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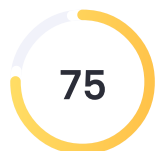| 51,927	7,773	515	31 min 5 sec	59 min 47 sec
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Author

Regional Financial Characteristics and Public Transparancy[1] Towards Frequency of Fraud in The Local Government

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ABSTRACT

This study aims to look at the influence of both financial characteristics and regional public transparancy towards fraud frequency in local governments at the provincial level. This research was carried out by quantitative descriptive method by looking at local government financial report data and reports from ACCH (Anti Corruption Clearing House). This study used secondary data, namely in the form of Indonesia[2,3] Provincial Government's financial statements and the

results of the ACCH report in 2017. The results of this study are expected to provide advice and input in regional financial governance in all the province to be able to reduce frequency fraud in local governments

Keywords:

Frequency fraud, local government financial reports, characteristics of regional finance, public transparency

INTRODUCTION

BACKGROUND TO THE PROBLEM

Fraud on various entities in both the public and private sectors has been a concern of the researchers. Research on fraud has been widely carried out, including research on fraud-causing factors carried out by Yang, Jiao and Buckland in 2017 (Yang, Jiao and Buckland, 2017) and (Chen et al., 2016) and studies that conducted detection towards fraud by (Amara, Amar and Jarboui, 2013) or (Liao and Chen, 2014) and all of these studies have been carried out both from the private and public sector.
Corruption in Indonesia today has become a crucial problem that cannot be underestimated. Some news about the occurrence of corruption in the local government is quite concerned. Among them were the capture of 18 regional heads in Indonesia who were only 17 months as head of the region (Gabrillin,

2018). What is even more concerning is that the statement delivered by the Minister of Home Affairs also stated that during 2014 until 2017 there were 313 Regional Heads affected by corruption cases (Kuswandi, 2017)

According to Chairman of the Republic of Indonesia BPK, Harry Aziz, through Republika Online the fraud included assets, assistance issues and Official Travel Warrants (SPPD). These fraud has a direct impact on the state's losses. In his research, (Stalebrink et al., 2007) also summarized some forms of accounting fraud in the public sector which include misuse of assets, deliberately misstating financial statements, hiding budget realization surpluses, and misapplying accounting principles by shifting the current salary burden this happens to be used as a salary burden in the next period to fulfill the mandate of the stipulated budget.

Fraud is understood to be harmful for entity or State finances and damage the joints of the social culture. Even if fraud occurs in the government sector, then it becomes a serious problem because with resources originating from limited public taxes not being used for public services, and even worse will have an impact on the loss of public confidence in the leadership capabilities of government agencies (Ziegenfuss , 1996).

CHARACTERISTICS OF REGIONAL FINANCE

For detecting the possibility of fraud problems, various tools have been designed to assist financial report users in analyzing financial statements. One of the most common methods for financial analysis is ratio analysis (Dalnial, Kamaluddin, Sanusi, & Khairuddin, 2014); (Kaminski, Wetzel, Guan, & Kaminski, 2008). One of the tools to analyze the performance of local

governments in managing their regional finances is by analyzing financial ratios on the APBD that have been established and implemented (Heriningsih, 2013). The characteristics of regional finance to be examined in this study are regional financial independence and the level of public investment from each local government:

Regional Financial Independence

One of the regional financial characteristics that can be used in conducting regional financial ratio analysis is the level of regional financial independence. Law No. 32 of 2004 states that the definition of regional financial independence is "Regional financial independence means that the government can carry out financing and financial accountability independently, implementing framework of the principle of decentralization by itself".

Yunanto (2010) states that the level of regional financial independence has a positive effect towards level of local governments accountability disclosure. Puspita Sari (2010), the level of regional dependency has a positive effect towards level of local government financial statements disclosure. It is expected that the better of local government disclosure level, it will be a sign of the decreasing level of local government fraud. From some of the studies mentioned above, it will be seen the consequences of the regional financial independence influence towards level of fraud in the Local government.

The regional financial independence ratio is calculated by comparing the total revenue of Regional Original Revenue divided by the total Regional Revenue itself. The higher the ratio number shows that the local government has higher financial independence in the region. The higher regional financial independence,it will increase regional disclosure and reduce fraud (Yunanto, 2010)

Level of Optimization of Public Investment

The ratio of optimizing public expenditure or public investment level illustrates how local governments prioritize their allocation of funds in apparatus spending and public spending optimally. The higher the allocation of funds provided for routine expenditure or shopping for regional apparatus means the percentage of capital expenditure or public expenditure to provide economic infrastructure for the community tends to be smaller (Halim, 2008).In this study the level of public investment is proxied by the level of public expenditure towards total expenditure in local governments.

Regional expenditures can be defined as all expenditures from the Regional General Cash Account that reduce current fund equity within the period of the relevant budget year which will not be repaid by the local government (Mahmudi, 2010).

High capital expenditures are expected to lead to community prosperity, where the level of prosperity can have an impact on the reduction of fraud in the local government.

LOCAL GOVERNMENT FINANCIAL REPORTING TRANSPARENCY

Law No. 28 of 1999 concerning the Implementation of a Clean and Free Country of Corruption, Collusion and Nepotism states that transparency and accountability are two of several principles that must be filled by the government including the local government.

To realize a clean and free state administration from corruption, collusion and nepotism must fulfill one of the principle of openness. The principle of

openness is the principle that opens itself to the right of the community to obtain correct, honest and non-discriminatory information about the administration of the state while paying attention to the protection of personal rights, groups and state secrets (Law Number 21 of 1999). Likewise, Law No. 14 of 2018 concerning the Public Information Disclosure Act requires each government entity to publish its financial statements through their respective websites.

THE RELATIONSHIP OF TRANSPARENCY AND FRAUD

According to the study (Oktaviani, Herawati, & Tungga, 2017) transparency has a negative effect towards level of fraud. While accountability has a positive influence towards level of fraud in the local government. Based on the results of the research the researchers concluded that transparency had a negative and did not effect significantly towards level of corruption. The results of the study also indicate that increasing accountability in the financial statements of local governments cannot reduce the level of corruption of local governments. Based on the results of these studies.

THE RELATIONSHIP BOTH REGIONAL FINANCIAL CHARACTERISTICS AND FRAUD LEVELS

To measure the government's ability in mobilizing revenue according to what has been targeted by looking at the financial characteristics of local governments (Heriningsih, 2013). According to (Heriningsih, 2013) the GPA

(perception perception index between 0- 10) is an illustration of the community's assumptions about corruption in their area, the results of a survey conducted by Indonesian transparency agencies. From the GPA number, it can be stated that the higher the GPA, the better government performance, or a little level of corruption. The independence ratio is negatively related to the corruption level of local government represented by the corruption perception index (Heriningsih, 2013) whereas according to (Wulandari, 2015) the regional financial independence ratio is positively related to the corruption level of local government.

RESEARCH PROBLEMS

Research on local government fraud was also carried out (Heriningsih, 2013). This study examined the effect of Audit Opinion and Local Government Financial Performance towards Local government Corruption Level seen by the corruption perception index. The results of this study stated that the audit opinion variables and financial performance (independence ratio, activity ratio, and growth ratio) did not affect towards local government corruption level. One of the principles of good governance government is the existence of transparency. Research (Khairudin & Erlanda, 2016) showed the results that transparency level had a negative effect on the local governments corruption level. This can be interpreted that the higher level of transparency will be able to reduce local government corruption level.

PREVIOUS RESEARCH

Fraud in the public sector or government is a scourge, because it has a significant impact on economic growth (Adebisi & Gbegi, 2015). Therefore there were several previous studies that had been carried out with the theme of fraud in the government sector

In developing countries, it is common for public sector auditors to report invalid expenditure findings, waste of state finances, violations of procedures that cause losses to state finances, etc. (Dye, 2007). In his research (Fitzsimons, 2011) revealed that countries that reform their public sector economies in transition, such as in Indonesia, had a significant increase in the number of corruption (one form of fraud).

Therefore this study examines the characteristics of regional finance which is currently still a contradiction among intermediate researchers (Heriningsih, 2013) which according to Heriningsih the results of the tests statistically proved that audit opinion and financial performance variables (independence ratio, activity ratio, and ratio growth) did not affect the level of corruption contrary to the results of the study according to (Wulandari, 2015) and the level of public transparency in the form of financial statement presentation in the local government website according to Minister of Home Affairs Regulation Number 59 of 2007 concerning Amendment to the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management and Law No. 14 of 2008 concerning Public Information Openness that had never been examined by previous researchers.

