

# Suppressing the Level of Corruption in Kampar District: An Investigation of the Effects of Accountability, Audit Opinions, Disclosure of Financial Statements, Audit Findings and Follow-up on Audit Results

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Corruption*

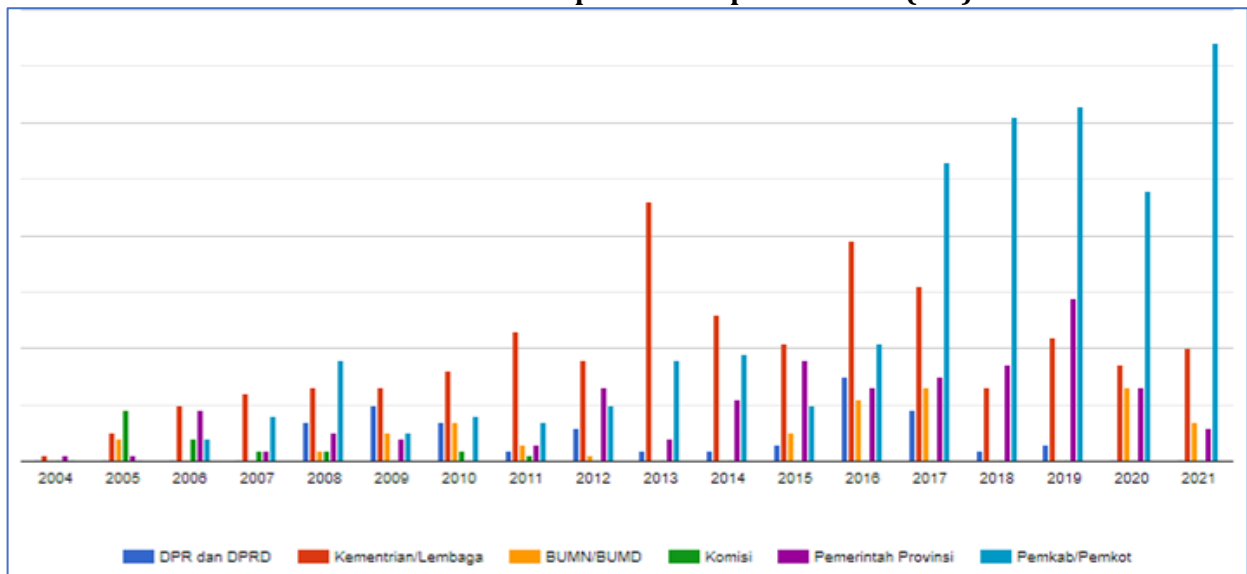
## Abstract

**Abstract.** This study aims to evaluate the effects of accountability, audit opinion, financial statement disclosure, audit findings, and follow-up on audit results in reducing corruption levels within the Regional Apparatus Organization (OPD) of Kampar Regency. Conducted through a survey method, the study utilized a purposive sample of 50 accounting and finance professionals to achieve its objectives. Consistent with the research objectives, this study adheres to a conventional academic structure, utilizing clear and objective language, precise technical terminology, and a logical progression of ideas presented in a balanced manner. Primary data was collected via questionnaire distribution. Multiple linear regression tests were utilized to analyze the data. Results indicate that accountability, audit opinion, financial statement disclosure, audit findings, and follow-up of audit results significantly suppress the level of corruption in the Kampar district. It is imperative to follow up on audits to maintain transparency and accountability in the district. Based on simultaneous testing, the evidence suggests that factors such as accountability, audit opinion, disclosure of financial statements, audit findings, and follow-up on audit results play a role in reducing the incidence of corruption in Kampar district, in 2023.

