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**The Effect of Political Competition, HDI, and Leverage on The Availability and Accessibility of Local Financial Information on The Website**

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kompetisi politik, indeks pembangunan manusia, dan leverage terhadap ketersediaan dan keteraksesan informasi keuangan daerah pada websiteresmi pemerintah daerah. Populasi dalam penelitian ini adalah seluruh pemerintah daerah di Indonesia yang berjumlah 542 dengan menggunakan purposive sampling dan metode dokumentasi. Sampel penelitian sebanyak 51 pemerintah daerah. Analisis data menggunakan analisis statistik deskriptif dan analisis regresi berganda dengan program SPSS versi 21. Hasil penelitian model penelitian I menunjukkan bahwa indeks pembangunan manusia dan leverage berpengaruh terhadap ketersediaan informasi keuangan daerah, sedangkan kompetisi politik tidak berpengaruh terhadap ketersediaan informasi keuangan daerah. Hasil model penelitian II adalah indeks pembangunan manusia dan leverage berpengaruh terhadap keteraksesan informasi keuangan daerah, sedangkan kompetisi politik tidak berpengaruh terhadap keteraksesan informasi keuangan daerah. Berdasarkan hasil penelitian dapat disimpulkan bahwa faktor yang mempengaruhi ketersediaan dan keteraksesan informasi keuangan daerah pada website resmi pemerintah daerah yaitu indeks pembangunan manusia dan leverage.

Abstract

This study aims to determine the effect of political competition, human development index, and leverage to the availability and accessibility of regional financial information on local government website. The population of this study is 542 of local government with purposive sampling and documentation method. The research sample is as many as 51 local government. Research data analysis uses descriptive analysis statistical and multiple regression analysis with SPSS version 21. The result of this research showed that human development index and leverage gives effect to regional financial information availability on the first research model. Beside it, the political competition has not give effect on regional financial information availability. The second research model result is human development index and leverage gives effect to regional financial information accessibility. Then, the political competition has not give effect on accessibility of regional financial information. Based on the research result can be conclude that influence factors of availability and accessibility of regional financial information on local government website are human development index and leverage.

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INTRODUCTION

Regional financial management has changed since the implementation of regional autonomy in 2001 with the aim of making local governments more independent and able to organize local financial funding and management well in order not to always depend on the central government. Mardiasmo (2009:18) states that there are three things that can be played by the government in establishing good governance that is the creation of transparency, public accountability, and value for money. Transparency is an issue in government in Indonesia. Governments are increasingly required to increase transparency in disclosing and presenting various information on budgets and finances. Attention to transparency can be proven by the issuance of the Law of the Republic of Indonesia Number 14 Year 2008 on information disclosure that regulates all levels of public officials to be more transparent, responsible, and oriented to public services as well as possible. The Government issues the Instruction of the Minister of Home Affairs of the Republic of Indonesia Number 188.52 / 1797 / SJ Year 2012 on improving the transparency of local budget management which instructs the head of region to prepare the name of the content under the name "Transparency of Local Budget Management" in the official site of local government. The regulation has not been implemented by all local governments since until the end of 2016 only 57.4% of all local governments in Indonesia have implemented the regulation. Open Budget Index (OBI) 2015 launched by the International Budget Partnership (IBP) and the Indonesian Forum for Budget Transparency (FITRA) show that the index of budget transparency in Indonesia has decreased in value from 62 in 2012 to 59 in 2015. Financial statement is structured report on financial position and transactions conducted by a reporting entity. The results of LKPD examination in 2015 BPK gives unqualified opinion (WTP) to 312 LKPD (58%) which means it has increased by 11% from 47% to 58%.

The development of information technology has influenced the economic development marked by the process of information exchange through internet. The Internet is used as a form of accountability and transparency of information to the public by way of providing regional financial information by the local government to interested parties. Submission of local financial information through the internet (internet financial reporting) is the easiest and cost effective way for local government agencies to disseminate and present information on regional financial management (Styles and Tennyson 2007). Transparency and accountability are the consequences of agency problems. The absence of public transparency will cause adverse negative impacts that harm the community, namely the occurrence of resources diversion, injustice to the community, increased corruption practices, and abuse of authority (Rahmawati 2015). The level of corruption in Indonesia is increasing by looking at the Corruption Perceptions Index (CPI) score in 2013 of 32 to 34 in 2014. The problem is a picture of political problems and low transparency in Indonesia.