Another novelty in this study is that the researchers will examine the level of local government fraud with data sources from each Provincial Government financial report and fraudulent data obtained from ACCH (Anti Corruption Clearing House) data. Data from the local government financial statements in

the form of Regional Financial Independence Levels, Public Investment Optimization level, while the disclosure data of government Public financial statements are obtained from each of the provincial government websites.

RESEARCH CONTRIBUTIONS

This research is expected to be able to contribute positively to the study of fraud that occurred in the Local government. Especially related to regional financial conditions and the level of public transparency that must be carried out by the local government. Whereas practically, this research will be useful for local governments which currently have corruption cases in their area. Since the significant impact that will be obtained from the existence of fraudulent financial reporting impact, in this study, the researcher proposed the title "The Effect of Regional Financial Characteristics and Levels of Public Transparency towards Fraud Frequency in Local Governments"

PROBLEM FORMULATION

The formulation of the problem in this study are :
Does the Factor of Regional Financial Independence Level affect fraud frequency of Local Government?
Does the Factor of Public Investment Optimization Level affect fraud frequency of the Local government?
Does public transparency level affecting fraud frequency of local government?
RESEARCH OBJECTIVES

The objectives of this study are :

To find out whether the Regional Financial Independence level factor influences the frequency fraud of Local government?

To see whether the Public Investment optimization Level influences the fraud frequency of the Local government?

To find out whether public transparency affects local government fraud frequency?

LITERATURE REVIEW

THEORY OF FRAUD TRIANGLE

The concept of the fraud triangle was introduced by Cressey (1953) in Skousen et al. (2009) concluded that cheating generally has three general characteristics. The Fraud triangle consists of three conditions that are generally present when fraud occurs, namely pressure, opportunity, and rationalization.

Pressure. According to SAS no. 99, there are four types of conditions that commonly occur at pressures that can lead to fraud. These conditions are financial stability, external pressure, individual financial needs, and financial targets. According to (Loebbecke, 1988) in his research stated that if the company is below the industry average, then management is likely to be able to manipulate financial statements to improve company performance.

(Moeller, 2009) argues that situational pressure has the potential to arise because of financial obligations that exceed the limits of ability that must be

resolved by employees / management, and the occurrence of failure of work relations both company and its employees in terms of regarding to access towards / the use of company assets, compensation which is not in line with expectations, as well as career / promotion including unclear future of employees at the company.

The pressure referred to this study is the presence of external pressure from the local government in the form of political pressure, namely the people expectation of improvement towards community prosperity level, one of which is an increasing of local revenue amount. This causes pressure on the local government to always improve its performance. This also raises the opportunity to commit fraud if it cannot fill the demands of the community. Opportunities (Opportunity). Opportunities are chances that allow to occur fraud. Fraudsters believe that their activities will not be detected. Opportunities can occur because of weak internal control, poor supervision management, and / or through the use of positions. Failure to establish adequate procedures for detecting fraud activities also increases the chance of fraud.

In this study, what is meant by opportunity is the existence of regional autonomy which gives greater space to the regions and local political institutions to grow and dynamize political life (Bappenas, 2014). Regional autonomy also provides flexibility for regions to organize and manage financial conditions in each region. With the existence of high capital expenditure, there will be more opportunities to conduct work contracts with the private sector which creates opportunities for fraud. As stated in the report of the UGM Anti-Corruption Study Center (UGM Pukat) in the 2014 Trend Corruption Report :
"The emergence of local government officials / employees as perpetrators of corruption is almost always together with the private sector. This means that

there is a high probability that local government officials / employees often collaborate with the private sector to commit corruption. Local governments must deal with the private sector to fulfill facilities and infrastructure within the local government "(PukatUGM, 2014)

Rationalization (Rationalization) is an important element in the occurrence of fraud, where the perpetrator seeks justification for his actions. Rationalization is part of the fraud triangle that is the most difficult to measure (Skousen et al., 2009).

The characteristics of rationalization according to Cressey are consistent with research (Hollinger & Clark, 1983) with the conclusion that employees who commit fraud are caused primarily by poor working conditions. Employees find it easier to rationalize their theft as compensation for unfavourable working conditions. '

In this study researchers took the proxy rationalization as indicated by the existence of public transparency carried out by the local government with reporting through the local government website. With the existence of Law No. 14 of 2008 concerning public information disclosure, each local government is required to publish their financial statements on their respective provincial websites. With the existing local government conditions, this can be a rationalization for the local government that after they make publications, the local government will get a legitimacy that their financial administration has been running well.

CHARACTERISTICS OF REGIONAL FINANCE

The regional financial characteristics that will be seen in this study are :

Regional Financial Independence

The definition of regional financial independence as stated in Act No. 32 of 2004 is "Regional financial independence means that the government can carry out financing and financial accountability by themself, implementing in the framework of decentralization principles by themself".

The regional financial independence ratio is calculated by comparing the total revenue of Regional Original Revenue divided by the total Regional Revenue itself. The higher ratio number shows that the local government has higher financial independence in the region. According to the higher independence of regional finance, the disclosure will increase further.

Regional Financial Independence Ratio = (Regional Income / Total Regional Income) x 100%

Level of Public Investment

Expenditures for public investment should receive greater attention than routine expenditure, because investment / capital expenditures have a long-term effect, while routine expenditures have more short-term effects. Mistakes in making investment decisions will not only have an impact on the current budget, but will also burden the budget for the following years.

The analysis of capital expenditures towards total expenditure is a comparison between the total capital expenditure and total regional expenditure. This ratio informs the reader of the report regarding the portion of regional expenditure allocated for capital expenditure. Governments with low regional income generally have a higher proportion of capital expenditure compared to high income local governments. This is because low-income local governments are oriented to capital expenditure as part of long-term capital investment.

Public Investment Level = (Realization of Capital Expenditures/Total Regional Expenditures) x100%

PUBLIC TRANSPARANCY LEVEL

Transparancy by local government is very important because it is one form of accountability of local government as an entity that manages and is responsible for the use of regional wealth (Setiawan, 2012)..
Public sector financial reports are an important component to create public sector accountability. The growing demand for the implementation of public accountability has implications for public sector management to provide information to the public, one of which is accounting information in the form of financial statements.

In his research (Scott WR, 1997) explained that the permanence of an organization is determined by the ability to create information that is open, balanced and equitable for all stakeholders. Thus the extent to which the level of disclosure of local government performance through government accountability is important for the sustainability of local government.

Law No. 14 of 2008 concerning Public Information Openness requires every government entity to disclose financial statements along with other mandatory information on each organization's website. The presence or absence of financial statements in reporting through the internet is one indication that a public sector entity has the potential to cause fraud or not.

In his research Kothari revealed that managers have a preference for delaying disclosure of bad news compared to good news, as procrastinators of bad news can help protect them from personal negative results, terminations, demotion and small bonuses (Kothari, Shu, & Wysocki, 2009). In addition, Moehrle's

research also states the same thing, namely that companies with losses experiences will have more potential to increase revenue compared to companies with positive net income. Managers who postpone bad news, usually the manager has more opportunity to convey misreporting (Moehrle, 2011)

With this research, researchers assume that the presentation of financial statement disclosures on the local government website can be used as an indication of local governments to commit fraud by not displaying the financial statements on the local government website.

FRAUD

Fraud (cheating) is an illegal act carried out by one person or group of people intentionally or planned that causes people or groups to benefit, and harm other people or groups. According to Tuanakotta (2012: 28), fraud is:
"Any illegal act characterized by deceit, concealment or violation of trust. These acts are not dependent upon the application of threats of violence or physical force. Fraud are perpetrated by individuals , and organization to obtain money, property or service; to avoid payment or loss of services; or to secure personal to business advantage."

According to the Association of Certified Fraud Examiners in Report to The Nations (Dorris, 2018), fraud is an unlawful act carried out intentionally for certain purposes (manipulation or giving false reports to other parties) carried out by people from inside or outside the organization to get personal or group benefits that directly or indirectly harm the other party. ACFE divides fraud into three types or types of deeds.

Association of Certified Fraud Examiners (ACFE), one of the associations in the USA that has major activities in the prevention and eradication of fraud, categorizes fraud in three groups, namely: financial statement fraud, asset misappropriation, and corruption (corruption).

