THE EFFECT OF LOCAL GOVERNMENT SIZE, REGIONAL COMPLEXITY, CAPITAL EXPENDITURE, PAD, AND ECONOMIC GROWTH ON WEAKNESSES OF LOCAL GOVERNMENT INTERNAL CONTROL (EMPIRE STUDY IN REGENCY AND CITY IN NORTH MALUKU PROVINCE 2015-2019)

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Abstract:
One form of reform is the granting of authority to local governments to regulate their own regions. The granting of this authority is regulated in the regional autonomy law package, which started from Law no. 32 of 2004. The spirit of Law 32 was then followed up with the issuance of various regulations that others serve as a legal umbrella for local governments in carrying out their autonomous functions. This study aims to analyze the effect of Local Government Size, Regional Complexity, Capital Expenditure, PAD, and Economic Growth on the Weakness of Local Government Internal Control (Empirical Study in Regencies/Cities in North Maluku Province 2015-2019). The method used in this research is quantitative research. The sample in this study is the Regency/City of North Maluku Province (Ternate City, City of Tidore Islands, West Halmahera, East Halmahera, South Halmahera, North Halmahera, Mid Halmahera, Morotai Island, Sula Islands, Taliabu). The data is processed using SPSS. The results show that the size of the local government, regional complexity, capital expenditure, PAD and economic growth affect the weakness of internal control. Suggestions that can be put forward by researchers based on research results are to conduct research by expanding the object of research to other areas in Indonesia.

Keywords: Size of Local Government, Regional Complexity, Capital Expenditure, PAD, Economic Growth, Weakness of Local Government Internal Control.

INTRODUCTION

One form of reform is the granting of authority to local governments to regulate their own regions. The granting of this authority is regulated in the regional autonomy law package, which started from Law no. 32 of 2004. The spirit of Law 32 was then followed up with the issuance of various regulations that others serve as a legal umbrella for local governments in carrying out their autonomous functions. PP 24 of 2005, which was later changed to PP 71 of 2010 concerning Government Accounting Standards (SAP), is part of a regulation issued by the government in order to provide guidelines for local governments in carrying out accountability in regional financial management.

Accountability for good regional financial statements is financial statements that are subject to and comply with government accounting standards. Quality information from the financial statements presented is the basis for the government in making strategic decisions in accelerating development in the region, so that it can produce independent and prosperous regions.

Regional governments have great authority to regulate their own regions, so they require a high level of supervision to avoid creating a tendency for fraud to occur. The emergence of fraud is caused by the weakness of the internal control system and the ability of personnel (HR) to utilize

the system so that fraud can occur. Based on the results of a survey by the Association of Certified Fraud Examiners (ACFE) in 2019, there were 239 cases of fraud in Indonesia, consisting of 167 cases of corruption, 50 cases of misuse of state & company assets/wealth and 22 cases of financial report fraud with a total loss of Rp.873,430,000,000. Which if averaged, each case suffers a loss of Rp. 7,248,879,668. And the institution with the highest level of loss due to fraud is the Government, with a percentage of 48.5% (Indonesian fraud survey, 2019).

Weak internal control, which is one of the causes of fraud, illustrates that the implementation of internal control is an absolute thing to be done in every organization, especially in public organizations. In this case, the central government and local governments. as a form of accountability of local governments in carrying out their duties and authorities in order to improve the welfare of the community. (Martini and Zaelani, 2011)

Agency theory, if drawn on the relationship between local government and society, the government as an agent and the community act as the principal, where each party has its own interests, but the agent has access to more and wider information than the principal, thus allowing fraud by the agent due to weakness. Internal control.

This study refers to previous studies by Dwi Martani and Zaelani (2011), Novi Kumala Putri and Amir Mahmud (2015), Leni Mustika Sari, Desmiyawati and Susilatri (2018), while the results of previous studies that have not consistently made researchers interested in conducting research again with the variables developed by the researcher.

Agency Theory. Information asymmetry is a condition where the agent tends to have more and better information than the principal. Within the scope of government, information asymmetry occurs between the legislature (DPRD) and the executive (local government), where the principal, the legislature does not have sufficient information about the agent's performance, in this case, the executive. The legislature can never be sure how the executive's efforts contribute to the actual results of a government organization. Agents have more information about their production capabilities than principals. With this state of information asymmetry, the agent will tend to take advantage of this situation to commit fraudulent actions to maximize his personal gains, such as committing an act of fraud.

