

ACCOUNTABILITY, AUDIT OPINION, FINANCIAL STATEMENT DISCLOSURE, AUDIT FINDINGS, AND FOLLOW-UP AND AUDIT RESULTS ON THE LEVEL OF CORRUPTION

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ABSTRACT

The purpose of this research is to ascertain whether there is a correlation between the amount of corruption and the following factors: accountability, audit opinion, disclosure of financial statements, audit findings, and follow-up on audit results. This study is a survey that was carried out at the Kampar district's regional apparatus organization (OPD). Fifty people, primarily from the accounting and financial industries, participated in this study. By means of surveying the population, we collect primary data. This kind of sampling is known as purposive sampling. Multiple linear regression testing was used to analyze the data. Partial test findings indicate that accountability impacts corruption levels. No change in the degree of corruption occurs as a result of audit findings, financial statement disclosure, audit opinions, or follow-up on audit results. Accountability, audit opinion, financial statement transparency, audit findings, and follow-up on audit results all have an impact on corruption levels, according to the results of the simultaneous tests.

Keywords: Accountability, Audit Opinion, Disclosure of Financial Statements, Audit Findings, Follow-up of Audit Results

INTRODUCTION

Both domestic and international critics have leveled serious charges against the administration in recent years, with particular emphasis on development. Indonesia is just one of several countries where corruption is an ongoing issue. In 2021, Indonesia has a Corruption Perceptions Index (CPI) score of 38 out of 100, according to data from Transparency International (TI). There was a small improvement from 2020, when the CPI score was 37 out of 100, to this year. The average community perceptions of ASEAN, the Asia-Pacific, and the G20 all place Indonesia lower than where it is now (GPA). With 85 points, Singapore is ahead of Malaysia with 48, and Vietnam with 46. (39) (*Transparency International*, 2021).

On a global scale, Indonesia is often mentioned as one of the most talked-about nations due to the persistent corruption there. Indonesia has not done a good job of dealing with corruption, as seen by its low CPI rankings and growing state losses as a result of corruption prosecutions. The prevalence of KKN (corrupt practices, including collaboration and nepotism) in federal and state government entities is on the rise. According to statistics presented in Figure 2.1, the Corruption Eradication Commission (KPK) reported a rise in corruption in local governments in 2021.

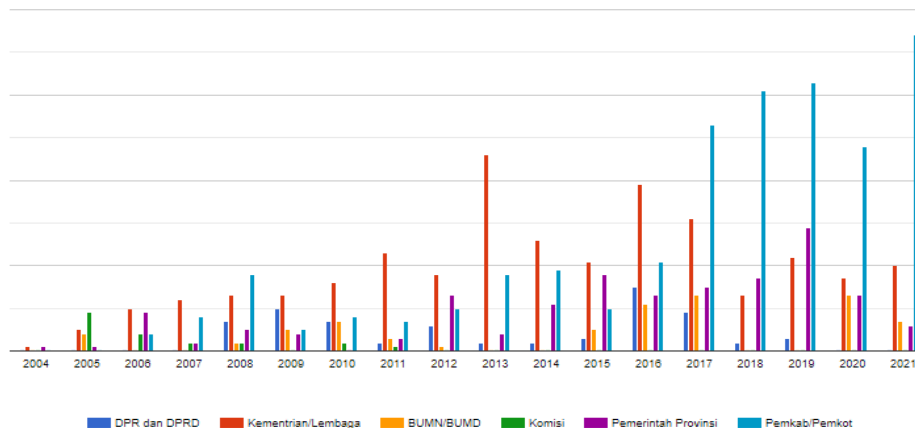


Figure 2.1 : Data Statistik KPK

A corrupt individual is one who actively promotes dishonest practices. One source of deception in policymaking that benefits some persons or organizations is power that creates a monopoly. Corruption flourishes as a result of abuse of authority, monopoly in policymaking, and a lack of accountability. Within this framework, the Indonesian government has implemented many policies in an effort to root out corruption. One of these policies is the Supreme Audit Agency (BPK), an audit organization that aims to prevent the misuse of authority (Rini & Damiati, 2017).

