to factors influencing tax revenue that have been investigated in recent years. The trend is the continued growth of publications on tax revenue each year, indicating that this theme is gaining increasing interest. Based on the analysis of the most cited keywords, we identify that tax amnesty, tax compliance, and tax audit are among the main themes currently being studied and are related to tax revenues. revenues). Researchers focus on optimizing the factors that influence tax revenue so that they can increase state revenue.

Based on the results of the analysis and discussion above, it can be concluded that partially tax amnesty, tax compliance, and tax audits have a positive effect on tax revenues. While simultaneously the implementation of tax amnesty programs, tax audits, and tax compliance levels have a positive effect on tax revenues, but the tax amnesty policy is more effective in increasing tax revenues compared to tax compliance and tax audits. The existence of a tax amnesty tends to make taxpayers comply in paying taxes so that it can also increase tax audits which make taxpayers consider the consequences of non-compliance with taxpayers so that they can motivate them to pay taxes.

Tax revenue has increased when the government requires people to take part in government programs, namely tax amnesty. Therefore the government needs to conduct direct outreach to the public about the importance of paying taxes. Another effort that can be done by the government is to carry out direct tax audits in order to create a sense of community responsibility to fulfill their obligations.

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Detect Fraud Financial Statements with Theory Fraud Diamond During the Covid-19 Pandemic

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ABSTRACT

The impact of the Covid-19 pandemic shook the world economy, especially Indonesia. BPS data Compared to January 2019, there was a decline in imports of capital goods and raw materials, or year on year (yoy) basis, which affected the performance of the manufacturing industry. This research aims to detect indications of financial statement fraud in companies affected by the Covid-19 pandemic, especially manufacturing, with proxies for financial stability, nature of industry, change in auditors and change of directors. Descriptive and verification research methods with multiple linear regression analysis were processed using the EViews-12 application, an optional source of information about manufacturing organizations listed on the Indonesia Stock Exchange in 2020, a total population of 191 companies using a purposive sampling technique so that the total sample is 84 companies. The results of research on the condition of financial stability, nature of industry, change in auditors, change of directors and financial statement fraud under normal conditions. Simultaneously all the independent variables have a significant effect with the direction of a positive relationship to financial statement fraud. Partially, financial stability and nature of industry have a significant effect in the direction of a negative relationship, then change in auditors has a significant effect on a positive relationship, then change of directors has no effect on a negative relationship, all of this on financial statement fraud.

Keywords: financial statement fraud, fraud diamond theory, Covid-19

INTRODUCTION

financial statementsgood and healthy will attract investors or other users of financial statements to invest in the company. Therefore, the information in the financial statements should comply with existing company information requirements and reflect all accounting procedures. In Indonesia, the components of financial statements are becoming more comprehensive. However, there are still businesses that are unable to submit financial reports that meet the requirements. Fraud perpetrated by management and some individuals for personal or group gain is one of the factors.

There are three general circumstances for breach of trust cases. First, the potential embezzler feels he cannot tell anyone about his financial problems. Second, he sees the breach of trust as an opportunity to deal with his financial problems. Third, before the commission, he rationalizes the act to himself alone (1).

The Survey of the Association of Certified Fraud Examiners on page 34 states that there are 18 indicators that are used as benchmarks for control in security or anti-fraud in organizations, the results of the survey state that the External audit of financial statements ranks first. This means that external audit is one way to prevent financial statement fraud. The number of financial statement fraud problems that occur inside or outside the country is an indication of the auditor's failure to detect the formation of fraud. The

perpetrators of fraud do not always use one method in carrying out their mode. > 40% of fraud perpetrators are involved in more than one category of fraud. 32% of fraud perpetrators carry out Asset misappropriation schemes and Corruption schemes as part of their crimes (2). Furthermore, it shows that there were 194 cases of fraud in the manufacturing industry sector, which is one of the categories for the number of middle cases, for financial statement fraud cases, only 12%. Not many cases of financial statement fraud in the manufacturing industry have been disclosed. This may be due to the fact that crimes related to financial statement fraud, such as stock exchange information fraud and tax information fraud, have not been widely reported in Indonesia.