Contingency Theory. The contingency approach arises as an organizational setting in which optimal control is acceptable across all settings and from the company to the organization in which the control is operated. An intersection between the control system and contextual contingency variables is hypothesized to improve organizational (individual) performance. Contingency theory emerged as an answer to the universal approach that argued that the optimal control design could be applied to the company as a whole. Contingency theory states that there is no design and use of a management control system that can be applied effectively to all organizational conditions, but for certain control systems that are only effective for certain situations or organizations, companies and governments. Contingency theory is a theory of the possibility of variables related to the performance of task achievement, which is very decisive in the acceleration of achieving organizational goals (Suartana, 2010:126).

Internal control. Romney & John (2016:226) explain that internal control is a process carried out to provide adequate assurance that the following control objectives have been achieved, namely:

a. Securing assets – preventing or detecting unauthorized acquisition, use or placement
b. Maintain records with good detail to report company assets accurately and fairly.
c. Provide accurate and reliable information
d. Prepare financial reports in accordance with established criteria
e. Drive and improve operational efficiency
f. Encouraging adherence to predetermined managerial policies
g. Comply with applicable laws and regulations

The government's internal control development in Indonesia was marked by the issuance of Government Regulation (PP) number 60 of 2008 concerning the government internal control system (SPIP). The internal control system, according to PP SPIP, is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient movements, reliability of financial reporting, safeguarding state assets, and compliance with legislation (Rahmawati, 2012).

Based on PP SPIP number 60 of 2008, the government's internal control system consists of five elements, namely:

a. The Control environment is a condition in government agencies that can build awareness of all personnel on the importance of controlling an organization in carrying out activities that are their responsibility to increase the effectiveness of internal control.

b. Risk assessment is an activity of assessing the possibility of situations that threaten the achievement of government agencies' goals and objectives, which includes identifying, analyzing, and managing risks relevant to organizational processes or activities.

c. Control activities are actions required to address risks as well as the implementation and implementation of policies and procedures to ensure that actions to address risks have been implemented effectively.

d. Information and communication. Information is data that has been processed that can be used for decision-making in the context of carrying out the duties and functions of government agencies. At the same time, communication is the process of delivering messages or information using certain symbols or symbols either directly or indirectly to get feedback.

e. Monitoring is a process of assessing the quality of the performance of the internal control system, and the process that assures those audit findings and other evaluations are immediately followed up.

Functions of Internal Control System. The function of the internal control system (Zainal, 2013) is;

a. Preventive, namely control to prevent errors in the form of errors or irregularities that often occur in the operation of an activity.

b. Detective, which is to detect errors, errors and irregularities that occur.

c. Corrective, namely to correct weaknesses, errors and deviations detected.

d. The directive, which is to direct that the implementation is carried out correctly and adequately.

e. Compensative, which is to neutralize weaknesses in other aspects of control.

Framework and Hypothesis Development. Characteristics are special traits; that have a characteristic (specificity) in accordance with certain characteristics that distinguish something (people) from something else (Poerwadarminta, 2006). Thus, the characteristics of local governments are special characteristics attached to local governments, marking an area and distinguishing it from other regions. The characteristics of local government are the identity of each local government that can distinguish it from other areas. Differences in characteristics between areas are assumed to influence regional financial performance.

Based on the statement above, it can be concluded that the characteristics of local government are the characteristics or identity of a local government that can distinguish it from other regions. In this study, it is explained that the characteristics of local governments using the size of local governments are measured by total assets in each district/city government, regional complexity is proxied by the number of SKPD owned by local governments, Regional Expenditures are proxied by total capital expenditures.

The size of the local government has a positive effect on the weakness of the local government's internal control. The size of government agencies can be seen from total assets, area or population, but in general researchers use total assets following research conducted by Maiyora (2015). Kusumawardani (2012) states that "The large size of the government will facilitate

operational activities which will then make it easier to provide adequate public services. In addition, the ease in the operational field will also provide smoothness in obtaining Regional Original Income (PAD) for regional progress as evidence of improved performance. Large size can help local government operational activities accompanied by increased local government financial performance. This is because local governments with large asset sizes have great pressure to disclose their financial statements. Maiyora (2015) states that this causes local governments that have large asset sizes to be required to have better performance than small local governments. Similarly, Sumarjo (2010) opinion states that the larger the size of the local government, the better the financial performance of the local government.