Construction corruption at the Bangkinang Regional General Hospital (RSUD) in Kampar Regency was exposed in 2021. The two individuals being investigated are MYS, who was the PPK in charge of the building of the inpatient agency room at Bangkinag Hospital, and RA, who was the supervisor or leader of the construction management team. But Badko HMI Riau secretary Muda Haloman Hrp is very suspicious that Bangkinang Hospital's leadership is implicated as well and need to be recognized as a suspect. The current director, Dr. Asmara Fitrah Abadi, has been in the position since 2019, and the former director, Dr. Andri Justian, was in charge from 2017 to 2019. The inquiry into the matter is ongoing, according to Rizky Rahmatullah, head of the Investigation Section of Kejati Riau's Special Crimes Division (Pidsus) (liputan6.com).

Audit findings, financial statement transparency, audit accountability, audit opinions, and audit follow-up all have the potential to impact corruption levels. There is a degree of interdependence among the five factors that influence corruption levels. Researching the impact of regional apparatus organizations in Kampar district on accountability, audit opinion, financial statement disclosure, audit findings, and audit follow-up is the primary goal of this study.

Jensen and Mackling (1976) state that agency theory is a way of thinking about the connection between principals and agents in contracts, which may be defined as any type of agreement between two or more entities. When applied to the public sector, agency theory clarifies the tension that arises when private organizations play the role of agents and the general populace plays the role of principals. It is believed that the government is operating in its own self-interest rather than the public interest when it acts. Because of the knowledge asymmetry that could arise when local governments or officials have direct access to local financial information, fraud and corruption are possible outcomes. Government oversight, in the form of regulations-compliant management, is essential for mitigating this agency problem (Resulvi, 2020).

The study in question is a study (Resulvi, 2020). This study adds two independent variables audit opinion and financial statement disclosure that set it apart from others in the field. Prior studies' recommendations informed the inclusion of this variable. Another distinction is the focus and aim of

the study; earlier research had examined every single municipal and district administration in West Java. At the same time, the Kampar Regency Regional Apparatus Organization is the focus of this research.

Building on the description provided, this study aimed to gather empirical information about the relationship between accountability, audit opinion, financial statement transparency, audit findings, and the extent of corruption. It also sought to determine the impact of follow-up on audit outcomes. Research on the extent of corruption is the basis for the formation of hypotheses.

Officials, legislators, and civil servants who misuse their positions of authority for personal gain or the benefit of their family members are engaging in corrupt behavior, according to Transparency International (TI). Law 19 of 2009, which amends Law 30 of 2002 on the Crime of Corruption, establishes corruption as a crime. The responsibility holder is obligated to give accountability to the assignor, as stated by Mardiasmo (2021). An audit of LKPD's management and financial statement responsibilities is necessary to establish accountability.

In an audit opinion, an auditor expresses their view on whether or not the financial statements are fairly prepared in line with GAAP. "Shanti and Kusumawardhani" (2020). Disclosure in financial statements is being up-front about all relevant facts and showing the financial status. As already stated by Hery (2015). Results of BPK investigations revealing internal control issues and regulatory noncompliance are known as audit findings. (Damiati and Rini, 2017). The auditor is required to take action following the submission of the audit report to the auditee in order to enhance planning and performance evaluation; this action is known as "follow-up of audit findings." BPK gives the audit results. As stated by Rini and Damiati in 2017.

Research Hypotheses

1. In the Kampar district's regional apparatus organization, accountability reduces corruption in 2021.
2. In 2021, the regional apparatus structure of the Kampar district has a lower degree of corruption according to the audit assessment.
3. Corruption in the Kampar district's regional apparatus organizations decreases in 2021 once financial data are made public.
4. Corruption in the Kampar district's regional apparatus organizations drops in 2021 as a result of audit results.
5. In 2021, the degree of corruption in the Kampar district's regional apparatus organizations is negatively impacted by the follow-up on audit results.
6. Levels of corruption in the Regional Apparatus Organization of the Kampar Regency in 2021 are affected by Accountability, Audit Opinion, Disclosure of Financial Statements, Audit Findings, and Follow-up on Audit Results all at once.