Institute for Economic and Community Research, Faculty of Economics and Business Institute, University of Indonesia (LPEM FEB UI) regarding the Impact of the Covid-19 Pandemic on the Impact of the Corona virus outbreak rocked the world economy, especially Indonesia. Indonesia's economic growth was 2.97% at the start of the spread of Covid-19 in the first quarter of 2020. This figure is far more accurate when compared to the same quarter in 2019 when it was 5.02%, even though in the second quarter of 2020 it was minus 5.32% percent and in the third quarter minus 3.49%. (year over year/yoy) (3). In 2020, the Ministry of Finance anticipates an economic growth rate of only 5.02%. between minus 1.7% to 0.6%. The manufacturing sector in Indonesia will

also be affected by this decline in the national economic growth rate. The Manufacturing PMI (Purchasing Managers' Index) for the manufacturing sector fell from 51.9 in February 2020 to 45.3 in March 2020, indicating the start of a significant decline in the performance of the national manufacturing industry until the lowest point was 27.5 in April 2020. A reading lower than 50 indicates a decline in manufacturing activity). Industry conditions in 2020 are critical, and management must present strong financial reports. Cases of fraudulent financial statements are very likely to occur.

The theory of detecting fraud has developed with the fraud diamond theory, namely pressure, opportunity, and rationalization and capability (4). Statement of Auditing Standards regarding auditing, there are four pressure factors that can have an impact on fraudulent financial statements. The proxies for these pressures are financial stability, external pressure, personal financial need, and financial targets. The two opportunities that are possible in fraudulent financial reporting into three proxies are the nature of industry, ineffective monitoring, and organizational structure. Rationalization and capability are parts that are not easy to measure.

This study uses a proxy that is used. Pressure is measured by financial stability, Opportunity is measured by the nature of industry, Rationalization is measured by change in auditors, Capability is measured by change of directors.

This research was conducted because there were differences in the results of previous researchers, namely: Financial statement fraud has a positive relationship with this being significantly influenced by the results of simultaneous testing of all independent variables (5), then Financial stability significantly reduces the possibility of fraudulent financial reporting. (6), then there is a significant positive relationship between the opportunity variable (Nature of industry) and the financial statement fraud variable (7), then Financial fraud affected by a change of auditors(8), then financial statement fraud reduced significantly and positively when the directors' or abilities' were changed (9). The difference between this study and previous research is that fraudulent financial statements are not positively and significantly affected by financial stability (10), then not affected by fraudulent financial statements by the nature of industry (11), then auditor change, has no significant effect on financial statement fraud (12), Furthermore, fraudulent

financial statements are not affected by the replacement of directors (13).

This study formulates how the condition of financial stability (FS), nature of industry (NOI), Change in auditor (CIA), change of director (CID) and financial statement fraud (FSF), then to determine the simultaneous and partial effects of financial stability (FS), nature of industry (NOI), Change in auditor (CIA), change of director (CID) against financial statement fraud (FSF) in companies listed on the Indonesia Stock Exchange, especially the manufacturing sector during the 2020 Covid-19 pandemic.

The research hypothesis:

H1 : There is a simultaneous effectFS, NOI, CIA, COD against FSF.

H2 : There is an intermediate effectFS against FSF.

H3 : There is an influence between NOI against the FSF.