### 1. INTRODUCTION

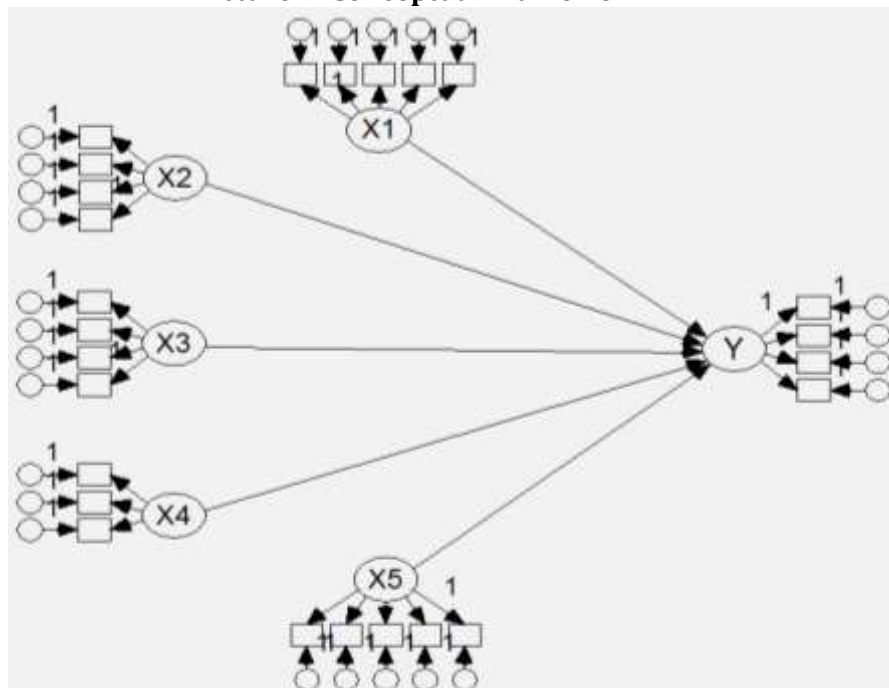
In recent years, criticism of the government's development policies has intensified at home and abroad. Corruption remains a pervasive issue in many countries, including Indonesia. Transparency International (TI), which tracks corruption in the public sector, has identified Indonesia as one of the countries where it remains rampant. Data from Transparency International (TI) reveals that in 2021, Indonesia scored 38/100 on its Corruption Perceptions Index (CPI), slightly higher than its 2020 score of 37/100. Indonesia's CPI ranking remains below the average perceptions of ASEAN, Asia-Pacific, and the G20 Community. The country ranks lower than Singapore (85), Malaysia (48), and Vietnam (39) on the CPI (Transparency International, 2021).

Picture 1. Indonesian Corruption Perceptions Index (CPI) 2021



Source : Transparency International, 2021

Picture 1. Conceptual Framework



Source : Research Collection, 2023

**Description:**

- Y : Suppressing the level of Corruption
- X1 : Accountability
- X2 : Audit Opinion
- X3 : Financial Statement Disclosure
- X4 : Audit Findings
- X5 : Follow-up on Audit Results

**Research hypothesis:**

Accountability in local government is crucial as it provides a means of assessing the performance of local authorities responsible for managing and utilizing regional resources. By promoting accountability, the public can actively monitor the effectiveness of local government operations, thereby promoting efficient and responsible governance. Studies conducted by (Rahayuningtyas and Setyaningrum, 2018) and (Ariana, 2016) stated that accountability has effect on the Suppressing the level of level of corruption.

H1. Accountability impacts the suppressing the level of corruption in regional bureaucratic organizations operating in Kampar district during 2023.

The audit opinion indicates the degree to which the financial statements are fairly presented and can reflect their level of accountability. It is thought that this can help reduce corrupt practices. Research by (Ismunawan, 2016) and (Jehandu, 2020) has shown that there is relationship between audit reports and corruption in local government.

H2. Audit opinion impacts the suppressing the level of corruption in regional bureaucratic organizations operating in Kampar district during 2023.

Referring to PP No. 71 of 2010, it is mandated that financial statements of provincial or local governments report existing information accurately. Elkagiani and Wibowo (2021) found that regions with a small population have lower levels of disclosure, whereas regions with a high independence ratio have higher levels of disclosure. Additionally, regions that obtain Unqualified opinion or have many audit findings display higher levels of disclosure.