Frequency Fraud in Local government

The type of fraud that often occurs in the government sector is corruption. According to Sahetapy (2013) corruption has plagued Indonesia, rampant in almost all public agencies, all echelons of government, both at the center and in the regions. Almost without shame again if the person concerned is involved in a corruption case. Even private / non-government parties take part and cooperate with government employees in acts of corruption. Corruption scandals in Indonesia are even considered normal. Cases of corruption in government agencies not only involve people who have high positions, but also people who are under them, both in the central and local governments. Corruption actions that are often carried out include bribery, manipulation of financial statements, destruction / destruction of documentary evidence, and mark-ups that are detrimental to state finances. This fraudulent action is usually triggered by the opportunity to commit fraud.

Frequency fraud in local government is not yet widely known. This concept is to find out how many corruption cases occur in each local government. Frequency fraud data in this study were accessed from KPK data, namely in the KPK sub-organization named ACCH (Anti Corruption Clearing House).

VARIABLE LINKAGES

The existence of political pressure that comes from the expectations of the voters in regional elections can result in changes to the organization. Scott (1997) explains that the permanence of an organization is determined by the ability to create information that is open, balanced and evenly distributed to all stakeholders. Thus the extent to which the level of disclosure of local government performance through government accountability is important for the sustainability of local government.

The regional financial characteristics in this study are proxied by the Level of Regional Financial Independence and the Level of Optimization of Public Expenditure, as well as the existence of the level of Public Accountability demonstrated by the presentation of financial statements on each Local Government website are variables that influence the level of corruption in the local government.

FLOW OF RESEARCH DESIGN

The following is the line of this study:

Independent Variable Dependent Variable

Characteristics of Regional Finance

Public Transparency Level (H3)

Fraud Frekuensi

Level of Optimization of Public Investment (H2)

Level of Regional Financial Independence (H1)

Figure 1. Flow of research thinking

Hypothesis

H1 : There is an influence both level of regional financial independence towards the level of fraud in the local government

Regional Financial Characteristics referred to in this study is the level of regional financial independence indicated by the regional financial independence ratio calculated by comparing the total revenue of Regional Original Revenue divided by the total Regional Revenue itself. The higher the ratio number shows that the local government has higher financial independence in the region. The level of regional financial independence is one sign of regional prosperity. By using the theory of fraud triangle where the presence of external pressure is the hope of the community where the level of prosperity is higher, it is expected that the level of fraud in the local government will decrease.

H2: There is an Influence both Level of Public Investment towards level of fraud in the Local government.

While the level of public investment seen from the analysis of capital expenditure towards total expenditure is a comparison both total capital expenditure and total regional expenditure. This ratio informs the reader of the report regarding the portion of regional expenditure allocated for capital expenditure. Governments with low regional income generally have a higher proportion of capital expenditure compared to high income local governments. According to (Heriningsih, 2013), the percentage of funds allocated for development expenditure (capital) means an increase in the sources of income spent on public welfare which is to increase the assets or wealth of the country

so that it will cause corruption. So it can be hypothesized that a high level of public investment is likely to increase the level of fraud in the local government.

H3 : There is an influence both level of public transparency towards level of fraud in the local government.

According to Soepriyanto's research in (Soepriyanto & Aristiani, 2011) the level of disclosure of financial statements of local governments in Indonesia is still very low. Whereas in the research (Khairudin & Erlanda, 2016) states that the level of transparency of the financial statements of local governments can have an impact on the declining level of fraud in the local government. Likewise the research conducted by (Nurrizkiana, 2017) which examines the effects of financial report transparency and accessibility has a significant impact on the accountability and financial management of local governments. Because in this study researchers will see what the level of transparency is.

RESEARCH METHODS

RESEARCH VARIABLES AND OPERATIONAL DEFINITIONS

Dependent Variable

Dependent Variables are variables that are the main concern of researchers (Sekaran, 2006). Bound variables are variables that are influenced by other variables both positively and negatively (Sekaran, 2006). The dependent variable in this study is the level of local government corruption. The level of

corruption that occurs in a local government has been investigated [220] by the Anti-Corruption Clearing House, or commonly known as the ACCH portal, a web portal (acch.kpk.go.id) developed by the Corruption Eradication Commission (KPK).

Independent Variabel [221]

Independent Variables are [222] variables that affect other variables both [223] positively and negatively (Sekaran, 2006). The independent variables of this study are Regional Financial Characteristics which [224] are indicated by the level of Financial Independence and the Level of Optimization of Public Investment, as well as the Level of Public Transparency seen from the presence or absence of financial statement presentation on the local government website.

POPULATION

The population in this study is the provincial level local government in Indonesia [225]

SAMPLE

The sample in this study was selected using census techniques, namely 34 provincial governments in Indonesia [226]

TYPES AND DATA SOURCES

The type of data used in this study was secondary data. Secondary data used were provincial government financial statements throughout Indonesia and

data on the number of corruption cases obtained from ACCH (Anti Corruption Clearing House). While the data sources in this study were provincial government financial statements that will be accessed from the Audit Report of the Indonesian Audit Board and each provincial government website in Indonesia, as well as data on the level of corruption that will be accessed from the ACCH website.

OPERATIONAL DEFINITION

Operational Definition of Research

Variabel

Jenis

Skala Pengukuran

Kategori

Deskripsi

Exp. Sign

FF

(Fraud Frekuensi)

(Lukfiarini, 2018)

Terikat

Rasio

-

Jumlah Kasus Pidana Korupsi di tingkat daerah

KKD

(Kemandirian Keuangan Daerah) (Heriningsih, 2013)

Bebas

Rasio

Rasio Kemandirian Keuangan Daerah

Tingkat kemandirian keuangan daerah

-

TIP

(Tingkat Investasi Publik)

(Sari, 2013; Halim, 2004)

Bebas

Rasio

Tingkat Investasi Publik

Belanja modal / total belanja daerah

-

TTP

(Tingkat Transparansi Publik)

(Khairudin and Erlanda, 2016)

Bebas

Dummy

Tingkat Transparansi Publik

Penyajian Laporan Keuangan di website Pemda

-

METHOD OF COLLECTING DATA

Data is a description of variables in a number of objects (Purwanto, 2011). The data used in this research was secondary data. Data collection in this study was carried out by means of documentation and literature. Documentation is the process of obtaining documents by collecting and studying the document. The document acquisition process was carried out through electronic communication (e-mail) of the Supreme Audit Board of the Republic of Indonesia (BPK RI) to retrieve data that requires it to be taken directly (data on the Audit Result Report of the 2017 by BPK RI). The provincial government financial report data was directly accessed by researchers at each provincial government website in Indonesia in November 2018. The literature study to complete the information in this study is conducted by studying the literature and previous relevant research to this research.

ANALYSIS METHOD

Descriptive statistics

Descriptive statistics provide a general description of the research variable character. The parameters used in this study were the average value, standard deviation and range of scores (maximum and minimum) displayed in the descriptive statistics table.

Classic assumption test

Normality Test

Data Normality Test aims to test whether the regression model between the dependent variable and the independent variable has a normal distribution or not. The process of data normality testing is done by the Kolmogorov-Smirnov.

Multicollinearity Test The multicollinearity test aims to determine whether each independent variable is related linearly. Multicollinearity occurs when there are significant relationships between independent variables. test. Heterocedasticity is the occurrence of unequal variances for different independent variables. Heterocedasticity can be detected by looking at the plot between the predictive value of the dependent variable (ZPRED) and the residual (SRESID).

