

ABSTRACT

Transparency and audit opinion on financial statements that indicate the accountability of a local government is expected to reduce the occurrence of acts of corruption. Related to that, there are local governments that get the results of transparency and accountability are good but still caught in the criminal act of corruption. Thus, it is necessary to conduct research to see the relevance of transparency and accountability with the level of corruption in local government in Indonesia.

This study aims to determine the transparency and accountability and level of corruption in local government in Indonesia and analyze the effect of transparency and accountability to the level of corruption in local governments in Indonesia in 2013.

This research uses secondary data with multiple regression analysis technique. Transparency data is obtained from the website of each local government in Indonesia. The accountability data is obtained from the opinion issued by the Indonesian House of Representatives (BPK RI) through Summary of Semester Examination Results (IHPS). This study uses nonprobability sampling with saturated sampling method because the sample is not randomly selected and uses all members of the population. The sample in this research are 60 local government institutions which are included in Public Sector Integrity Survey conducted by Corruption Eradication Commission (KPK) in 2013. Data processing is done by using Statistical Product and Service Solutions (SPSS).

Based on the results of data processing, it can be seen that the average of transparency has been maximum and accountability in the audit opinion obtained by the local government is qualified opinion.. Meanwhile, the level of corruption in local government is still low. The results of data processing influence evaluation, indicating that transparency and accountability have no effect simultaneously or partially to the level of corruption in local government in Indonesia in 2013.

Based on the results of the research, to reduce the occurrence of corruption should consider other measures such as financial performance, internal control system and regulatory compliance indicating indicators of other accountability.

Keywords : Transparency, Accountability, Level of Corruption