H3. Financial statement disclosure impacts suppressing the level of the corruption in regional bureaucratic organizations operating in Kampar district during 2023.

Audit findings result from BPK-RI examinations that reveal issues with internal control or non-compliance with legislation. The greater the number of findings, the weaker the internal control and the higher likelihood of corruption. Rahayuningtyas and (Setyaningrum, 2018) and (Jehandu, 2020) studies suggest that audit findings positively correlate with corruption.

H4. Audit findings impacts suppressing the level of the corruption in regional bureaucratic organizations operating in Kampar district during 2023.

The follow-up on audit results by a local government agency is a crucial form of accountability for the BPK-RI's findings on local government financial statements. Without this settlement action, these findings hold no value in ensuring government accountability. Studies by (Resulvi, 2020) and (Masyitoh, 2016) reveal that follow-up on audit results correlates negatively with the corruption level.

H5. Audit findings impacts suppressing the level of the corruption in regional bureaucratic organizations operating in Kampar district during 2023.

## 2. METHOD

The study encompassed 10 OPD units located in Kampar District in 2023, with a sample size of 50 respondents, specifically employees from the accounting, finance, planning and budgeting, reporting, monitoring, and goods and services procurement sections. The study employed a purposive sampling technique and the results of the sample determination can be found in Table 1 below.

**Table 1. Research Sample**

Nama OPD	Responden
Dinas Pekerjaan Umum dan Penataan Ruang	5
Dinas Pertanian, Pangan, dan Holtikultura	5
Dinas Pendidikan, Kepemudaan, dan Olahraga	5
Dinas Pariwisata dan Kebudayaan	5
Dinas Pengelolaan Keuangan dan Aset Daerah	5
Dinas Pendapatan Daerah	5
Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu	5
Inspektorat Daerah Kampar	5
BAPEDA	5
Badan Penanggulangan Bencana	5
<b>Jumlah</b>	<b>50</b>

Source : Processed Data, 2023

The study utilized primary data obtained directly from data sources. Specifically, a questionnaire was administered to respondents at the Kampar District OPD as the measuring tool. The statistical methods utilized in this investigation involve descriptive statistical analysis, data quality assessment, classical assumption examination, and multiple linear regression analysis.

## 3. RESULT AND DISCUSSION

### *Descriptive statistics*

Descriptive statistics provide a basic understanding of the structure and characteristics of a data set. The following are the results of descriptive statistics:

**Table 2. Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Accountability	50	20	30	26,58	2,408
Audit Opnion	50	19	35	29,64	3,901
Financial Statement Disclosure	50	17	29	23,06	2,78
Audit Findings	50	11	20	16,88	2,336
Follow-up on Audit Results	50	11	20	17,68	1,911
Suppressing the level of Corruption	50	6	12	7,92	1,915
Valid N (listwise)	50				

Source : Processed Data, 2023

The minimum response from respondents was 6 and the maximum was 12, with an average total response of 7.92 and a standard deviation of 1.915. The standard deviation is far from 0 (good enough). Accountability has a mean of 26.58 and a standard deviation of 2.408, which is away from 0 (good enough). The minimum value is 19 and the maximum audit opinion is 35. The audit opinion variable has a mean of 29.64. This average value indicates that the audit opinion variable, taken as a sample, is good.

Meanwhile, the standard deviation value is 3.901, which is far from 0, so it can be said that the data distribution is quite good. The minimum value is 17 and the maximum is 29. The average value is 23.06. This average value indicates that the financial statement disclosure variables taken as a sample are good. The standard deviation value is 2.780, which is far from 0, so it can be said that the data distribution is quite good. The mean value of the audit findings variable is 16.88 and the standard deviation value is 2.336. This value stays away from 0 and it can be said that the data distribution is quite good. The minimum value is 11 and the maximum is 20, with an average total response of 17.68 and a standard deviation of 1.915. The value of the standard deviation is far from 0 and it can be said that the distribution of the data is quite good.

