Pengaruh temuan dan tindak lanjut hasil pemeriksaan bpk terhadap korupsi kementerian lembaga di indonesia = The effect of audit findings and follow up of audit recomendation on corruption of ministry agency in Indonesia / Khaliful Azhar

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Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh temuan dan tindak lanjut hasil pemeriksaan terhadap tingkat korupsi serta pengaruh tingkat korupsi dan tindak lanjut hasil pemeriksaan terhadap jumlah temuan audit pada Kementerian/Lembaga di Indonesia. Penelitian ini menggunakan data panel dengan sampel 24 Kementerian/Lembaga yang terindikasi terdapat korupsi yang ditangani oleh Komisi Pemberantasan Korupsi (KPK) selama periode tahun 2010-2013. Hasil Penelitian ini menunjukan bahwa jumlah temuan audit berpengaruh positif terhadap tingkat korupsi dan tingkat keparahan korupsi juga berpengaruh positif terhadap jumlah temuan audit.Tindak lanjut hasil pemeriksaan terbukti berpengaruh negatif terhadap tingkat korupsi. Hal ini menunjukan bahwa hasil audit dapat digunakan sebagai deteksi awal terjadinya tindakan korupsi di Kementerian/Lembaga dan juga keparahan tingkat korupsi dapat mengindikasikan banyaknya temuan audit di instansi tersebut. Selain itu, upaya dalam melakukan perbaikan sesuai dengan rekomendasi auditor secara signifikan dapat menurunkan tingkat korupsi.;The purpose of this research is to analyze the influence of findings and follow-up audit results to level of corruption and the influence of level of corruption and follow-up audit result to the number of audit findings in the ministry / Agency in Indonesia. This research uses panel data with a sample of 24 Ministries / Agency in Indonesia indicates that there is corruption handled by the Corruption Eradication Commission (KPK) over the period 2010-2013. Results of this research showed that the number of audit findings has a positive influence on the level of corruption and the degree of severity of corruption is also positively related to the audit findings. And follow-up audit results has negative influence on the level of corruption. Results of this research showed that audit result can be used as an early detection of the occurrence of acts of corruption in the Ministry / Agency and also the severity of corruption levels can indicate the number of audit findings in the institution. In addition, efforts to make improvements in accordance with the auditor's recommendations can significantly lower the level of corruption, The purpose of this research is to analyze the influence of findings and follow-up audit results to level of corruption and the influence of level of corruption and follow-up audit result to the number of audit findings in the ministry / Agency in Indonesia. This research uses panel data with a sample of 24 Ministries / Agency in Indonesia indicates that there is corruption handled by the Corruption Eradication Commission (KPK) over the period 2010-2013. Results of this research showed that the number of audit findings has a positive influence on the level of corruption and the degree of severity of corruption is also positively related to the audit findings. And follow-up audit results has negative influence on the level of corruption. Results of this research showed that audit result can be used as an early detection of the occurrence of acts of corruption in the Ministry / Agency and also the severity of corruption levels can indicate the number of audit findings in the institution. In addition, efforts to make improvements in accordance with the auditor's recommendations can significantly lower the level of corruption]