The study framework is shown in Figure 2.2 below, based on the description above:

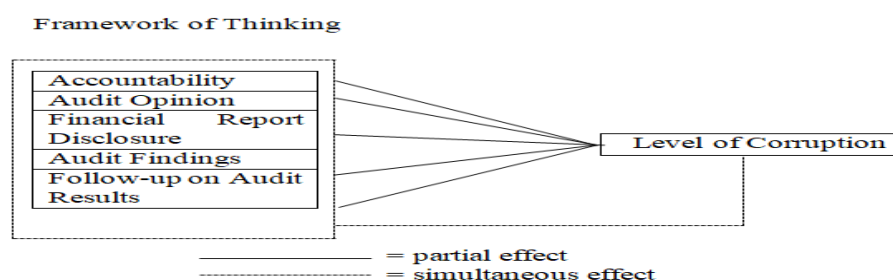


Figure 2.2 : Framework of Thinking

METHOD, DATA, AND ANALYSIS

Population, Sample, and Sampling Techniques

This study's population included ten outpatient clinics in Kampar Regency. Fifty people from several departments, including the following: OPD Head, Reporting Section, Planning and Budget Section, Finance Section, and Goods and Services Procurement Section, participated in the study. The participants were selected based on their jobs in accounting and finance. The purposive sampling approach is used for the sampling process. You may view the results of the sample determination in Table 2.1 below.

Table 2.1: OPD Name

OPD Name	Respondent
Department of Public Works and Spatial Planning	5
Department of Agriculture, Food and Horticulture	5
Department of Education, Youth and Sports	5
Department of Tourism and Culture	5
Regional Financial and Asset Management Service	5
Income Office Region	5
Department of Investment and One Stop Integrated Services	5
Kampar Regional Inspectorate	5
BAPEDA	5
Disaster management Agency	5
Total sample	50

Source: Processed data, 2023

Measurement Variables

Table 2.2 : Operational Research Variables

Variable	Defenisi Operasional	Indikator	Skala Ukur
Level of Corruption (Y) Sutrayanti (2022)	Those in positions of public trust engage in corrupt practices when they misuse their positions of authority for private gain. (<i>Transparency International</i> , 2021)	1. Abuse of power 2. Justification of gratification 3. Abuse of authority/conflict of interest 4. Bribery	Likert Scale
Accountability (X ₁) Ademirna (2016)	Disclosure of government financial activities and performance to associated parties (Mediaswati, 2013).	1. Strong commitment 2. Can guarantee the usefulness of resources 3. Can show the level of achievement of goals and suggestions 4. Oriented towards achieving the vision and mission 5. Results and benefits obtained	Likert Scale
Audit Opinion (X ₂)	Statement from the auditor confirming that the financial accounts are accurate and complete in line with GAAP(Shanti & Kusumawardhani, 2020).	1. Following GAAP (Generally Accepted Accounting	

Ademirna (2016)		Principles), 2. Reliability of information 3. Conformity with laws 4. The efficiency of the company's internal control mechanism	Likert Scale
Financial Report Disclosure (X ₃) Ademirna (2016)	Do not hide any information when it is related to financial reports (Hery, 2015)	1. Release of information from financial reports. 2. Is there responsibility in the financial reports? 3. Give accurate details backed by proof of transactions. 4. Can foretell what's to come or what period	Likert Scale
Audit Findings (X ₄)	Results of the BPK audit revealing issues with internal control and legal noncompliance(Rini & Damiaty, 2017)	1. Presentation of audit findings 2. Accuracy of audit findings 3. Internal control	Likert Scale
Tindak Lanjut Hasil Audit (X ₅)	Following the BPK's suggestions, the auditor will take further action after submitting the audit report to the auditee. This will help with enhancing the execution of planning and performance evaluation.(Bastian, 2014)	1. Follow-up completion process 2. Appropriate management actions 3. Timeliness of completion of recommendations 4. Explanation of follow-up developments	Likert Scale

Source: Processed data, 2023

Method of Collecting Data

Primary data, or information gleaned from original sources, is what this data gathering strategy is based on. The questions used in this study serve as a measuring instrument in the form of a questionnaire. Information gathered from this study comes from a survey administered to members of the Kampar Regency Regional Apparatus Organization.

Data Analysis Method

This study made use of SPSS 26 for its data analysis, which included tests for hypothesis, multiple linear regression, descriptive statistics, data quality, and classical assumptions.

