

ABSTRACT

Creating a good and clean governmental needs a high level of integrity from all walks of life, including the state apparatus who play an important role in Indonesian governmental. Big problem began to appear when the corruption occurs in public sectors. According to the data from KPK in 2017, the Ministry and Local Government of Indonesia were placed in the 5th rank of Biggest Number of Corruption Case in 2017.

This study aims to determine the effect of transparency, accountability, and BPK-RI's audit findings in minimize the level of corruption both partially and simultaneously. The population of this study was the Ministry and Local Government of Indonesia in 2017. Samples were determined by using purposive sampling analysis which obtained 24 samples data in total. The data analyzed used in this study were descriptive analysis and multiple linear regression.

The results of this study showed that transparency, accountability, and BPK-RI's audit findings has an effect in minimalizing the corruption level. Partially, transparency has a negative effect on corruption level, accountability has a negative effect on corruption level, on the other hand BPK-RI's audit findings have no effect in minimalizing the corruption level.

The next researcher can expand the object of study by re-entering variables that didn't have effect in this study or adding another variables. For management it is better to increase transparency of budgeting documents and accountability reports.

Keyword: Transparency, Accountability, BPK-RI's Audit Findings, Corruption Level.