Based on the statement above, it can be concluded that the size of the local government can be used as a benchmark in determining the size of the local government. The larger the local government, the better in providing services to the community. In this study, the authors use total assets as the size of the local government. The greater the assets owned by the local government, the higher the internal control weaknesses that can arise due to the inability to manage assets and the tendency for embezzlement of these assets.

H1: The size of the local government has a positive effect on the weakness of local government internal control.

Complexity Has a Positive Effect on Weaknesses in Local Government Internal Control. A large regional government has a large amount and transfer of wealth so that the regional government will get greater supervision. Large local governments are also more complex in their financial management, so more financial information must be reported to reduce the occurrence of information asymmetry.

The complexity of local government can be seen in the number of regional work units (SKPD) or regional apparatus organizations (OPD) because every organization has its own problems and requires better control in dealing with them.

H2: The Complexity of Local Government has a Positive Effect on Internal Control of Local Governments.

Capital Expenditure has a Positive Effect on Weaknesses in Regional Government Internal Control. According to the Regulation of the Minister of Finance No. 91/PMK.06/2007 concerning Standard Accounting Charts (BAS), capital expenditures are budget expenditures used to acquire or add fixed assets and other assets that provide benefits for more than one accounting period and exceed the minimum capitalization limit of fixed assets or other assets set by the government. According to Abdullah and Halim (2006), capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. The greater the budget allocation for capital expenditure, the higher the capital expenditure carried out by the regional government, which has implications for the wider internal control that must be carried out.

H3: Regional Government Capital Expenditure Positive Effect on Weaknesses of Regional Government Internal Control.

PAD Has a Positive Effect on Weaknesses in Local Government Internal Control. According to (Halim and Kusufi 2012:101), Regional Original Revenue (PAD) is all regional revenues originating from regional original economic sources. The greater the number of sources of income will create problems in internal control (Novilia 2017). This is because PAD can be a breeding ground for fraud. Fraud that occurs in terms of the use of regional income can be in the form of the use of regional money that is not in accordance with statutory regulations and leads to acts of corruption or embezzlement. The research of Martani and Zaelani (2011), which examined the influence of PAD, has the result that there is a positive influence between PAD and the weakness of SPI. The need for supervision of these vulnerable posts can be prevented by implementing good SPI.

H4: Regional Original Income has a Positive Effect on Weaknesses in Regional Government Internal Control

Economic Growth Positively Affects Weaknesses in Local Government Internal Control. The rapid growth of an organization causes many changes, both directly and indirectly. These various changes require adjustments to the internal control owned. With the increase in large business activity, organizations tend to have poor internal control. This is not much different in a local government with a high amount of economic growth, which will certainly increase the level of economic activity within the local government. Growing nonprofit organizations have more problems with internal control weaknesses (Petrovits, Shakespeare and Shih, 2010). This can indicate that higher economic growth has the potential to lead to high internal control weaknesses. **H5: Economic Growth Positively Affects Internal Control Weaknesses.**

METHODS

Population and Sample. The population in this study were all districts/cities throughout North Maluku Province. The sampling technique used purposive sampling with the following criteria:

a. Regency/municipal government that obtains an unqualified or qualified opinion
b. District/city local governments that have positive GRDP
c. District/city local governments that have complete data according to the needs of this research.

The district/city data in North Maluku Province can be presented in the table below:

Table 1. : List of Regencies/Cities in North Maluku Province

North Maluku Province	County/City
1	Ternate City
2	City of Tidore Islands
3	West Halmahera
4	East Halmahera
5	South Halmahera
6	North Halmahera
7	Mid Halmahera
8	Morotai Island
9	Sula Islands
10	Taliabu

Source : bps.go.id (2020)

Research Model. $ICS = \alpha + \beta_1 TA + \beta_2 JlhSKPD + \beta_3 BM + \beta_4 PAD + \beta_5 PDRB + \varepsilon$

Description:

ICS	*: Internal control system*
a	*: constant*
$\beta_1\ \beta_2\ \beta_3\ \beta_4\ \beta_5$	: independent variable coefficient
TA	: Total Assets
Jlh SKPD	: Number of SKPD
BM	: Capital Expenditure
PAD	: Locally-generated revenue
PDRB	: Growth
ε	: error coefficient

