

# **FACTORS AFFECTING THE ACHIEVEMENT OF UNQUALIFIED AUDIT OPINION (WTP) ON THE FINANCIAL STATEMENTS OF THE BENGKALIS DISTRICT GOVERNMENT**

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## ***ABSTRACT***

*This study aims to determine the influence of legislative compliance, adequacy of disclosure, and SPI on the WTP audit opinion on the LKPD of Bengkalis Regency. This study uses a quantitative approach and uses primary data. The sample in this study was 105 respondents with a sampling technique using purposive sampling with Likert scale measurements. Data was processed through the SPSS 25 program with multiple linear regression analysis techniques. First, the results of the study show that partially the variables of compliance with the legislation have a positive effect on the WTP audit opinion. This can be seen from the financial statements of Bengkalis Regency which have applied an accrual basis in the preparation of its financial statements, then the presentation of the financial statements is also complete. Second, the adequacy of partial disclosure variables had a positive effect on the WTP audit opinion. This is seen from the financial statements of Bengkalis Regency which have been presented adequately. Third, SPI also partially has a positive effect on WTP opinions. This can be seen from the management of SPI in Bengkalis Regency which has increased every year. Furthermore, simultaneously legislative compliance, adequacy of disclosure, and SPI have a positive effect on the WTP (Y) audit opinion. This is seen from compliance with the law, adequacy of disclosure, and adequate management of SPI, so together it will increase the opportunity for BPK to provide a WTP audit opinion on the Bengkalis Regency LKPD.*

**Keywords : Regulatory Compliance, Adequacy of Disclosure, Internal Control System (SPI), and WTP Audit Opinion**