This study aims to provide empirical evidence on the influence of political competition, human development index, and leverage on the availability and accessibility of local financial information on the official site of local government in Indonesia. Wau (2015) conducted a study that shows the result that political competition does not affect the availability and accessibility of IFR on the local government website. Other research conducted by Nosihana and Yaya (2016) which gives different result that political competition influences the publication of financial statements through internet. Medina (2012) conducts research on the factors affecting the transparency of financial information on the official site of local government. The result of her research indicates that leverage affects on the accessibility of local financial information on the official site of local government, but has a significant negative effect on the availability of local financial information on the official site of local government. Different result is shown by research conducted by Ratmono (2013) that leverage does not affect the level of accessibility of Internet Financial Reporting (IFR).

This research is based on institutional theory and agency theory. Agency theory explains the existence of information asymmetry because of differences in information between government (agent) and society (principal). Acknowledged or not in government there are relationships and agency problems (Halim and Abdullah 2006). The Government has a lot of information in connection with its duties in carrying out the administration of government affairs, so it is obliged to report the results of the implementation of its government affairs. Local government financial reporting practices through the internet (IFR) according to institutional theory can be seen as an adoption of socially acceptable practices in order to gain legitimacy from their constitutionality, so that local governments have good financial management commitments and capabilities (DiMaggio and Powell 1983). Ways to facilitate the creation of transparency of local financial information that is to provide LKPD and APBD as well as to provide easy access to financial information for interested parties. Regional Revenue and Expenditure Budget (APBD) is the main policy instrument for local government. APBD occupies a central position in efforts to develop capability, efficiency, and effectiveness of local governments (Noviyanti and Kiswanto 2016). Bertot (2010) states that with the ease of obtaining information such as LKPD publications via the internet, it can increase the supervision from the community.

Pemilukada is a form of political competition in the community. Political competition is a competition to gain control over government and allocate resources available for political and public interest (Bahrdhan and Yang 2004 in Nairobi 2014). Political parties in the elections have a very big role, because political parties have the right to carry candidates for regional heads and deputy heads of regions for candidates who are not from individual candidates. The statement explains that political parties are involved in the regional head's political competition. Agency theory states that local governments tend to prioritize personal and political interests, leading to the occurrence of information asymmetry. Institutional theories also state that entities with large political competition will become more publicly visible and get greater pressure in providing local financial information on the official site of local government. Increased political competition will lead to supervision from other parties and the public in monitoring officials who sometimes forget the promises made during the election first (Nosihana and Yahya 2016). High levels of political competition will encourage local governments to provide regional financial information on their official site, so it can meet the interests of various parties. High levels of political competition are expected to increase access to local financial information on the official site of local government. Local governments with high political competition will have stronger incentives to enhance their reputation and public image through the provision of local financial information and facilitating access to local financial information on their official web site. Based on the description can be formulated research hypothesis as follows:

H_{1a}: Political competition significantly influences the availability of local financial information on the official site of local government.

H_{1b}: Political competition significantly influences the accessibility of local financial information on the official site of local government.

Good human resources are a factor in the implementation of good governance. The quality of human resources in a region can be seen from the index of human development in the region. Human development index is an indicator that can describe the development of human development in a measurable and representative. The measurement of human development achievement based on some basic components of quality of life in a region can be seen from the HDI of that region. The level of community development shows the level of progress achieved by a community (Setyowati 2016). The higher the development of a society, the quality of human resources is also better so that the desire of the community to have broader information about the management of local budgets will also increase. The fulfilment of these demands can be done by the local government by

providing more comprehensive regional financial information and providing easy access to information provided on the official site so that the public views that the governance is going well. High HDI value will improve local government in providing information and easy access to information provided in official site Styles and Tennyson (2007) reveal that the internet is a medium that is easily accessible by the community and an effective means for the government to publish its financial information online. Good human resources quality will be easy to absorb technological developments such as internet usage. The results of testing conducted by Setyowati (2016) show that human development has a positive effect on the disclosure of local government financial statements.

Based on the description can be formulated research hypothesis as follows:

H_{2a}: The human development index significantly influences on the availability of local financial information on the official site of local government.

H_{2b}: The human development index significantly influences on the accessibility of local financial information on the official site of local government.