Variable Measurement

Table 2. : Variable Definition and Measurement

Variable	Definition	Measurement
Weaknesses of internal control.	The absence of sufficient control can increase the risk of misstatement in the financial statements.	A number of findings or cases on the internal control system.
Economic growth.	Increase in GDP/GNP	$\dfrac{PDRB_{t1} - PDRB_{t0}}{PDRB_{t0}} \times 100\%$
Locally-generated revenue.	Regional income is sourced from regional taxes, regional levies, results of separated regional wealth management and other legitimate regional original income.	Total PAD in the budget realization report.
Local Government Size.	An illustration of how big or small the scale of the local government is.	Total assets on the balance sheet.
Complexity.	The level of differentiation that exists in local government.	Number of SKPD in Local Government.
Capital Expenditure.	Budget expenditures for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period.	$\dfrac{\text{Capital expenditure}}{\text{Regional expenditure}} \times 100\%$

RESULT AND DISCUSSION

Based on the sampling criteria, a sample of 50 samples was obtained, namely ten districts/cities during the 2015-2019 period. However, at the time of data processing there were three outlier samples, so they were excluded from the sample of this study. The classical assumption test carried out is as follows.

Normality Test Results. The normality test aims to test whether, in the research model, the variables are normally distributed. The normality test of the data in this study used the One-Sample Kolmogorov Smirnov test in the SPSS program. The data is said to be normally distributed if the residuals are normally distributed; it has a significant level above 5%. The results of the normality test are presented in Table 4.1 below:

Table 3. Normality Test Results

	Asymp. Sig. (2-tailed)	Information
Asymp. Sig. (2-tailed)	0,200	Normal Distribution

Source: Processed primary data, (2021)

Based on Table 4.1, the normality test above shows that the test of the regression equation residual gives a significance value above 0.05, which is 0.200. So it can be concluded that the data in this study were normally distributed.

Multicollinearity Test Results. A multicollinearity test was used to determine the correlation between independent variables. A good regression model is a model with no correlation between the independent variables, or the correlation between the independent variables is low. Multicollinearity was detected with Variance Inflating Factor (VIF) < 10 and tolerance value > 0.10. The results of the multicollinearity test are contained in the following table:

Table 4. Multicollinearity Test Results

Model	Collinearity Statistics		Information
	Tolerance	VIF	
Local Government Size (X1)	0,996	1,004	No multicollinearity
Complexity (X2)	0,983	1,018	No multicollinearity
Capital Expenditure (X3)	0,720	1,389	No multicollinearity
PAD (X4)	0,723	1,383	No multicollinearity
PDRB (X5)	0,786	1,445	No multicollinearity

Source: Processed primary data, (2021)

Multicollinearity test results in table 4.2 can be seen from the tolerance value of each variable is greater than the tolerance value, namely > 0.10. The VIF value of each variable is also < 10. So it can be concluded that there is no multicollinearity between variables in the regression model.

Heteroscedasticity Test Results. The Glejser test carried out the heteroscedasticity test in this study. The Glejser test is carried out by regressing the absolute value of the unstandardized residual as the dependent variable with the independent variable. If the significance level of the independent variable is less than 0.05, it can be said to contain heteroscedasticity. The results of this test can be seen in the following table:

Table 5. Heteroscedasticity Test Results

Model	Sig.	Information
(Constant)	0,905	There is no heteroscedasticity
Local Government Size (X1)	0,631	There is no heteroscedasticity
Complexity (X2)	0,588	There is no heteroscedasticity
Capital Expenditure (X3)	0,619	There is no heteroscedasticity
PAD (X4)	0,277	There is no heteroscedasticity
PDRB (X5)	0,562	There is no heteroscedasticity

Source: Processed primary data, (2021)

From the results of the Glejser test, the significance value of all independent variables was obtained > 0.05. So it can be concluded that the four data do not contain heteroscedasticity.

Autocorrelation Test Results. The autocorrelation test in this study was carried out with the Durbin Watson test. The table below shows the results of the Durbin Watson test of not more than two and not less than -2, so it can be concluded that there is no autocorrelation.