RESULT AND DISCUSSION

Descriptive Statistics

Based on Table 2.3, the Descriptive Statistical Analysis can be seen as follows:

Table 2.3: Descriptive statistics

		Mini mum	Maxi mum	M ean	Std. Deviation
Accountability	0	20	30	26,58	2,408
Audit Opinion	0	19	35	29,64	3,901
Financial Report Disclosure	0	17	29	23,06	2,78
Audit Findings	0	11	20	16,88	2,336
Follow-up on Audit Results	0	11	20	17,68	1,911
Level of Corruption	0	6	12	7,92	1,915
Valid N (listwise)	0				

Source: SPSS 26 Output Data, 2023

The range of responses to the corruption level was 6–12, with 7.92 as the average and 1.915 as the standard deviation. Data distribution is excellent since standard deviation is non-zero. The data distribution is fairly different, with an average of 26.58 and a standard deviation of 2.408, both of which are not zero. The range of possible audit opinions is from 19 (the lowest) to 35 (the greatest). On average, the audit opinion variable is worth 29.64. Based on this mean, it seems like the audit opinion sample variable is doing well. At the same time, the data distribution is excellent because the standard deviation is 3.901, which is not zero.

The disclosure variable in financial statements ranged from 17 to 29. On average, it comes to 23.06. With this mean, we may say that the sample variable for financial statement disclosure is solid. It is safe to say that the data is distributed fairly, as the standard deviation value of 2.780 is not zero. A range of 11–20 was recorded for the audit results variable. With a mean of 16.88 and a standard deviation of 2.336, the audit results variable is statistically significant. Since this number is not zero, we may say that the data distribution is excellent. An average total response of 17.68 with a standard deviation of 1.915 was found for the audit result follow-up variable, which could take on values between 11 and 20. It is safe to say that the data distribution is excellent since the standard deviation number is not zero.

Data Quality Test

Validity Test

In order to verify that the study variables can be accurately measured, a process known as the validity test is employed. The validity of the statement item may be determined by examining the Person Correlation. We may say that the statement is legitimate if it uses the <r-count> from the <r-table>. As already stated by Ghozali (2018). All of the statement items' coefficient values were positive and higher than the R-table, according to the data. So, it's safe to go on and test the data further because the results are legitimate.

Table 2.4: Validity test results

Variable	Items	R Count	R Table	Information
Accountability	X1.1	0.585	0.2907	Valid
	X1.2	0.498	0.2907	Valid
	X1.3	0.472	0.2907	Valid
	X1.4	0.620	0.2907	Valid
	X1.5	0.626	0.2907	Valid
	X1.6	0.592	0.2907	Valid

Audit Opinion	X2.1	0.755	0.2907	Valid
	X2.2	0.688	0.2907	Valid
	X2.3	0.647	0.2907	Valid
	X2.4	0.715	0.2907	Valid
	X2.5	0.774	0.2907	Valid
	X2.6	0.788	0.2907	Valid
	X2.7	0.608	0.2907	Valid
Financial Report Disclosure	X3.1	0.618	0.2907	Valid
	X3.2	0.678	0.2907	Valid
	X3.3	0.407	0.2907	Valid
	X3.4	0.607	0.2907	Valid
	X3.5	0.525	0.2907	Valid
	X3.6	0.643	0.2907	Valid
Audit Findings	X4.1	0.659	0.2907	Valid
	X4.2	0.750	0.2907	Valid
	X4.3	0.744	0.2907	Valid
	X4.4	0.728	0.2907	Valid
Follow-up on Audit Results	X5.1	0.442	0.2907	Valid
	X5.2	0.419	0.2907	Valid
	X5.3	0.481	0.2907	Valid
	X5.4	0.608	0.2907	Valid
Level of Corruption	Y.1	0.698	0.2907	Valid
	Y.2	0.713	0.2907	Valid
	Y.3	0.620	0.2907	Valid
	Y.4	0.654	0.2907	Valid
	Y.5	0.698	0.2907	Valid
	Y.6	0.715	0.2907	Valid

Source: SPSS 26 Output Data, 2023

Reliability Test

TA reliability test measures a questionnaire that serves as a variable indicator. If respondents' responses remain consistent or stable over time, we may say that the questionnaire is dependable. When used with the Cronbach Alpha technique, the data reliability test determines if an instrument is dependable if its reliability coefficient is higher than 0.60. All variables have Cronbach Alpha values more than 0.60, according to the results. The statement items are trustworthy and suitable for research purposes, in line with the grounds for decision making.