Liabilities are debt arising from past events whose settlement resulted in a flow of government economic resources. Debt is used by the government to finance community activities. Leverage indicates the extent to which borrowed funds are used to fund assets owned by local governments (Sinaga and Prabowo 2011). The lower the leverage level, the greater the entity's ability to finance operational costs through its internal funds and the greater the leverage the more it shows the entity is unable to finance its own operational costs because it requires external funding (Diani 2016). Styles & Tennyson (2007) argue that financing of current government expenditure will have an impact on the government's ability to provide integrated services and programs for the community in the future. Debts used to finance community activities provide incentives for regional heads to reduce debt costs (Zimmerman 1977 in Laswad et al., 2005). Local governments do not want to be the focus of attention of lenders (Sinaga and Prabowo 2011). Justification for the effect of leverage on the availability of local financial information on the local government's official site is provided by agency theory which states that the amount of debt is a matter of consideration for the government to provide regional financial information. Agency theory explains the information that government has more information including information about the size of local government debt. The government is more cautious in providing information about their debt because they do not want their performance to be considered bad. The explanation can be assumed that the higher the leverage of the local government, the lower the local government in providing local financial information and providing easy access to local financial information on the official site of local government.

Based on the description can be formulated research hypothesis as follows:

H_{3a}: Leverage significantly affects on the availability of local financial information on the official site of local government.

H_{3b}: Leverage significantly affects on the accessibility of local financial information on the official site of local government website

Based on the background and research that underlies this research, the framework of this research can be described as follows:

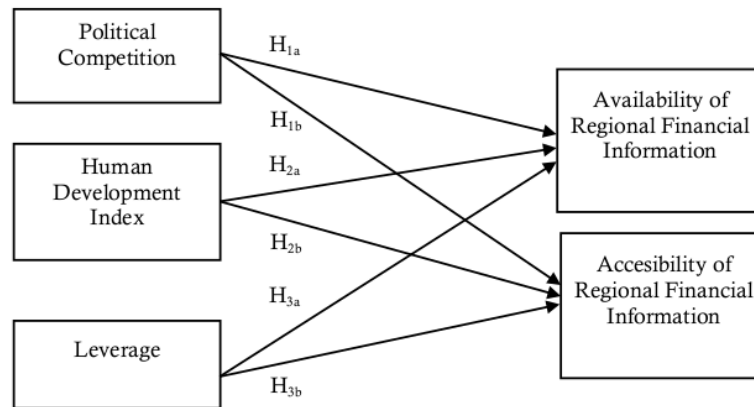


Figure1. Theoretical Framework

METHODS

This research used quantitative approach with hypothesis testing study research design, to examine the influence between variables hypothesized in the research. Population used in this research was all local government both provincial government, city government, and district government in Indonesia that numbered 542 local government. Sampling technique used was purposive sampling technique. The sample used in this study should have all the specific criteria based on the availability of supporting data of independent variables and dependent variable. The final sample used in this study and met the criteria that has been determined that as many as 51 local governments in Indonesia. Criteria for the sample specified in this study included: Providing official site of local government that could be accessed directly through the internet; Official site of local government was not in the repair period; Local governments had a menu of transparency of local budget management on its official site; Local governments provided components of LKPD and APBD, at least providing Balance sheet of 2015 budget.

Data collection technique in this study used documentation technique. Data used in this study was secondary data. This study used financial statement data of local government available in the official site of local government in Indonesia, human development index data obtained from the Central Bureau of Statistics (BPS), data on the number of political parties obtained from the General Elections Commission (KPU) and the Directorate General of Regional Autonomy, and leveraged obtained from the balance of local government. Data analysis used in this study was multiple regression analysis using SPSS version 21 at significance level of 5% (0.05). This study also used the classical assumption test before conducting hypothesis testing.

Table 1. Operational Definition of Variables

Research Variables	Definition	Measurement/Indicator
Availability of Regional Financial Information on the Official site of Local Government	Level of availability of financial statement documents online at local government website. (Styles and Tennyson 2007)	The total components of the Local Government Financial Statements (LKPD) and Regional Revenue and Expenditure Budget (APBD) of 2015 published to the local government's official site as of December 31, 2016
Accessibility of Regional Financial Information on the Official site of Local Government	The convenience level of users could find and view financial reports on local government websites. (Styles and Tennyson 2007)	Index of access to local financial information
Political competency	Competition to gain power over available resources for political and public interest. (Nairobi 2014)	Number of political parties supporting the head of the region who was serving
Human Development Index	An index used to measure the quality of human resources quality in a region. (Saputra 2011)	Human development index (BPS statistical data)
Leverage	The proportion that described the amount of debt from external parties compared with own capital (Medina 2012)	$\frac{\text{Total liabilities}}{\text{Total equities}}$