### Validity Test

Validity testing is a procedure used to ensure that the questionnaire being used to measure the research variables is valid. To find out whether the statement item is valid, it can be seen from the person correlation. If the statement item  $r\text{-count} >$  from the  $r\text{-table}$ , it can be said that it is valid (Ghozali, 2018).

**Table 3. Validity Test**

Variable	Item	R Count	R Table	Description
Accountability	X1.1	0,585	0,2907	Valid
	X1.2	0,498	0,2907	Valid
	X1.3	0,472	0,2907	Valid
	X1.4	0,620	0,2907	Valid
	X1.5	0,626	0,2907	Valid
	X1.6	0,592	0,2907	Valid
Audit Opinion	X2.1	0,755	0,2907	Valid
	X2.2	0,688	0,2907	Valid
	X2.3	0,647	0,2907	Valid
	X2.4	0,715	0,2907	Valid
	X2.5	0,774	0,2907	Valid
	X2.6	0,788	0,2907	Valid
	X2.7	0,608	0,2907	Valid
Financial Statement Disclosure	X3.1	0,618	0,2907	Valid
	X3.2	0,678	0,2907	Valid
	X3.3	0,407	0,2907	Valid
	X3.4	0,607	0,2907	Valid
	X3.5	0,525	0,2907	Valid
	X3.6	0,643	0,2907	Valid
Audit Findings	X4.1	0,659	0,2907	Valid
	X4.2	0,750	0,2907	Valid
	X4.3	0,744	0,2907	Valid
	X4.4	0,728	0,2907	Valid
Follow-up on Audit Results	X5.1	0,442	0,2907	Valid
	X5.2	0,419	0,2907	Valid

	X5.3	0,481	0,2907	Valid
	X5,4	0,608	0,2907	Valid
Suppressing the level of Corruption	Y.1	0,698	0,2907	Valid
	Y.2	0,713	0,2907	Valid
	Y.3	0,620	0,2907	Valid
	Y.4	0,654	0,2907	Valid
	Y.5	0,698	0,2907	Valid
	Y.6	0,715	0,2907	Valid

Source : Processed Data, 2023

The results showed that all statement items had a positive coefficient value and were greater than the R-table. This shows that the data obtained is valid and further data testing can be carried out.

### **Reliability Test**

The reliability test is used to measure a questionnaire which is an indicator of the variable. The questionnaire is said to be reliable if the answers to the statements are constant or stable over time. The data reliability test is used with the Cronbach Alpha method where an instrument is said to be reliable if it has a reliability coefficient greater than 0.60 (Ghozali, 2018).

**Table 4. Reliability Test**

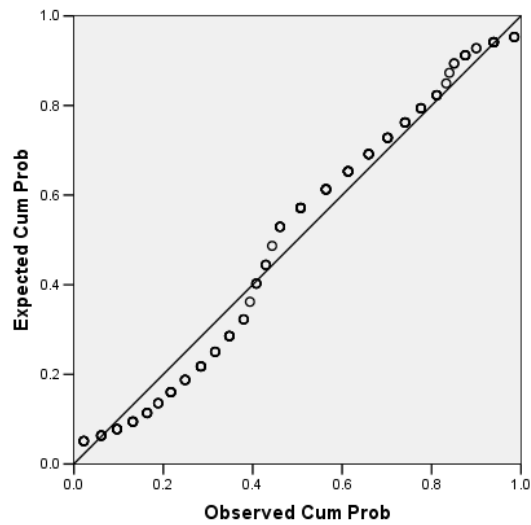
No	Variable	Cronbach's Alpha	Description
1	Accountability	0,681	Reliable
2	Audit Opinion	0,837	Reliable
3	Financial Statement Disclosure	0,605	Reliable
4	Audit Finding	0,704	Reliable
5	Follow-up on Audit Results	0,760	Reliable
6	Suppressing the Level of Corruption	0,769	Reliable

Source : Processed Data, 2023

The results showed that the magnitude of the Cronbach Alpha value on all variables was greater than 0.60. In accordance with the basis for decision making, the statement items are reliable and can be used in research.

