

ABSTRACT

This study aims to examine the relationship between e-government and the government internal control system (SPIP) on the achievement of the corruption prevention program with public accountability as a mediating variable. The achievement of the corruption prevention program is measured by the monitoring center for prevention (MCP) performance index at the local government level. E-government is measured through the scores for the implementation of the e-planning and e-budgeting systems issued by KPK. SPIP is assessed using the SPIP maturity score proxy issued by BPKP. Meanwhile, the opinion of the audit results from the Supreme Audit Agency (BPK) on local government financial reports is used as a proxy for the mediating variable, public accountability.

The sample used in this research is local government in Indonesia in 2018. The sample selection uses the purposive sampling technique with the criteria of provinces/districts/cities that have the research data needed in this study. The analysis technique used is Partial Least Squares (PLS) Structural Equation Modeling through SmartPLS 3.0 software.

The results of the study provide empirical evidence that the variables of e-government, SPIP, and public accountability have a positive and significant effect on the achievement of corruption prevention programs. In addition, e-government and SPIP are also proven to have a positive and significant effect on public accountability. Public accountability does not act as a mediating influence between e-government on the achievement of the corruption prevention program, but it can mediate the influence between SPIP on the achievement of the corruption prevention program.

Keywords: SPIP, e-government, public accountability, corruption prevention program