Source: Writer's Summary

RESULTS AND DISCUSSIONS

The classical assumption test was a statistical requirement that must be met in multiple linear regression analysis. The classical assumption test used in this research was normality test, linearity test, multicollinearity test, and heteroscedasticity test. This study has fulfilled the requirements of all classical assumption tests. This study did not conduct autocorrelation test because it used cross section data, so it was not necessary to conduct autocorrelation test. Political competition had no significant effect on the availability of local financial information. Political competition was a competition carried out with the aim of gaining power so as to control the resources available for both political and public interest. The purpose of political competition in a region was to get the most votes in the election so that it could win the competition and became head of the region. The result of this study indicated that the government was less motivated to provide regional financial information due to low demands from other parties. The result of this study was in line with the study conducted by Wau and Ratmono (2015), which showed that political competition had no effect on the availability of Internet Financial Reporting (IFR) by local governments. Political competition had no influence on government intentions in providing financial information via the internet as cost effective. The result of this study was different from the study conducted by Nosihana and Yaya (2016) which stated that the political competition affected on the publication of financial statements via internet. Agency theory assumed that all individuals acted on their own behalf. The large number of political parties that carried the head of the region led to increased costs incurred by the head of the region. The political party also demanded that regional heads could fulfil

the interests of the political parties so that they sometimes neglected the public interest. The result of this study was not in accordance with the agency theory which stated that the higher the level of political competition, the higher the motivation of regional heads and local government officials to provide regional financial information in the form of local government financial statements and regional revenue and expenditure budget on the official site. This study could prove that the large number of political parties that carried the head of the region at the time of the election did not affect the motivation or policy of the regional head and local government officials in providing financial information on the official site. The level of availability of local financial information on the official site between local governments whose heads were carried by many coalitions of political parties was equal to the level of availability of local financial information on the official site of local governments whose heads are carried only by a small coalition of political parties. The indication that became the cause of political competition did not have an effect on the availability of regional financial information was the low political competition indicating the coalition of political parties carrying the regional head at the time of the election was also low. The research data showed that the political parties that coalition to carry the head of region at the time of election was mostly done by dominant political party, so that the political competition in some areas was still low.

Table 2. Hypothesis Test

No.	Hypothesis	β	Sig	α	Results
1.	H _{1a} : Political competition significantly influenced the availability of local financial information.	-0.037	0.697	0.05	Rejected
2.	H _{1b} : Political competition significantly influenced the accessibility of local financial information.	0.007	0.937	0.05	Rejected
3.	H _{2a} : The human development index significantly influenced on the availability of local financial information.	0.100	0.035	0.05	Accepted
4.	H _{2b} : The human development index significantly influenced on the accessibility of local financial information.	0.088	0.035	0.05	Accepted
5.	H _{3a} : Leverage significantly influenced on the availability of local financial information.	-40.460	0.041	0.05	Accepted
6.	H _{3b} : Leverage significantly influenced on the accessibility of local financial information.	-43.203	0.014	0.05	Accepted

Source: Primary data, processed 2017

Political competition has no significant effect on the accessibility of local financial information. The result of this study explained that the large number of political parties supporting the head of the region at the time of the election did not necessarily provide local government motivation to provide easy access to the public in obtaining local financial information on the official site of the local government. Low political competition showed that political competition in Indonesia was not competitive enough. Coalitions of political parties which carrying regional heads were still carried out by dominant political parties only, so only a few political parties were coalitioning with other political parties. Other political parties that have not become major political parties were still reluctant to coalesce with other political parties. The result of this study was in accordance with the research of conducted by Wau and Ratmono (2015) which showed that political competition had no effect on the availability of Internet Financial Reporting (IFR) on the local government website.

The result of this study was in line with agency theory which stated that local government increasingly improved the easiness of the community in accessing local financial information if the level of political competition was also higher. This research proved that political competition did not affect the motivation and policy of the regional head and government officials in providing convenience for community and interested parties to access LKPD and APBD. It may be an indication of the underlying causes of political competition on the accessibility to local financial information was still less than the maximum political competition that has been held by the local government. This was known from the number of political parties that did the coalition to carry candidates for regional heads at the time of the election was still small. The state of weak political competition caused local governments were not motivated to facilitate access to local financial information as a form of responsibility and transparency to the public and interested parties.

The human development index significantly influenced on the availability of local financial information. Human Development Index (HDI) measured the quality of human resources seen from the basic components of quality of life. The high index value of human development showed the high quality of human resources. The result of this study indicated that the higher index value of human development, the higher the government in providing local financial information on the official site of the local government. The result of this study was in line with research conducted by Setyowati (2016) which showed that human development had a positive effect on the disclosure of local government financial statements. The higher the development of the community would lead to public demand to the government so that the government should provide more detailed financial statement disclosure as the realization that local government also paid attention to the demands and interests of the community. This was in accordance with the institutional theory that local government demanded by the central government, other regional governments, communities, and other interested parties to provide local financial information on the official site of local government. The community wanted the local government to fulfil the public interest. People were increasingly aware to carry out their role to the government, one of them was to oversee the government. The level of public awareness showed that the quality of human resources was increasing.