Table 2.5 : Reliability test results

No	Variable	Cronbach's Alpha	Information
1	Accountability	0.681	Reliable
2	Audit Opinion	0.837	Reliable
3	Financial Report Disclosure	0.605	Reliable
4	Audit Findings	0.704	Reliable
5	Follow-up on Audit Results	0.760	Reliable
6	Level of Corruption	0.769	Reliable

Source: SPSS 26 Output Data, 2023

Classic Assumption Test

According to the data in the table, the significance value for the normalcy test that was run using the one kologorov-smirnov test was more than 0.05. For data to have a regularly distributed residual value, the significance value must be 0.200 higher than 0.05. (table 2.6). To find out if there is any

association between variables, multicollinearity testing uses the tolerance and VIF (Variance Inflation Factor) approaches. A lack of correlation between the independent variables is shown if the VIF score is less than 10. (Ghozali, 2018). The findings indicated that the VIF value was less than 10. Similarly, the Scatter Plot findings of the heteroscedasticity test. According to the findings, the scatterplot graph displays a distribution pattern in which the dots are dispersed at random, both above and below the Y-axis value of 0. Therefore, the regression model does not exhibit heteroscedasticity. If we want to know how much corruption there is based on factors like audit findings, financial statement transparency, audit opinion, and audit follow-up, then the regression model is the way to go.

Table 2.6 : One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,58537367
Most Extreme Differences	Absolute	0,076
	Positive	0,049
	Negative	-0,076
Test Statistic		0,076
Asymp. Sig. (2-tailed)		,200 ^{cd}

a. Test distribution is Normal.

Source: SPSS 26 Output Data, 2023

Table 2.7 : Multicollinearity Test Results

Variable	Collinearity Statistics		Information
	Tolerance	VIF	
Accountability	0.940	1,064	Multicollinearity Free
Audit Opinion	0.950	1,052	Multicollinearity Free
Financial Report Disclosure	0.829	1,206	Multicollinearity Free
Audit Findings	0.707	1,415	Multicollinearity Free
Follow-up on Audit Results	0.655	1,526	Multicollinearity Free

Source: SPSS 26 Output Data, 2023

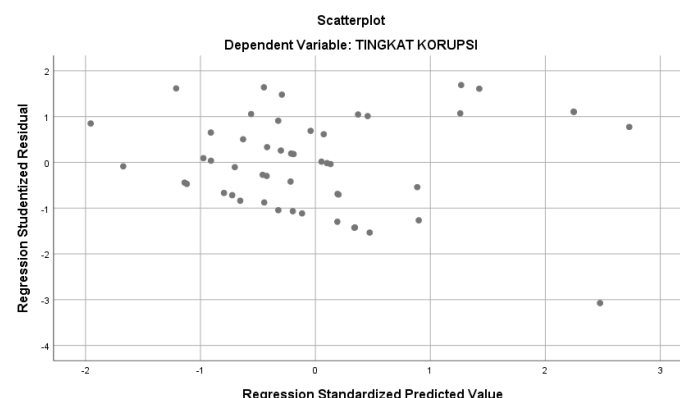


Figure 2.3 : Heteroscedasticity Test Results – Scatterpolt Graph

Source: SPSS 26 Output Data, 2023

Hypothesis Test Results

A t-test, which is a partial test, is used to observe the relationship between the independent and dependent variables, with a significance threshold of less than 0.05. (table 2.8). Simultaneously, with a significance level of less than 0.05, the F test may be employed to ascertain the independent effect on the dependent variable in a multiple linear regression model. The estimated F value is more than

the F table value, namely $4.039 > 0.2907$, and the significant value is $0.004 < 0.05$, which is well-known. Thus, the degree of corruption is affected by the interrelated factors of responsibility, audit opinion, financial report disclosure, audit outcomes, and audit follow-up.

Table 2.8 : Partial Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19,507	4,799		4,065	0,000
Accountability	-0.372	0.102	-0.467	-3,629	0.001
Audit Opinion	0.002	0.063	0.003	0.027	0.978
Financial Report Disclosure	-0.094	0.094	-0.137	-1,000	0.323
Audit Findings	0.200	0.122	0.243	1,640	0.108
Follow-up on Audit Results	-0.167	0.155	-0.167	-1,081	0.286

a. Dependent Variable: Level of Corruption

Source: SPSS 26 Output Data, 2023

Table 2.9 : Simultaneous Test Results

ANOVA ^a	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	56,523	5	11,305	4,039	.004 ^b
Residual	123,157	44	2,799		
Total	179,680	49			

a. Dependent Variable: Level of Corruption

b. Predictors: (Constant), Follow-up on Audit Results, Accountability, Audit Opinion, Financial Statement Disclosure, Audit Findings