RESEARCH MODEL / STATISTICAL EQUATION

The analysis technique used was multiple regression test as a method to test the influence of independent variables on the dependent variable. The regression models tested in this study are:

FF = α + b1 KKD + b2 TIP + b3 TAP + Ɛ

FF : Fraud Frekuensi Pemerintah Daerah

KKD : Kemandirian Keuangan Daerah

TIP : Tingkat Investasi Publik

TTP : Tingkat Transparansi Publik

α : Konstanta

Ɛ : Error term

RESEARCH RESULT

DESCRIPTIVE STATISTICS

Descriptive statistics are used to show the amount of data used in this study and can show the maximum value, minimum value, average value and standard deviation of each variable. In this section we will present a statistical description of both the independent variable and the dependent variable. The variables used in this study were the level of regional financial independence, the level of public investment and the level of regional public accountability and the level of regional corruption. The following are the results of descriptive statistics from the data used in this study:

Descriptive Statistics Table

Descriptive Statistics

N

Minimum

Maximum

Mean

Std. Deviation

Tingkat Korupsi

34

,00

75,00

14,3824

20,85740

Tk Kemandirian KeuDa

34

,07

,68

,3480

,15844

Tk Investasi Publik

34

,09

,31

,2075

,05735

Tk Akuntabilitas Publik

34

,00

1,00

,5294

,50664

Valid N (listwise)

34

Source: secondary data processed (2018)

Variable Data Table

No

Provinsi

Tingkat Kemandirian Keuangan

Tingkat Investasi Publik

TAP

Frekuensi Korupsi

1

Aceh

0,159

0,221

1

14

2

Sumatera Utara

0,432

0,183

0

57

3

Sumatera Barat

0,352

0,151

0

1

4

Riau

0,425

0,263

1

0

5

Jambi

0,367

0,259

1

7

6

Sumatera Selatan

0,370

0,238

1

18

7

Bengkulu

0,287

0,248

1

22

8

Lampung

0,404

0,248

1

12

9

Kepulauan Bangka Belitung

0,315

0,193

0

0

10

Kepulauan Riau

0,337

0,179

0

40

11

DKI Jakarta

0,677

0,218

0

54

12

Jawa Barat

0,562

0,107

1

66

13

Jawa Tengah

0,529

0,090

1

39

14

DI Yogyakarta

0,364

0,250

1

0

15

Jawa Timur

0,580

0,143

0

75

16

Banten

0,593

0,197

1

0

17

Bali

0,567

0,151

1

5

18

Nusa Tenggara Barat

0,312

0,246

0

9

19

Nusa Tenggara Timur

0,223

0,104

0

5

20

Kalimantan Barat

0,361

0,210

0

0

21

Kalimantan Tengah

0,328

0,181

1

0

22

Kalimantan Selatan

0,507

0,290

1

10

23

Kalimantan Timur

0,562

0,172

1

17

24

Kalimantan Utara

0,216

0,308

0

0

25

Sulawesi Utara

0,307

0,244

0

7

26

Sulawesi Tengah

0,263

0,153

1

0

27

Sulawesi Selatan

0,406

0,147

0

5

28

Sulawesi Tenggara

0,228

0,280

0

5

29

Gorontalo

0,196

0,160

0

0

30

Sulawesi Barat

0,162

0,263

1

0

31

Maluku

0,153

0,205

1

4

32

Maluku Utara

0,144

0,263

0

0

33

Papua

0,078

0,294

1

17

34

Papua Barat

0,067

0,197

0

0

Source: secondary data processed (2018)

From the results of the descriptive statistics above, it can be seen that the average level of regional financial independence of the entire province, the average level of financial independence is 34% of total regional income. This shows that the average provincial government income is still dominated by transfers from the central government. While the lowest value of the level of regional financial independence is 7% and the highest is 68%. It can be interpreted that there is a provincial government that has the highest level of financial independence, namely 68%, namely DKI Jakarta and provincial

governments with the lowest level of independence. namely 7%, namely the Government of West Papua Province.

Whereas from the level of public investment, it can be seen that the average level of public investment from each provincial government is at 20.75%, which means that the provincial government is still a little in spending capital in its financial management. Capital expenditure which is still at the level of 20.75% means that the remaining 79.25% is the routine or operational costs of the Local government, which includes spending on personnel expenditure. Likewise, from descriptive statistics, it can be seen that the highest level of public investment was carried out by the Government of North Kalimantan Province and the lowest level of public investment was carried out by the Central Java Provincial Government.

From the level of public transparency can be seen if the level of transparency carried out by the Provincial Government has now reached more than 50%, which is equal to 52.94%. This shows that the Provincial Government has more than a few who have implemented Law No. 14 of 2008 concerning public information disclosure. The provincial government has published local government financial reports on each of the local government websites.

CLASSICAL ASSUMPTION TEST RESULTS

Normality testing is done by using a test of each unstandardized residual normality. Test the normality of data through statistical analysis using the One-Sample Kolmogorov-Smirnov non-parametric statistical test. Data that is normally distributed is indicated by a significance value greater than 0.05 (Ghozali, 2006). The test results are presented in table 1. The results of the tests show that the Kolmogorov-Smirnov value is significant at 0.195. This

shows that the residual data is normally distributed, because the significance value is more than 0.05.

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N

34

Normal Parametersa,b

Mean

.0000000

Std. Deviation

16.27952166

Most Extreme Differences

Absolute

.127

Positive

.127

Negative

-.099

Test Statistic

.127

Asymp. Sig. (2-tailed)

.195c

MULTICOLLINEARITY TEST

A good regression model does not occur multicolonity [285] between independent variables in the regression model (Ghozali, 2006). The VIF test results are as follows :

Coefficientsa [286]

Model

Collinearity Statistics

Tolerance

VIF [287]

1

(Constant)

Tk kemandirian [288] keuda [289]

.992

1.008

Tk Investasi Publik

.999

1.001

TAP

.991

1.009

From the results of multicollinearity test shows the results of the independence of the youth, Public Investment Tk, TAP against TK Corruption tolerance value <1.0 or equal to VIF value> 1.0 So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

AUTOCORRELATION TEST

Autocorrelation testing is done using the Run Test method. The results of the autocoleration test in the table below carried out using the Run Test show an Z value of -0.703 with the value of Asymp. Sig. (2-tailed) 0.482. Because the value of Asymp. Sig is greater than the 0.05 significance level, it can be concluded that the regression does not occur autocorrelation.

Runs Test

Unstandardized Residual

Test Valuea

-3.90826

Cases < Test Value

16

Cases >= Test Value

18

Total Cases

34

Number of Runs

15

Z

-.703

Asymp. Sig. (2-tailed)

.482

HETEROCEDASTICITY TEST

The results as can be seen in table 2 which shows that the results of the analysis of heteroscedasticity test with the glejser test show the value of Sig. independence level variable is 0, 003, Public Investment level variable is 0, 024 smaller than alpha value 0.05 which means the regression model is affected by heteroscedasticity, TAP variable is 0, 077 is greater than alpha value 0.05 which means the model regression not affected by heteroscedasticity symptoms. This means that there is no heterocedasticity in the regression model in this study.

Coefficientsa

Model

Unstandardized Coefficients

Standardized Coefficients

t

Sig.

B

Std. Error

Beta

1

(Constant)

15.823

4.728

3.347

.002

Tk kemandirian keuda

22.676

6.969

.475

3.254

.003

Tk Investasi Publik

-48.280

20.206

-.348

-2.389

.024

TAP

-4.987

2.715

-.268

-1.836

.077

HYPOTHESIS TESTING RESULTS

Regression Analysis

The following are the results of the regression analysis that has been carried [317]

out :

ANOVAa [318]

Model

Sum of Squares

df

Mean Square

F

Sig.

1

Regression

5454.906

3

1818.302

6.218

.002b

Residual

8480.730

31

292.439

Total

13935.636

34

Coefficientsa [319]

Model

Unstandardized Coefficients

Standardized Coefficients

t

Sig.

B

Std. Error

Beta

1

(Constant)

8.261

10.454

.790

.436

Tk kemandirian keuda

61.679

15.410

.582

4.003

.000

Tk Investasi Publik

-71.199

44.681

-.231

-1.593

.122

TTP

-5.608

6.004

-.136

-.934

.358

$Y = a + b1X1 + b2X2 + b3X3 + ,,,,,,,b3Xn$

Tk Frekuensi Korupsi = 8.261 + 61.679TKK - 71.199TIP − 5.608TTP

Based on the above equation can be explained as follows:

The value of the regression constant is 8.261 with a positive sign which means that if all independent variables (the level of regional financial independence, The Level of Public Investment, TTP) are assumed to be constant, the Corruption Rate Frequency variable will increase by 8,261 units.

Variable regression coefficient (The level of regional financial independence) is 61,679, which means that each increase (the level of regional financial indepence) is 1 unit then it will increase the Fraud Frequency Level by 61,679 units

Variable regression coefficient (the level of Public Investment) is equal to - 71,199 which means that each independent increase (the level of Public Investment) of 1 unit will reduce the Corruption Frequency Rate by - 71,199 units

The variable regression coefficient (TTP) is equal to - 5,608 which means that each independent increase (TTP) of 1 unit will decrease the TK of Corruption Frequency by - 5,608 units.