**Normality Test**

**Picture 2. Normality Test**  
**Normal P-P Plot of Suppressing the level of Corruption**



Source : Processed Data, 2023

Since the PP plot exhibits a linear trend, it can be inferred that the research data adheres to a normal distribution.

**Multicollinearity Test**

**Table 5. Multicollinearity Test**

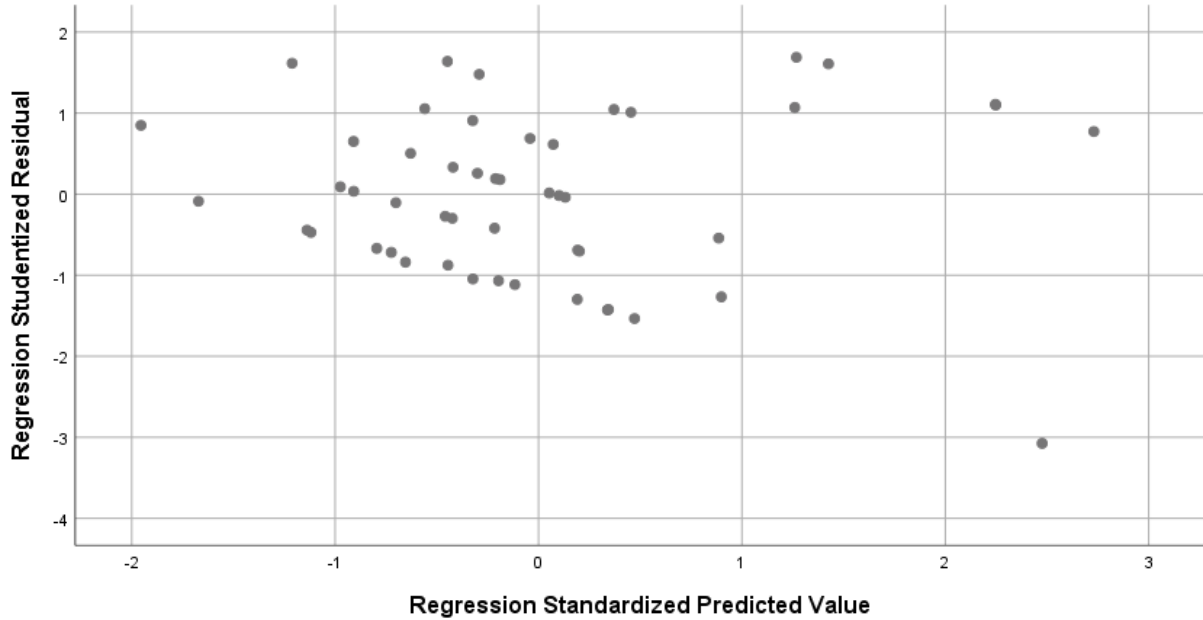
Variable	Colonearity Statistic		Description
	Tolerance	VIF	
Accountability	0,940	1,064	Free of Multicollinearity
Audit Opinion	0,950	1,052	Free of Multicollinearity
Financial Statement Disclosure	0,829	1,206	Free of Multicollinearity
Audit Finding	0,707	1,415	Free of Multicollinearity
Follow-up on Audit Results	0,655	1,526	Free of Multicollinearity

Source : Processed Data, 2023

Based on the test results, it can be inferred that there is no multicollinearity present in the data.

**Heteroscedasticity Test**

**Picture 3. Heteroscedasticity Test Scatterplot**  
Dependent Variable : Suppressing the level of Corruption



Source : Processed Data, 2023

Based on the picture above, it can be concluded that the research data is free from heteroscedasticity.