H4 : There is influence between the CIA against the FSF.
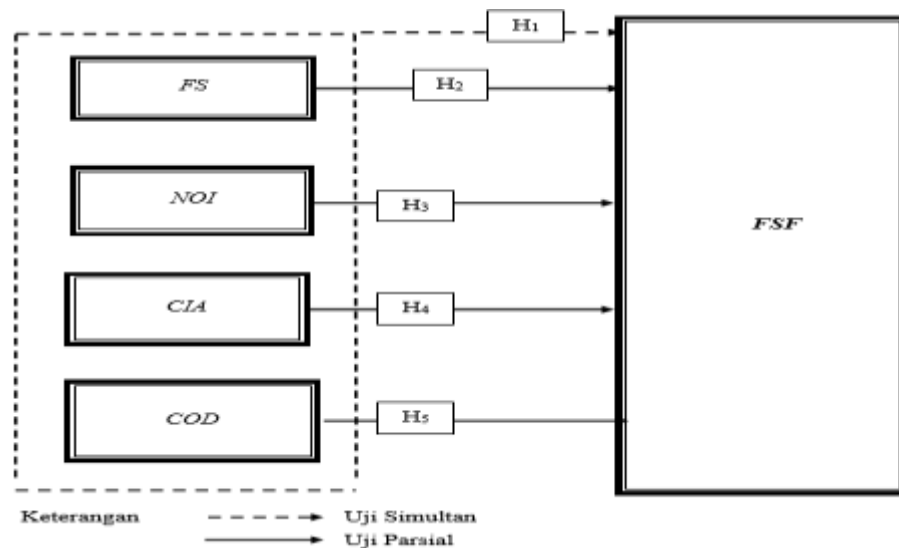
H5 : There is a partial intermediate effectCOD to FSF.

Figure 1 : Research Paradigm

METHOD

Descriptive method in this research approach. Information on financial reports listed on the Indonesia Stock Exchange, especially the manufacturing sector, serves as secondary data which is used as the basis for data processing in this study. This secondary data researchers get through website access https://www.idx.co.id/id. population of 191 corporate organizations. Indonesian manufacturing sector companies that have gone factory on the Indonesia Stock Exchange (IDX) are grouped into 3 sectors and 20 sub-sectors. purposive sampling is a sampling method, there are 84 samples of company financial report data.

RESULTS AND DISCUSSION

Panel data analyzed in this study with the help of the Eviews-12 program. The results of the Chow test and Hausman test yielded a fixed effect model as the correct model for the regression model in this study.

Table 1: Research Results

Variables	Coefficient	probability
financial stability	-7.152149	0.0000
Nature of industry	-22.11700	0.0000
Change in auditors	23.35147	0.0000
Change of director	-0.467624	0.2490
F-statistics	30102.71	0.00000
R-squared	0.699344	30.0656

Source: Eviews-12 data processing

a. The nature of industry coefficient value is -22.11700 and the probability value is 0.0000. It means smaller than 0.05.

b. The value of the coefficient change in auditors is 23.35147 and a probability

value of 0.0000. It means smaller than 0.05.

c. The coefficient change in director value is -0.467624 and the probability value is 0.2490. This means that it is greater than 0.05.

1. Determination Coefficient Test (R^2)

The test results obtained the magnitude of the coefficient of determination or R-squared was 0.799344 or 79.9344% while the remaining 20.07% had other variables that influenced and were not thorough in this study.

Discussion

The results of this research analysis describe that there is 1 observation data with a financial statement fraud value of -6.38, meaning that on average the company has no indication of committing financial statement fraud. The financial stability result of -0.04 means that the average change in total assets of manufacturing companies in 2020 is 4% lower than the previous year. The nature of industry results are 0.50, meaning that on average there is an increase in trade receivables of 50% from the previous year. The change in auditor results are 0.15, meaning that on average they do not replace external auditors. The result of change of directors is 0.11, meaning that on average there is no replacement of directors.

CONCLUSION

Condition financial stability, nature of industry, change in auditors, change of directorsand financial statement fraud during the Covid-19 pandemic in 2020 on average under normal conditions. Partially, financial stability and nature of industry have a significant effect on the direction of a negative relationship, then change in auditors have a significant effect on a positive relationship, then change of director has no effect, all of this towards financial statement fraud during the Covid-19 pandemic in 2020.

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