

ABSTRACT

Corruption is an unlawful act carried out by every person or corporation to enrich oneself, another person or a corporation that can harm the country's finances or the country's economy. This study aims to examine the effect of transparency, accountability, and follow-up of audit results on corruption level of regional government.

The population in this study is the regency and city of Central Java Province for the period 2016-2020. Sampling technique is a purposive sampling method that produces as many as 145 research data sample. Data were collected using secondary data from High Prosecutor General of Central Java Province, Indonesia Corruption Watch, and government website. Methods of data analysis using descriptive statistical analysis and multiple linear regression analysis.

The results of this study indicate that transparency, accountability, and follow-up of audit results have a simultaneous effect on corruption level of regional government. Partially, transparency has a negative effect on corruption level of regional government, however variable accountability has no effect on corruption level of regional government, while variable follow-up of audit results has a negative effect on corruption level of regional government. It is recommended to the next researchers add other independent variables such as quality of human resources.

Keywords: transparency, accountability, follow-up of audit results, corruption level of regional government.