

## **ABSTRACT**

*Background of this research issue is a corruption event that happened in developing countries continuously increasing and lack of role of government audit institutions in reducing corruption. The purpose of this research is to provide empirical evidence of accountability on curbing corruption in district and city government in Central Java Provincial. The components of accountability observed are (1) audit findings positively affect the curbing of corruption of district and city government in Central Java Provincial, (2) and audit opinions negatively affect the curbing of corruption of district and city government in Central Java Provincial.*

*The method used in this research is quantitative approach. The data used are secondary data from all district and city government in Central Java Provincial from 2014-2017. The data are analyzed using multiple linier regression analysis method.*

*The research result shows that audit findings has positive significant effect on corruption and audit opinion has negative significant effect on corruption in provincial governments in Indonesia.*

*Keyword: Accountability, audit findings, audit results, corruption.*