Simultant Significant Test

From the results of the F test (simultaneous) it shows the results of the variable that the variable of level regional financial independence, level of Public Investment, TAP is 0.002 smaller than the significance level of 0.05 (5%).

This shows that the variable of the level of independence of regional financial, level of Public Investment, TAP has an effect simultaneously and has a significant effect on the Corruption Level.

Partial Significant Test (t)

From the results of the t test (partial) shows the results of variables that the level of independence of the youth is 0,000 smaller than the significance level of 0.05, it can be concluded that the level of independence of the youth has a significant effect on TK Corruption. Whereas the Public Investment and Public Transparency Tk are greater than the 0.05 significance level. It can be concluded that the Public Investment Tk and Public Transparency Tk have no significant effect on Corruption Tk.

RESEARCH RESULTS AND DISCUSSION

The results of this study indicate that from all variables assumed to influence the level of corruption, it turns out that only the level of regional financial independence has a significant influence on the level of corruption. The level of regional financial independence affects the level of corruption or fraud in local governments in line with research from (Wulandari, 2015). The study stated that the higher level of regional financial independence as seen from the level of public awareness to pay taxes was also higher, but this did not reduce the opportunity for fraud or corruption in the Local government. It is different from the research (Heriningsih, 2013) which states that the level of regional financial independence does not affect the level of fraud at the local government. While other variables, namely the level of public investment as indicated by the amount of capital expenditures incurred by local governments on total regional

expenditures, apparently did not affect the level of fraud at the local government. The results of this study are in line with the results of the study (Heriningsih, 2013) which examined the influence of audit opinion and financial performance of local governments (empirical studies on district and city governments on the island of Java). From this study it can be seen that the size of the level of regional expenditure does not have an impact on the increase or decrease in the number of corruption cases in local governments.

While the variables that have never been examined by previous researchers are the variable financial statement presentation on the local government website which is a mandatory disclosure according to Law No. 14 of 2008 concerning public information disclosure and one of the characteristics of good government governance also does not affect the level of fraud that occurs in Local government. The presence or absence of financial reports that are displayed on the local government website does not affect the amount of fraud in the Local government. For example, some provincial governments have financial statement presentations on local government websites but there is still fraud of local government can be seen in the table of variable data above.

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSION

This study concludes that the level of prosperity of the people as seen from the indicators of the level of regional financial independence turned out to have a positive effect on the occurrence of fraud in the local government. This shows that the greater the original income of a region and the more people are aware

of paying taxes so that it raises local revenue, this does not reduce the occurrence of corruption by both local government officials and the private sector that conduct transactions with local governments. Even when the higher local revenue will have an impact on the increasing fraud of the local government. The results of this study are in line with the research (Wulandari, 2015) and in contrast to research (Heriningsih, 2013).

Likewise, the higher level of public investment made by the government to provide welfare to the people with high capital expenditure will not affect corruption. The results of this study are in line with the research (Heriningsih, 2013) which states that the activity ratio consisting of operational expenditure and capital expenditure does not affect the level of corruption of the local government. This study shows that the opportunity for increased capital expenditure or the presence of increasingly large opportunities does not affect the level of fraud in the local government. This has also been proven by (Dorminey et al., 2012) which states that income levels do not affect the occurrence of fraud. This research proves that the opportunity in the form of high capital expenditure does not affect the presence or absence of fraud in the local government.

Whereas the hope of increasing public transparency by presenting financial reports that can be accessed by the public does not affect the occurrence of corruption or fraud in the Local government. This is contrary to the research conducted by (Khairudin & Erlanda, 2016) and research (Nurrizkiana, 2017) which states that the presentation of financial statements can increase transparency and accountability of local governments. This research proves that the presence or absence of the presentation of local government financial statements on the website does not affect the existence of fraudulent local government.

Suggestion

Suggestions in this study are needed to be explored more deeply about other variables that significantly affect the existence of fraud in the local government, besides that it also needs to be explored more deeply about the perpetrators of fraud that most often occur to the local government, whether because of regional heads private actors who commit fraud against local government officials relating to government affairs that are being carried out. In addition, it is also necessary to develop the potential for fraud committed by financial administrators and budget users. So that later a supervisory mechanism can be obtained as well as a formula for prevention and detection of fraud at a reliable local government level. Besides that, it is necessary to develop aspects of transparency assessment that can be done in each local government not only by looking at the existence of financial statement presentation.

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1.	~~Transparancy~~ → Transparency	Misspelled Words	Correctness
2.	the Indonesia	Determiner Use (a/an/the/this, etc.)	Correctness
3.	~~Indonesia~~ → Indonesian	Confused Words	Correctness
4.	*are expected*	Passive Voice Misuse	Clarity
5.	~~financial~~ → economic	Word Choice	Engagement
6.	, and	Comma Misuse within Clauses	Correctness
7.	*Research on fraud has been widely carried out, including research on fraud-causing factors carried out by Yang, Jiao and Buckland in 2017 (Yang, Jiao and Buckland, 2017) and (Chen et al., 2016) and studies that conducted detection towards fraud by (Amara, Amar and Jarboui, 2013) or (Liao and Chen, ...*	Hard-to-read text	Clarity
8.	*be underestimated*	Passive Voice Misuse	Clarity
9.	~~corruption~~ → crime, fraud	Word Choice	Engagement
10.	~~were~~ → was	Faulty Subject-Verb Agreement	Correctness
11.	, through	Improper Formatting	Correctness
12.	Online,	Punctuation in Compound/Complex Sentences	Correctness
13.	, and	Punctuation in Compound/Complex Sentences	Correctness
14.	~~These fraud~~ → This fraud	Determiner Use (a/an/the/this, etc.)	Correctness

15.	*In his research, (Stalebrink et al., 2007) also summarized some forms of accounting fraud in the public sector which include misuse of assets, deliberately misstating financial statements, hiding budget realization surpluses, and misapplying accounting principles by shifting the current salary burd...*	Hard-to-read text	Clarity
16.	~~for~~ → to	Wrong or Missing Prepositions	Correctness
17.	~~serious~~ → severe	Word Choice	Engagement
18.	Ziegenfuss ,	Improper Formatting	Correctness
19.	*Even if fraud occurs in the government sector, then it becomes a serious problem because with resources originating from limited public taxes not being used for public services, and even worse will have an impact on the loss of public confidence in the leadership capabilities of government agencies...*	Hard-to-read text	Clarity
20.	*been designed*	Passive Voice Misuse	Clarity
21.	~~financial~~ → economic, business	Word Choice	Engagement
22.	~~financial~~ → economic	Word Choice	Engagement
23.	*be used*	Passive Voice Misuse	Clarity
24.	~~regional~~ → local	Word Choice	Engagement
25.	~~independence~~ → freedom	Word Choice	Engagement
26.	a framework, or the framework	Determiner Use (a/an/the/this, etc.)	Correctness
27.	~~";~~ → ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness

28.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
29.	~~governments~~ → government	Incorrect Noun Number	Correctness
30.	~~effect~~ → impact	Word Choice	Engagement
31.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
32.	*is expected*	Passive Voice Misuse	Clarity
33.	*be seen*	Passive Voice Misuse	Clarity
34.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
35.	*is calculated*	Passive Voice Misuse	Clarity
36.	~~higher~~ → more senior	Word Choice	Engagement
37.	~~higher~~ → more senior	Word Choice	Engagement
38.	~~independence~~ → autonomy	Word Choice	Engagement
39.	, it	Improper Formatting	Correctness
40.	~~public~~ → federal	Word Choice	Engagement
41.	~~allocation~~ → distribution	Word Choice	Engagement
42.	study,	Comma Misuse within Clauses	Correctness
43.	~~Regional~~ → Local	Word Choice	Engagement
44.	*be defined*	Passive Voice Misuse	Clarity
45.	, which	Punctuation in Compound/Complex Sentences	Correctness