**Hypothesis Test**

**Determination Coefficient Test:**

**Table 6. Determination Coefficient Test Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,867 <sup>a</sup>	,852	,845	2,08819

a. Predictors: (Constant), Accountability, Audit Opinion, Financial Statement Disclosure, Audit Findings, Follow-up on Audit Results

Source : Processed Data, 2023

According to the data in Table 6, the adjusted R<sup>2</sup> value is 0.845, indicating that the suppressing the level of corruption variable can be explained and influenced by the five independent variables by 84.5%. The remaining variables (15.53%) are influenced by other factors.



**F Test****Table 7. F Test ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1272,300	3	424,100	97,259	,000 <sup>a</sup>
	Residual	418,610	96	4,361		
	Total	1690,910	99			

a. Predictors: (Constant), Accountability, Audit Opinion, Financial Statement Disclosure, Audit Findings, Follow-up on Audit Results

Source : Processed Data, 2023

**Table 8. T Test Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,507	4,799		4,065	,000
	Accountability	-,372	,102	-,467	-3,629	,001
	Audit Opinion	,402	,063	,003	,027	,048
	Financial Statement Disclosure	,261	,094	,137	1,000	,032
	Audit Findings	,167	,155	,167	1,081	,029
	Follow-up on Audit Result	,200	,122	,243	1,640	,008

Source : Processed Data, 2023

Based on the information presented in Table 8, it is evident that the significance value of all independent variables is below 0.05. Due to the significantly small probability being less than 0.05, it can be inferred that all research hypotheses are accepted.

**4. DISCUSSION**

Based on the previous hypothesis testing results, the following statistical equation can be formulated:

$$\text{Suppression the Levels} = 19.507 - 0.372 \text{ Accountability} + 0.402 \text{ Audit Opinion} + 0.261 \text{ Financial Statement Disclosure} + 0.167 \text{ Audit Findings} + 0.200 \text{ Follow-up on Audit Result}$$

***The impact of Accountability on Suppression the level of Corruption***

High levels of accountability in Kampar District or anywhere else are crucial to suppressing corruption. Accountability establishes a robust system of checks and balances, minimizes opportunities for corrupt practices, and reinforces transparency and integrity principles. Thus, it is essential to examine the positive effects accountability has on curtailing corruption (Aier, 2023).

High accountability establishes a transparent environment, making financial information and decisions readily available to interested parties. This transparency results in better oversight by the public, media, and watchdog institutions, minimizing the chances of corrupt acts going unnoticed (Apriastanti, 2022).

Strong accountability also reinforces internal and external oversight mechanisms. Internal and external auditors have a vital responsibility in recognizing and deterring potential acts of corruption.

With high accountability, they have a more robust foundation to carry out their roles effectively (Djamil, 2023).

### ***The impact of Audit Opinion on Suppression the level Corruption***

A positive audit opinion can help decrease corruption in Kampar District. An audit opinion indicates that independent auditors have thoroughly examined financial statements and found them accurate (Mutia, 2022). This fosters transparency in financial management and reduces opportunities for corrupt behavior. A favorable audit opinion also boosts public confidence in the reliability and integrity of government financial statements. A society that values transparency and accountability is more inclined to engage in monitoring and oversight, which can have a positive effect on curbing corruption (Arsana, 2016).

Therefore, a positive audit opinion holds significance not only as a technical evaluation of financial statements, but also as a means to promote an environment that discourages corrupt practices. In light of this, a favorable audit opinion can contribute to efforts aimed at reducing the prevalence of corruption in Kampar District.

### ***The impact of Financial Statement Disclosure on Suppression the level of Corruption***

Effective financial report disclosure can help reduce corruption levels in Kampar District. Transparency in financial management and budget allocation strengthens government accountability to both the public and stakeholders, making it more challenging to commit acts of corruption without being noticed (Mutia, 2022). Clear and objective financial disclosures allow the public to comprehend the utilization of public funds. This knowledge enables an informed public to monitor and oversee government financial management, creating a more challenging environment for corrupt practices to remain unnoticed (Aier, 2023).