Source: SPSS 26 Output Data, 2023

From the results obtained in table 8, the regression equation becomes:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e_i \quad (1)$$

$$Y = 19.507 - 0.372 + 0.002 - 0.094 + 0.200 - 0.167 + e_i$$

The Effect of Accountability on the Level of Corruption

The results in table 8 show that there is a negative correlation between the accountability variable and corruption levels, supporting the acceptance of H1. The t-value is 3.629, and the significant value is $0.001 < 0.05$. Local governments are obligated to publicly account for, present, and disclose information pertaining to their actions in administering the APBD, as per agency theory. For the public to have a say in how their local governments handle APBD, accountability measures can assess how such programs are being put into action. Corruption falls as a result of improved government accountability, which in turn reduces the need for bribery.

Effect of Audit Opinion on Corruption Level

According to the findings of the tests, the audit opinion variable is statistically significant with a level of $0.978 > 0.05$ and a t count of $0.027 < t \text{ table } 2.907$. As a result, it is clear that audit opinion does not influence corruption levels. This demonstrates that the degree of corruption is unaffected by audit opinion. We reject H2 because an audit opinion does not affect the district's corruption level. The degree of corruption is unaffected by a good or bad audit judgment. Even when a local government receives an unqualified opinion, corruption is rampant.

Effect of Financial Statement Disclosure on Corruption Level

The study's findings indicate that the financial statement disclosure variable is statistically significant ($p < 0.05$) with a t-count value of $1.00 < t\text{-table value of } 2.907$. H3 is rejected since it may be inferred that the disclosure of financial accounts does not impact the amount of corruption. In local governments, not all more disclosures of financial information (below average) will lead to more corruption, and not all less exposures of financial information (above average) will lead to less corruption.

The Effect of Audit Findings on the Corruption Rate

There is a significant level of $0.108 > 0.05$ and a computed t probability value of $1.640 < t \text{ table } 2.907$ for the audit findings variable, according to the study data. We reject H4 because the significant value is greater than 0.05, which indicates that audit results do not affect the amount of corruption. Corruption in local governments cannot be determined by the amount or lack thereof of audit results. The degree of corruption remains same regardless of the amount of control applied to audit results.

The Effect of Follow-Up on Audit Results on the Level of Corruption

The audit results follow-up variable has a probability value of t count $1.081 < t \text{ table } 2.907$ and a significant $0.286 > 0.05$, according to the findings of the hypothesis testing. Therefore, H5 is rejected and it follows that the amount of corruption is unaffected by the follow-up of audit results. It is impossible to determine the extent of corruption without taking action in response to audit findings.

The Effect of Accountability, Audit Opinion, Disclosure of Financial Statements, Audit Findings, and Follow-up on Audit Results on Corruption Levels

Concurrently, the degree of corruption is significantly affected by the following variables: accountability, audit opinion, financial statement transparency, audit findings, and follow-up on audit results. The computed F-value is 4.961 with a significance level of 0.001, as shown in table 2.9 of the ANOVA test or F-test. Since the probability value is less than 0.05, we can say that the following factors influence the degree of corruption: accountability, audit opinion, disclosure of financial statements, audit findings, and follow-up on audit results. The research is backed by this outcome (Resulvi, 2020).

CONCLUSION

Based on data analysis and discussion, conclusions can be drawn:

1. The degree of corruption is reduced by accountability.
2. There is no correlation between the extent of corruption and audit opinion.
3. The amount of corruption remains unchanged regardless of the disclosure of financial statements.
4. The degree of corruption is unaffected by audit results.
5. Corruption is unchanged regardless of whether audit findings are followed up on or not.

6. The degree of corruption is significantly affected by accountability, audit opinion, financial statement disclosure, audit findings, and follow-up on audit results all at once.

The results cannot be applied to a broader population since this study only included one type of organization a regional apparatus organization (OPD) in Kampar Regency. To ensure that the results can be applied to a wider population, future researchers should consider expanding the sample area. Researchers are encouraged to employ alternative research methods, such as direct interviewing, to ensure that respondents' responses more accurately reflect the real situation, as the data utilized and analyzed using a questionnaire instrument can lead to issues with the respondent's actual perception.

Additional responders should be contacted by future researchers. Additionally, we have the opportunity to broaden our research in Kampar Regency by incorporating other variables or investigating other aspects that impact corruption levels.

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