46.	*are expected*	Passive Voice Misuse	Clarity
47.	~~prosperity~~ → success, wealth, well-being, wellbeing	Word Choice	Engagement
48.	, and	Punctuation in Compound/Complex Sentences	Correctness
49.	, including	Punctuation in Compound/Complex Sentences	Correctness
50.	*To realize a clean and free state administration from corruption*	Misplaced Words or Phrases	Correctness
51.	~~principle~~ → principles	Incorrect Noun Number	Correctness
52.	~~principle~~ → policy	Word Choice	Engagement
53.	~~openness~~ → transparency	Word Choice	Engagement
54.	, and	Punctuation in Compound/Complex Sentences	Correctness
55.	~~rights~~ → reasons	Word Choice	Engagement
56.	, and	Punctuation in Compound/Complex Sentences	Correctness
57.	2017),	Comma Misuse within Clauses	Correctness
58.	~~towards~~ → on	Wrong or Missing Prepositions	Correctness
59.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
60.	the level	Determiner Use (a/an/the/this, etc.)	Correctness

61.	*While accountability has a positive influence towards level of fraud in the local government.*	Incomplete Sentences	Correctness
62.	research,	Punctuation in Compound/Complex Sentences	Correctness
63.	~~effect~~ → affect	Confused Words	Correctness
64.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
65.	~~in mobilizing~~ → to mobilize	Incorrect Verb Forms	Correctness
66.	*been targeted*	Passive Voice Misuse	Clarity
67.	perception ~~perception~~	Misspelled Words	Correctness
68.	*be stated*	Passive Voice Misuse	Clarity
69.	),	Punctuation in Compound/Complex Sentences	Correctness
70.	. In contrast, according	Hard-to-read text	Clarity
71.	~~Level~~ → Levels	Incorrect Noun Number	Correctness
72.	~~towards~~	Wrong or Missing Prepositions	Correctness
73.	the transparency	Determiner Use (a/an/the/this, etc.)	Correctness
74.	~~had a negative effect on~~ → hurt, harmed	Wordy Sentences	Clarity
75.	~~governments~~ → government's, governments'	Incorrect Noun Number	Correctness
76.	*This*	Intricate Text	Clarity

77.	*be interpreted*	Passive Voice Misuse	Clarity
78.	~~level~~ → levels	Incorrect Noun Number	Correctness
79.	scourge,	Punctuation in Compound/Complex Sentences	Correctness
80.	several previous studies had	Wordy Sentences	Clarity
81.	*been carried*	Passive Voice Misuse	Clarity
82.	*a significant increase in the number of corruption*	Misuse of Quantifiers	Correctness
83.	*Therefore this study examines the characteristics of regional finance which is currently still a contradiction among intermediate researchers (Heriningsih, 2013) which according to Heriningsih the results of the tests statistically proved that audit opinion and financial performance variables (inde...*	Hard-to-read text	Clarity
84.	~~Government~~ → Government's	Incorrect Noun Number	Correctness
85.	, while	Improper Formatting	Correctness
86.	*are obtained*	Passive Voice Misuse	Clarity
87.	*is expected*	Passive Voice Misuse	Clarity
88.	~~Especially~~ → Mainly	Word Choice	Engagement
89.	~~which currently~~ → that currently	Pronoun Use	Correctness
90.	*be obtained*	Passive Voice Misuse	Clarity
91.	Governments.	Closing Punctuation	Correctness
92.	the fraud	Determiner Use (a/an/the/this, etc.)	Correctness

93.	the fraud	Determiner Use (a/an/the/this, etc.)	Correctness
94.	affecting → affect	Incorrect Verb Forms	Correctness
95.	triangle → Triangle	Misspelled Words	Correctness
96.	generally → usually	Word Choice	Engagement
97.	pressures → weights	Word Choice	Engagement
98.	pressure → strength	Word Choice	Engagement
99.	financial → business	Word Choice	Engagement
100.	employees/management	Improper Formatting	Correctness
101.	career/promotion	Improper Formatting	Correctness
102.	*argues that situational pressure has the potential to arise because of financial obligations that exceed the limits of ability that must be resolved by employees / management, and the occurrence of failure of work relations both company and its employees in terms of regarding to access towards / th...*	Hard-to-read text	Clarity
103.	pressure → influence	Word Choice	Engagement
104.	expectation → expect	Confused Words	Correctness
105.	increasing → increase	Confused Words	Correctness
106.	*This*	Intricate Text	Clarity
107.	pressure → stress	Word Choice	Engagement
108.	local → provincial	Word Choice	Engagement
109.	*This*	Intricate Text	Clarity
110.	to occur → occurring	Incorrect Verb Forms	Correctness

111.	~~Opportunities~~ → Breaks, Openings	Word Choice	Engagement
112.	~~and / or~~ → and, or	Inappropriate Colloquialisms	Delivery
113.	~~and / or~~ → and/or	Improper Formatting	Correctness
114.	, which	Punctuation in Compound/Complex Sentences	Correctness
115.	~~greater~~ → more significant, more excellent	Word Choice	Engagement
116.	~~autonomy~~ → independence	Word Choice	Engagement
117.	~~regions~~ → areas	Word Choice	Engagement
118.	~~region~~ → area	Word Choice	Engagement
119.	, which	Punctuation in Compound/Complex Sentences	Correctness
120.	officials/employees	Improper Formatting	Correctness
121.	*This*	Intricate Text	Clarity
122.	officials/employees	Improper Formatting	Correctness
123.	~~important~~ → essential, critical	Word Choice	Engagement
124.	*Rationalization (Rationalization) is an important element in the occurrence of fraud, where the perpetrator seeks justification for his actions.*	Hard-to-read text	Clarity
125.	, according	Punctuation in Compound/Complex Sentences	Correctness
126.	Cressey,	Punctuation in Compound/Complex	Correctness

		Sentences	
127.	the research	Determiner Use (a/an/the/this, etc.)	Correctness
128.	~~unfavourable~~ → unfavorable	Mixed Dialects of English	Correctness
129.	study,	Comma Misuse within Clauses	Correctness
130.	~~existence~~ → presence, life, continuation	Word Choice	Engagement
131.	~~public~~ → general	Word Choice	Engagement
132.	*is required*	Passive Voice Misuse	Clarity
133.	*be seen*	Passive Voice Misuse	Clarity
134.	~~regional~~ → local	Word Choice	Engagement
135.	, as	Punctuation in Compound/Complex Sentences	Correctness
136.	2004,	Punctuation in Compound/Complex Sentences	Correctness
137.	~~";~~ → ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness
138.	*is calculated*	Passive Voice Misuse	Clarity
139.	~~higher~~ → more senior	Word Choice	Engagement
140.	~~higher~~ → more senior	Word Choice	Engagement
141.	~~independence~~ → freedom	Word Choice	Engagement
142.	~~greater~~ → more considerable	Word Choice	Engagement
143.	~~expenditure~~ → payment, expense, cost	Word Choice	Engagement

144.	investment/capital	Improper Formatting	Correctness
145.	~~routine~~ → everyday, regular	Word Choice	Engagement
146.	~~expenditures~~ → payments, expenses, costs	Word Choice	Engagement
147.	budget,	Comma Misuse within Clauses	Correctness
148.	~~expenditure~~ → investment, payment, expense, cost	Word Choice	Engagement
149.	~~high income~~ → high-income	Misspelled Words	Correctness
150.	*This*	Intricate Text	Clarity
151.	*are oriented*	Passive Voice Misuse	Clarity
152.	~~TRANSPARANCY~~ → TRANSPARENCY	Misspelled Words	Correctness
153.	~~Transparancy~~ → Transparency	Misspelled Words	Correctness
154.	~~regional~~ → local	Word Choice	Engagement
155.	~~..~~ → ., ...	Closing Punctuation	Correctness
156.	.	Misuse of Semicolons, Quotation Marks, etc.	Correctness
157.	~~important~~ → essential, vital, critical	Word Choice	Engagement
158.	~~accountability~~ → liability	Word Choice	Engagement
159.	*is determined*	Passive Voice Misuse	Clarity
160.	, and	Punctuation in Compound/Complex Sentences	Correctness
161.	~~important~~ → essential, vital	Word Choice	Engagement

162.	research,	Comma Misuse within Clauses	Correctness
163.	, and	Punctuation in Compound/Complex Sentences	Correctness
164.	~~In addition~~ → Also, Besides	Wordy Sentences	Clarity
165.	~~bad~~ → lousy	Word Choice	Engagement
166.	manager,	Comma Misuse within Clauses	Correctness
167.	~~act~~ → activity	Confused Words	Correctness
168.	benefit,	Punctuation in Compound/Complex Sentences	Correctness
169.	, or	Punctuation in Compound/Complex Sentences	Correctness
170.	~~are~~ → is	Faulty Subject-Verb Agreement	Correctness
171.	Individuals perpetrate fraud	Passive Voice Misuse	Clarity
172.	individuals,	Punctuation in Compound/Complex Sentences	Correctness
173.	~~organization~~ → organizations	Incorrect Noun Number	Correctness
174.	, or	Punctuation in Compound/Complex Sentences	Correctness
175.	~~services;~~ → services,	Misuse of Semicolons, Quotation Marks, etc.	Correctness
176.	~~certain~~ → specific	Word Choice	Engagement