The human development index significantly influenced on the accessibility of local financial information. This study showed that the higher the index value of human development in an area, the higher the local government in providing easy access to local financial information on the official site of local government. This result was consistent with research conducted by Sandhani (2014) which showed that the human development index had a positive and significant relationship to the level of voluntary disclosure in local government websites in Indonesia. The result of this study was not in accordance with research conducted by Likoana (2016) who argued that there was no relationship between the index of human development and voluntary disclosure of information in the local government website. Agency theory explained that high quality of human resources would result in the community were increasingly aware that they had a role in local government so that would demand that local government could provide convenience to the public to obtain information. The ease of the community in accessing information, especially regional financial information, proved the fulfilment of public interest by the local government. This was in line with the institutional theory which stated that local governments provided easy access to local financial information on their official sites as evidence that they were also paying attention to the public interest in obtaining local financial information easily. Increasing the transparency of local financial information on the official site of local government could be supported with the ease of the community in accessing the local financial information. The community demanded that local governments not only provided local financial information on their official sites but also paid attention to the ease of access. Demands from the community made local governments more

creative in managing financial information through the website, so local governments were increasingly encouraged to improve its official site to make it more accessible by the public.

The ratio of debt financing (leverage) was the ratio used to measure the ability of the government to pay its obligations. Leverage significantly influenced the availability of local financial information. The result of this study indicated that the lower the leverage of local government, the local government increasingly improved the availability of local financial information on the official site of local government. This was in accordance with the agency theory that the government would increasingly improve the availability of regional financial information if the leverage was low. Local governments that had high leverage value tended to be reluctant to publish regional financial information because the community would give a perception that the performance of local government was less good. The result of this study was in accordance with study conducted by Rahman et al. (2013) who found evidence that the ratio of debt financing (leverage) affected on local government financial reporting on the internet. This study was contrary to research conducted by Medina (2012), Hudoyo and Mahmud (2014) which stated that the ratio of debt financing (leverage) had no effect on the availability of local financial information on the official site of local government. Local governments that had low level of debt financing (leverage) were more likely to conduct internet financial reporting. Local governments that had high level of debt financing (leverage) ratio would tend not to publish their financial information with the aim of reducing the spotlight of creditors indicating that local governments have not fully provided openness to creditors.

Leverage significantly influenced on the accessibility of local financial information. The ratio of debt financing (leverage) of local government in Indonesia has been good because the regional government in financing its activities did not depend on funds derived from debt either from the central government, other regional governments, bank financial institutions, non-bank institutions, and society. The result of this study was in line with the study of Medina (2012) which stated that leverage had a negative effect on the accessibility of financial information on the official site of local government. Higher use of debt as a source of regional financing would show that local government performance was low. Local governments with high debt-financing ratio tended to restrict user access to their financial information. Restrictions on access would have an effect that local governments were less transparent about the information they had. The result of this study was not in line with the research of Laswad et al. (2005) and Ratmono (2013) which showed that leverage did not affect the level of accessibility of Internet Financial Reporting (IFR). Local governments with high leverage ratio was considered to have poor performance, consequently local government tended to take the decision not to report their financial information on the internet. The agency theory explained that the local government should transparently made the regional financial information by providing easy access in obtaining local financial information to the public (principal) in order to avoid the asymmetry of information related to the funds borrowed by the local government and the ability of the local government to pay off the obligations. The result of this study was in accordance with institutional theory which stated that very low leverage would increase the access of local financial information on the official site of local government. This meant that local governments with low leverage level would pay better attention than local governments with high leverage value. Local governments did it in order to show that local government performance which has been good.

CONCLUSIONS

The results of data analysis and discussion in the study explain that political competition does not affect on the availability of local financial information on the official site of local government. Human development index and leverage have an effect to the availability of local financial

information on the official site of local government. Political competition does not affect on the accessibility of local financial information on the official site of local government. Human development index and leverage have an effect on the accessibility of local financial information on the official site of local government. Suggestions in this study for the local government is to provide regional financial information more complete and provide a variety of content that has been determined by the central government so as to facilitate the public in accessing the information. The central government is expected to maximize monitoring activities on the local government's official site. The next writer is expected to increase the study period so that it can add unit of analysis in order to compare the level of availability and accessibility of local financial information in the website between periods.

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