

ABSTRACT

Corruption is an act that detrimental to the country's econom. Corruption behavior has a massive impact on all lines, including obstructed and poor quality of public services, loss of public trust in democracy, strengthening of plutocracy and destruct people's sovereignty.

Corruption can be caused by many factors. This research aims to investigate the factors like audit findings, transparency, and accountability affect the level of corruption in local government in Central Java.

This research collects data from the official website of local government institutions in Central Java from 2016 to 2019 and Semester Examination Result (IHPS) from the 2016-2019. The Nonprobability Sampling technique with the Purposive Sampling method, this research collects sample of 26 regional governments in Central Java with a research period in 2016-2019. Data analysis used descriptive statistical analysis and multiple regression analysis.

Based on the results of data processing, it can be seen that the average audit findings and transparency is still low, and accountability in the audit opinion obtained by the Regional Government is an unqualified audit opinion. Meanwhile, the level of corruption in local governments is low. This study proves that audit findings, transparency and accountability simultaneously affect the level of corruption in the local government in Central Java, then transparency and accountability have no effect on the level of corruption, while audit findings have a positive effect on the level of corruption in the local government in Central Java.

The results of this study are expected to provide an overview of the effect of audit findings, transparency, and accountability on the level of corruption in local government in Central Java from 2016 to 2019. In addition, this research can be used as suggestions and considerations for local government in Central Java in order to improve the performance and accountability of local government in Central Java's management and accountability.

Keywords: Audit Findings, Accountability, Transparency, and Level of Corruption.