177.	*According to the Association of Certified Fraud Examiners in Report to The Nations (Dorris, 2018), fraud is an unlawful act carried out intentionally for certain purposes (manipulation or giving false reports to other parties) carried out by people from inside or outside the organization to get per...*	Hard-to-read text	Clarity
178.	~~or~~ → of	Confused Words	Correctness
179.	~~major~~ → significant	Word Choice	Engagement
180.	, corruption	Punctuation in Compound/Complex Sentences	Correctness
181.	*According to Sahetapy (2013) corruption has plagued Indonesia, rampant in almost all public agencies, all echelons of government, both at the center and in the regions.*	Wordy Sentences	Clarity
182.	~~corruption~~ → fraud	Word Choice	Engagement
183.	*are often carried*	Passive Voice Misuse	Clarity
184.	destruction/destruction	Improper Formatting	Correctness
185.	*is usually triggered*	Passive Voice Misuse	Clarity
186.	*were accessed*	Passive Voice Misuse	Clarity
187.	*is determined*	Passive Voice Misuse	Clarity
188.	, and	Punctuation in Compound/Complex Sentences	Correctness
189.	~~important~~ → essential, vital	Word Choice	Engagement
190.	, and	Punctuation in Compound/Complex Sentences	Correctness

#	Text	Type	Category
191.	website,	Comma Misuse within Clauses	Correctness
192.	*The regional financial characteristics in this study are proxied by the Level of Regional Financial Independence and the Level of Optimization of Public Expenditure, as well as the existence of the level of Public Accountability demonstrated by the presentation of financial statements on each Local...*	Hard-to-read text	Clarity
193.	The flow	Determiner Use (a/an/the/this, etc.)	Correctness
194.	H1 :	Improper Formatting	Correctness
195.	influence on	Wrong or Missing Prepositions	Correctness
196.	regional → local, provincial	Word Choice	Engagement
197.	higher → more senior	Word Choice	Engagement
198.	prosperity → success, wealth	Word Choice	Engagement
199.	*is expected*	Passive Voice Misuse	Clarity
200.	Influence on	Wrong or Missing Prepositions	Correctness
201.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
202.	of both	Wrong or Missing Prepositions	Correctness
203.	.This → , this	Incomplete Sentences	Correctness
204.	expenditure → investment, payment, expense, cost	Word Choice	Engagement

205.	high income → high-income	Misspelled Words	Correctness
206.	Heriningsih,	Punctuation in Compound/Complex Sentences	Correctness
207.	, which	Punctuation in Compound/Complex Sentences	Correctness
208.	H3 :	Improper Formatting	Correctness
209.	influence on	Wrong or Missing Prepositions	Correctness
210.	the level	Determiner Use (a/an/the/this, etc.)	Correctness
211.	2011),	Comma Misuse within Clauses	Correctness
212.	research → study	Word Choice	Engagement
213.	Likewise,	Comma Misuse within Clauses	Correctness
214.	Nurrizkiana,	Punctuation in Compound/Complex Sentences	Correctness
215.	which	Pronoun Use	Correctness
216.	study,	Punctuation in Compound/Complex Sentences	Correctness
217.	transparency → clarity	Word Choice	Engagement
218.	main → primary	Word Choice	Engagement
219.	, both	Punctuation in Compound/Complex	Correctness

		Sentences	
220.	*been investigated*	Passive Voice Misuse	Clarity
221.	~~Variabel~~ → Variable	Misspelled Words	Correctness
222.	~~Variables are~~ → Variables are	Improper Formatting	Correctness
223.	, both	Punctuation in Compound/Complex Sentences	Correctness
224.	, which	Punctuation in Compound/Complex Sentences	Correctness
225.	Indonesia.	Closing Punctuation	Correctness
226.	Indonesia.	Closing Punctuation	Correctness
227.	~~. While~~ → while	Incomplete Sentences	Correctness
228.	*be accessed*	Passive Voice Misuse	Clarity
229.	*be accessed*	Passive Voice Misuse	Clarity
230.	~~a number of~~ → several, some, many	Wordy Sentences	Clarity
231.	~~data~~	Wordy Sentences	Clarity
232.	~~by means of~~ → using, utilizing, employing, through	Wordy Sentences	Clarity
233.	~~document~~ → material, text, report, paper	Word Choice	Engagement
234.	~~the~~ 2017	Determiner Use (a/an/the/this, etc.)	Correctness
235.	*was directly accessed*	Passive Voice Misuse	Clarity
236.	, and	Comma Misuse within Clauses	Correctness

237.	The Kolmogorov-Smirnov does the process of data normality testing	Passive Voice Misuse	Clarity
238.	related to	Wrong or Missing Prepositions	Correctness
239.	test → Test	Improper Formatting	Correctness
240.	Heteroscedasticity	Misspelled Words	Correctness
241.	Heteroscedasticity	Misspelled Words	Correctness
242.	*be detected*	Passive Voice Misuse	Clarity
243.	SRESID → SSID	Misspelled Words	Correctness
244.	, and	Punctuation in Compound/Complex Sentences	Correctness
245.	section,	Comma Misuse within Clauses	Correctness
246.	, and	Punctuation in Compound/Complex Sentences	Correctness
247.	regional → local	Word Choice	Engagement
248.	, and	Punctuation in Compound/Complex Sentences	Correctness
249.	regional → local	Word Choice	Engagement
250.	regional → local	Word Choice	Engagement
251.	*be seen*	Passive Voice Misuse	Clarity
252.	independence → freedom	Word Choice	Engagement
253.	independence,	Punctuation in	Correctness

		Compound/Complex Sentences	
254.	~~regional~~ → local	Word Choice	Engagement
255.	*This*	Intricate Text	Clarity
256.	transfers from the central government still dominate the average provincial government income	Passive Voice Misuse	Clarity
257.	~~regional~~ → local	Word Choice	Engagement
258.	, and	Punctuation in Compound/Complex Sentences	Correctness
259.	*be interpreted*	Passive Voice Misuse	Clarity
260.	namely,	Punctuation in Compound/Complex Sentences	Correctness
261.	, with	Punctuation in Compound/Complex Sentences	Correctness
262.	~~independence~~ → autonomy	Word Choice	Engagement
263.	~~namely~~ → Namely	Improper Formatting	Correctness
264.	*be seen*	Passive Voice Misuse	Clarity
265.	~~investment~~ → finance	Word Choice	Engagement
266.	, which	Punctuation in Compound/Complex Sentences	Correctness
267.	~~still~~ → always	Word Choice	Engagement
268.	%,	Punctuation in Compound/Complex Sentences	Correctness

269.	, and	Punctuation in Compound/Complex Sentences	Correctness
270.	~~transparency~~ → openness	Word Choice	Engagement
271.	*This*	Intricate Text	Clarity
272.	*is done*	Passive Voice Misuse	Clarity
273.	~~normally~~ → typically, usually	Word Choice	Engagement
274.	*is normally distributed*	Passive Voice Misuse	Clarity
275.	*is indicated*	Passive Voice Misuse	Clarity
276.	*are presented*	Passive Voice Misuse	Clarity
277.	~~table~~ → Table	Misspelled Words	Correctness
278.	~~value~~ → amount	Word Choice	Engagement
279.	*This*	Intricate Text	Clarity
280.	~~shows~~ → indicates	Word Choice	Engagement
281.	~~normally~~ → usually	Word Choice	Engagement
282.	*is normally distributed*	Passive Voice Misuse	Clarity
283.	distributed**,**	Punctuation in Compound/Complex Sentences	Correctness
284.	~~Parametersa~~ → Parameters	Misspelled Words	Correctness
285.	*multicolonity*	Unknown Words	Correctness
286.	~~Coefficientsa~~ → Coefficients	Misspelled Words	Correctness
287.	~~VIF~~ → VIP	Misspelled Words	Correctness