Effective financial disclosure is not only a legal requirement, but also a crucial tool in fostering an environment that discourages corrupt behavior. By enhancing transparency, accountability, and oversight, disclosing financial statements can play a key role in suppressing corruption levels in the Kampar District.

### ***The impact of Audit Findings on Suppression the level of Corruption***

Positive audit results can effectively decrease the incidence of corruption in Kampar District by detecting instances of unauthorized or non-compliant activities or transactions. Through the identification of potential violations or fraudulent behavior, auditors can suggest and implement measures to reduce the likelihood of corrupt practices (Mutia, 2022). The information obtained from an audit report can provide valuable insight into strengthening internal control systems. By evaluating audit findings, entities can enhance the efficiency of their internal controls, hence diminishing the chance of corruption.

Audit results including those of non-compliance or weaknesses may form the basis for improvement and reform (Aier, 2023). Governments and public entities that respond well to audit reports are more inclined to make changes to improve their governance and financial management, eventually reducing the likelihood of corruption. Audit findings can support external oversight, including oversight bodies and independent auditors. This strengthens the role and impact of such institutions in overseeing and making recommendations to minimize the potential for corruption.

### ***The impact of Follow-up on Audit Result on Suppression the level of Corruption***

Effective and systematic follow-up of audit results can positively impact reducing corruption levels in Kampar District. The follow-up creates an effective oversight and accountability mechanism. If audit results identify non-compliance or deficiencies, appropriate follow-up can ensure corrective measures address the issues. This promotes adherence to procedures and standards, reducing opportunities for corruption (Aier, 2023).

Follow-up on audit results can form the foundation for enhancing the internal control system. If audits expose control weaknesses, follow-up action could involve revising financial and administrative management policies and procedures, thus reducing the risk of corruption. Following up on audit results enhances the effectiveness of the internal control system. Addressing audit findings can enhance a government or public entity's internal controls and bolster its capacity to identify and prevent potential corrupt practices (Djamil, 2023).

Additionally, reviewing audit outcomes can improve transparency and accountability for stakeholders. Should an audit uncover noncompliance or illicit actions, swift and effective follow-up action communicates that infractions will not be condoned and will be pursued.

## **5. CONCLUSION**

This study examines the factors that affect the reduction of corruption in Kampar Regency in 2023, focusing on Accountability, Audit Opinion, Financial Statement Disclosure, Audit Findings, and Follow-up of Audit Results.

1. The findings emphasize that a robust: Accountability system is vital to lowering corruption levels. Kampar Regency must ensure accountability of every entity and public official for policies, decisions, and financial management.
2. A positive audit opinion, based on research, can promote transparency and enhance public trust. Local governments must partner with auditors to guarantee an independent and comprehensive audit process, creating an environment that is not conducive to corrupt practices.
3. Financial Statement Disclosure for Public Participation: Effective financial statement disclosure was identified as a crucial element in enhancing public participation in oversight. Kampar district ought to intensify efforts in improving public comprehension of financial statements to enable them to actively participate in monitoring and curtailing corruption.
4. Audit Findings as Opportunities for Improvement: The study findings demonstrate that audit findings serve as opportunities for improvement and not just as indicators of wrongdoing. Local governments should utilize audit findings as a foundation for revising policies and procedures in order to proactively prevent corruption.
5. Follow-up of Audit Results as Implementation of Improvements: The follow-up of audit outcomes is deemed a crucial step in executing improvements. By promptly and effectively responding to audit findings, the Kampar district government can exhibit its dedication to accountability and the prevention of corrupt activities.

### **Implications and Recommendations:**

#### **Research Implications:**

This study has critical implications for the Kampar District government's endeavors to diminish levels of corruption. Recommendations for improving financial audits include enhancing accountability mechanisms, increasing collaboration with external auditors, simplifying financial statement disclosures, and bolstering capacity to effectively respond to and implement improvements based on audit findings.

**Research Limitations:**

The study has limitations due to its reliance on currently available data and specific contextual conditions as of 2023. Therefore, in light of potential situational changes and policy dynamics, it is important to apply the results of this study with caution.

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