Tabel 6. Autocorrelation Test Results

	Durbin watson	Information
Model	1.693	there is no autocorrelation

Source: Processed primary data, (2021)

Hypothesis Test Results. The hypothesis testing of this research was carried out using the Multiple Linear Regression method. Based on data processing using the SPSS program, the following equation is obtained:

Table 7. Hypothesis Test Results

Model	Regression Coefficient (B)	Sig.	Information
(Constant)	1,540	0,631	Constanta
Local Government Size (X1)	0,172	0,004	H1 Accepted
Complexity (X2)	0,079	0,047	H2 Accepted
Capital Expenditure (X3)	0,210	0,014	H3 Accepted
PAD (X4)	0,355	0,000	H4 Accepted
PDRB (X5)	0,521	0,012	H5 Accepted
R Square		0,764	
Adjusted R Square		0,744	
F Statistics		20,370	
Sig. Simultan		0,000	

Source: Processed primary data, (2021)

Based on the results of the t-statistical test shown in Table 4.5, the following equation can be made:

$$Y = 1,540SPI + 0,172SIZE + 0,079KD + 0,210BM + 0,355PAD + 0,521\ PDRB + e$$

The size of the local government has a positive effect on the weakness of the local government's internal control. The study result prove that the size of the local government measured using total assets affects on the weakness of internal control. The size of local government (size) in government agencies can be seen from the total assets. Kusumawardani (2012) states that large assets in the government will facilitate operational activities, which will then make it easier to provide adequate public services. In addition, the ease in the operational field will also provide smoothness in obtaining Regional Original Income (PAD) for regional progress as evidence of improved performance. Large size can help local government operational activities accompanied by increased local government financial performance. This is because local governments with large asset sizes have great pressure to disclose their financial statements. Maiyora (2015) states that this causes local governments that have large asset sizes to be required to have better performance than small local governments. Similarly, Sumarjo (2010) opinion states that the larger the size of the local government, the better the financial performance of the local government.

Complexity Has a Positive Effect on Weaknesses in Local Government Internal Control. The study result prove that complexity affects the weakness of local government internal control. Complexity is measured by the number of SKPD/OPD in a local government. Large ones have large amounts and wealth transfers so that local governments will receive greater oversight. Large local governments are also more complex in their financial management, so more financial information must be reported to reduce the occurrence of information asymmetry. The complexity of local government can be seen in the number of regional work units (SKPD) or regional apparatus organizations (OPD) because every organization has its own problems and requires better control in dealing with them. The results of this study support previous research conducted by Martani and Zaelani (2011).

Capital Expenditure has a Positive Effect on Weaknesses in Regional Government Internal Control. According to Abdullah and Halim (2006), capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. The greater the budget allocation for capital expenditure, the higher the capital expenditure carried out by the regional government, which has implications for the wider internal control that must be carried out.

The study result indicate that capital expenditures affect the weakness of internal control. The greater the budget allocation for capital expenditures will result in an increase in fixed assets which, of course, requires high control in managing and supervising assets that have been obtained through the allocation of capital expenditures by a Regional Government. The results of this study

support previous research conducted by Martani and Zaelani (2011) and Media Kusumaw Ardani (2012).

PAD Has a Positive Effect on Weaknesses in Local Government Internal Control. The study results illustrate that PAD affects internal control weaknesses, which means that the greater the PAD of a local government, the higher the possibility of fraud, so there is a need for increased internal control that the regional government must carry out. According to (Halim and Kusufi 2012:101), Regional Original Revenue (PAD) is all regional revenues originating from regional original economic sources. The greater the number of sources of income will create problems in internal control (Novilia 2017). This is because PAD can be a field for fraud to occur. Fraud that occurs in terms of the use of regional income can be in the form of the use of regional money that is not in accordance with statutory regulations and leads to acts of corruption or embezzlement. The research of Martani and Zaelani (2011), which examined the influence of PAD, has the result that there is a positive influence between PAD and the weakness of SPI. Implementing a good SPI can prevent the need for supervision of these vulnerable posts.

Economic Growth Positively Affects Weaknesses in Local Government Internal Control. The rapid growth of an organization causes many changes, both directly and indirectly. These various changes require adjustments to the internal control owned. With the increase in large business activity, organizations tend to have poor internal control. This is not much different in a local government with a high amount of economic growth, which will certainly increase the level of economic activity within the local government. Growing nonprofit organizations have more problems with internal control weaknesses (Petrovits, Shakespeare and Shih, 2010). The study result indicate that GRDP affects internal control weaknesses. This means that higher economic growth has the potential to cause high internal control weaknesses.

CONCLUSION

The conclusions that can be drawn from this research are
a. The size of the local government affects the weakness of internal control
b. Complexity affects internal control weaknesses
c. Capital Expenditure affects internal control weaknesses.
d. PAD affects internal control weaknesses
e. GRDP affects internal control weaknesses

Suggestion. Suggestions that can be put forward by researchers based on research results are to conduct research by expanding the object of research to other areas in Indonesia.

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