288.	~~kemandirian~~ → Kementerian	Misspelled Words	Correctness
289.	~~kouda~~ → kuda, Okuda	Misspelled Words	Correctness
290.	the multicollinearity	Determiner Use (a/an/the/this, etc.)	Correctness
291.	*be concluded*	Passive Voice Misuse	Clarity
292.	*From the results of multicollinearity test shows the results of the independence of the youth, Public Investment Tk, TAP against TK Corruption tolerance value <1.0 or equal to VIF value> 1.0 So it can be concluded that there is no multicollinearity between the independent variables in the regressio...*	Hard-to-read text	Clarity
293.	*is done*	Passive Voice Misuse	Clarity
294.	*autocoleration*	Unknown Words	Correctness
295.	~~an Z~~ → a Z	Determiner Use (a/an/the/this, etc.)	Correctness
296.	~~value~~ → amount, cost, benefit	Word Choice	Engagement
297.	Because of	Wrong or Missing Prepositions	Correctness
298.	~~value~~ → amount, cost	Word Choice	Engagement
299.	~~greater~~ → higher	Word Choice	Engagement
300.	~~, it~~ → ; it, , and it, . It	Punctuation in Compound/Complex Sentences	Correctness
301.	*be concluded*	Passive Voice Misuse	Clarity
302.	~~Valuea~~ → Value, Values	Misspelled Words	Correctness
303.	, as	Punctuation in	Correctness

		Compound/Complex Sentences	
304.	~~table~~ → Table	Misspelled Words	Correctness
305.	, which	Punctuation in Compound/Complex Sentences	Correctness
306.	~~shows~~ → show	Faulty Subject-Verb Agreement	Correctness
307.	~~glejser~~ → lesser, geyser	Misspelled Words	Correctness
308.	~~independence~~ → Independence	Improper Formatting	Correctness
309.	, which	Punctuation in Compound/Complex Sentences	Correctness
310.	~~greater~~ → higher, more significant	Word Choice	Engagement
311.	*independence level variable is 0, 003, Public Investment level variable is 0, 024 smaller than alpha value 0.05 which means the regression model is affected by heteroscedasticity, TAP variable is 0, 077 is greater than alpha value 0.05 which means the model regression not affected by heteroscedast...*	Hard-to-read text	Clarity
312.	*This*	Intricate Text	Clarity
313.	heteroscedasticity, heteroskedasticity	Misspelled Words	Correctness
314.	~~Coefficientsa~~ → Coefficients	Misspelled Words	Correctness
315.	~~komandirian~~ → Kementerian	Misspelled Words	Correctness
316.	~~keuda~~ → kuda, Okuda	Misspelled Words	Correctness
317.	*been carried*	Passive Voice Misuse	Clarity
318.	~~ANOVAa~~ → ANOVA	Misspelled Words	Correctness

319.	~~Coefficientsa~~ → Coefficients	Misspelled Words	Correctness
320.	~~kemandirian~~ → Kementerian	Misspelled Words	Correctness
321.	~~keuda~~ → kuda, Okuda	Misspelled Words	Correctness
322.	, which	Punctuation in Compound/Complex Sentences	Correctness
323.	~~of regional~~ → of regional	Improper Formatting	Correctness
324.	~~indepence~~ → independence	Misspelled Words	Correctness
325.	, which	Punctuation in Compound/Complex Sentences	Correctness
326.	~~Simultant~~ → Simulant	Misspelled Words	Correctness
327.	simultaneous),	Comma Misuse within Clauses	Correctness
328.	*This*	Intricate Text	Clarity
329.	has a significant impact on, is having a significant impact on, having a significant impact on, has a significant impact in	Word Choice	Engagement
330.	~~t test~~ → t-test	Misspelled Words	Correctness
331.	~~partial~~ → one-sided	Word Choice	Engagement
332.	*be concluded*	Passive Voice Misuse	Clarity
333.	~~independence~~ → autonomy	Word Choice	Engagement
334.	~~youth~~ → child, kid	Word Choice	Engagement
335.	~~greater~~ → higher, more significant	Word Choice	Engagement

336.	*be concluded*	Passive Voice Misuse	Clarity
337.	~~, it~~ → ; it, , and it, . It	Punctuation in Compound/Complex Sentences	Correctness
338.	~~corruption~~ → crime	Word Choice	Engagement
339.	independence,	Punctuation in Compound/Complex Sentences	Correctness
340.	taxes,	Punctuation in Compound/Complex Sentences	Correctness
341.	, which	Punctuation in Compound/Complex Sentences	Correctness
342.	~~amount~~ → number	Misuse of Quantifiers	Correctness
343.	regional total expenses	Word Choice	Engagement
344.	~~study~~ → survey	Word Choice	Engagement
345.	, which	Punctuation in Compound/Complex Sentences	Correctness
346.	study,	Comma Misuse within Clauses	Correctness
347.	*While the variables that have never been examined by previous researchers are the variable financial statement presentation on the local government website which is a mandatory disclosure according to Law No. 14 of 2008 concerning public information disclosure and one of the characteristics of good...*	Hard-to-read text	Clarity
348.	*are displayed*	Passive Voice Misuse	Clarity

349.	, but	Punctuation in Compound/Complex Sentences	Correctness
350.	~~but there~~ → . However, there	Hard-to-read text	Clarity
351.	people,	Punctuation in Compound/Complex Sentences	Correctness
352.	independence,	Punctuation in Compound/Complex Sentences	Correctness
353.	*This*	Intricate Text	Clarity
354.	~~greater~~ → higher	Incorrect Phrasing	Correctness
355.	~~greater~~ → higher	Word Choice	Engagement
356.	*Even when the higher local revenue will have an impact on the increasing fraud of the local government.*	Incomplete Sentences	Correctness
357.	~~in~~	Wordy Sentences	Clarity
358.	the public	Determiner Use (a/an/the/this, etc.)	Correctness
359.	~~the~~ people	Determiner Use (a/an/the/this, etc.)	Correctness
360.	, which	Punctuation in Compound/Complex Sentences	Correctness
361.	~~large~~ → abundant	Word Choice	Engagement
362.	~~large~~ → ample, significant	Word Choice	Engagement
363.	*This*	Intricate Text	Clarity
364.	, which	Punctuation in	Correctness

		Compound/Complex Sentences	
365.	~~proves~~ → demonstrates	Word Choice	Engagement
366.	~~affect~~ → change	Word Choice	Engagement
367.	*Whereas the hope of increasing public transparency by presenting financial reports that can be accessed by the public does not affect the occurrence of corruption or fraud in the Local government.*	Incomplete Sentences	Correctness
368.	*This*	Intricate Text	Clarity
369.	, which	Punctuation in Compound/Complex Sentences	Correctness
370.	~~presentation~~ → performance, introduction	Word Choice	Engagement
371.	*being carried*	Passive Voice Misuse	Clarity
372.	*Suggestions in this study are needed to be explored more deeply about other variables that significantly affect the existence of fraud in the local government, besides that it also needs to be explored more deeply about the perpetrators of fraud that most often occur to the local government, whethe...*	Hard-to-read text	Clarity
373.	~~In addition~~ → Also, Besides	Wordy Sentences	Clarity
374.	~~that~~ later	Determiner Use (a/an/the/this, etc.)	Correctness
375.	later,	Punctuation in Compound/Complex Sentences	Correctness
376.	~~a reliable~~ → a decent, a constant	Word Choice	Engagement

377.	*be done*	Passive Voice Misuse	Clarity
378.	, and	Comma Misuse within Clauses	Correctness
379.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
380.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
381.	Springer,	Punctuation in Compound/Complex Sentences	Correctness
382.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
383.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
384.	*Hastuti, T. D. and Gozali, I. (2015) 'Manipulation Detection in Financial Statements', International Journal of Humanities and Management Sciences, 3(4), pp. 222–229.*	Incomplete Sentences	Correctness
385.	Standards ,	Improper Formatting	Correctness
386.	Infrastructure ,	Improper Formatting	Correctness
387.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
388.	';' → ';'	Misuse of Semicolons, Quotation Marks, etc.	Correctness
389.	Pasific → Pacific	Misspelled Words	Correctness
390.	, and	Comma Misuse within Clauses	Correctness

391.	; → ,	Misuse of Semicolons, Quotation Marks, etc.	Correctness
392.	; → ,	Misuse of Semicolons, Quotation Marks, etc.	Correctness