



THE EFFECT OF E-GOVERNMENT AND TRANSPARENCY OF REGIONAL BUDGET MANAGEMENT ON THE LEVEL OF CORRUPTION IN PROVINCIAL GOVERNMENT IN INDONESIA

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Abstract

This research aims to examine the influence of e-government and transparency of regional budget management on the level of corruption in provincial governments in Indonesia. The type of research used in this research is a quantitative approach. The population in this research is all 38 local governments in Indonesia. The research sample was selected using a purposive sampling method with several criteria, such as having an official website, the website being accessed, and having SPI data. The number of samples in this research was 34 provinces. This research uses secondary data obtained through the official website of the provincial government in Indonesia and the Integrity Assessment Survey results report. The analysis technique used in this research is SmartPLS 3.0. The research results show that e-government affects corruption in provincial governments in Indonesia. In contrast, transparency of regional budget management does not affect the level of corruption in local governments in Indonesia. This research implies that each local government in Indonesia can improve the quality of e-government implementation so that it can reduce corruption cases that occur in each province.

Keywords: E-Government, transparency, level of corruption

INTRODUCTION

The phenomenon of corruption is one of the biggest problems faced by the Indonesian nation to date. National losses caused by breakdowns will impact the social life of society and the country's economy. Countries severely affected by corruption usually experience undetected economic inefficiency and environmental exploitation, and those most affected are people with low incomes (Setyobudi & Setyaningrum, 2019).

In 2022, based on the Corruption Perception Index (CPI), Indonesia was ranked 120th out of 180 countries as a country of corruption. Based on Figure 1, Indonesia's CPI ranking has decreased from previous years. This decrease in score shows that in Indonesia, sin itself cannot be handled optimally, making it a major issue in this country (Kesumadewi, 2019).



Figure 1. Indonesian CPI Graph for 2018-2021

Based on Figure 2, in 2022, 579 corruption cases occurred in Indonesia, with a state loss of IDR 42.747 trillion. Over the last five years, 2018-2022, the amount of state losses due to corruption cases has continued to increase (Anandya & Easter, 2023). This phenomenon of growing state losses due to corruption cases shows that the state financial management system by the government, ministries and state institutions is still very bad.

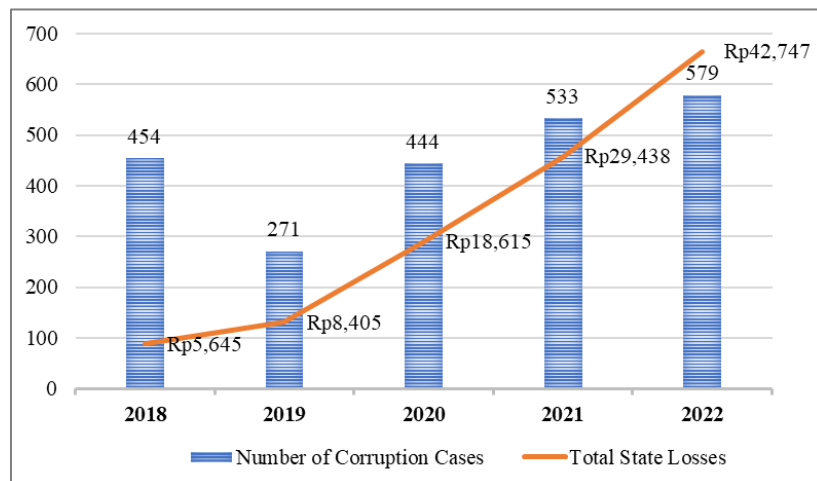


Figure 2. Graph of Corruption Case Action in Indonesia 2018-2020

Corruption problems in the public sector can occur because of differences in interests between the government and society. The government often carries out deviant behaviour to achieve its interests. Corruption is included in one of these bad behaviours (Dermawan, 2022). Corrupt behaviour carried out by the government also occurs because of the information asymmetry between the government and society (Cinintya et al., 2022). Information asymmetry also gives rise to moral hazard, namely, one party taking advantage of the other party's ignorance to act on the previous agreement (Muna & Harris, 2018). It allows the government to commit acts of corruption. Therefore, to eradicate corruption, it is necessary to reduce information asymmetry between the government and society.

E-government can minimize information asymmetry between the government and society so that opportunities for corruption can be reduced because the use of e-government can simplify procedures and contacts between citizens, businesses and public officials (Maria & Halim, 2021). So, it can prevent loopholes that lead to acts of corruption, such as giving bribes by the public to bureaucrats or vice versa. Therefore, the use of e-government can be a tool to minimize the occurrence of acts of corruption (Ariva & Ermawati, 2020)(Kesumadewi, 2019).

Transparency is one way to eradicate corruption (Ariva & Ermawati, 2020). Setiadi (2018) said that strengthening transparency is one strategy for eradicating corruption. Arwati and Latif (2019) also stated that the lack of government openness to the public will make the corruption problem even more difficult to overcome. The Indonesian government's efforts to eradicate corruption are implemented through several policies, one of which is the ratification of the Instruction of the Minister of Home Affairs of the Republic of Indonesia 188.52/1797/SJ concerning Increasing Transparency in Regional

Budget Management in 2012. This instruction from the Minister of Home Affairs requires regional governments throughout Indonesia to publish regional budget management on the official website of each region. In this way, the public can access it freely and is expected to participate in monitoring budget management carried out by the regional government (Listivaniputri & Yuhertiana, 2022).

This research needs to be carried out because the government has implemented e-government and transparency, but the number of corruption cases in Indonesia continues to increase. It leaves the research question of whether implementing e-government and transparency can influence corruption in Indonesia. Based on the phenomenon above, the author is interested in researching the variables of e-government, transparency of regional budget management, and the level of corruption.

This research uses objects from all provincial governments in Indonesia that have official websites. Because only a few people have conducted e-government research at the local level. Most previous studies used cross-country data and district/city government data. The difference with previous research is that this research uses two independent variables, namely e-government and transparency of regional budget management. Another difference is that in an earlier study, the test tools used were SPSS and Eviews, while this research used PLS as a test tool.

Agency Theory

Jensen Meckling (1976) explain that agency theory is a contract between an agent and a principal. This relationship arises when one or more people employ an agent to provide a service and delegate decision-making authority to the agent. According to Listivaniputri and Yuhertiana (2022), agency theory is a theory that discusses the relationship between two parties, namely the principal and the agent who agrees. Agency theory assumes information asymmetry between the agent and the principal (Sari & Prabowo, 2019). This information asymmetry encourages the government (the agent) to carry out opportunistic or deviant actions, such as acts of corruption (Apriastanti & Widajantie, 2022).

Corruption

Corruption is abusing one's position in the government sector for personal gain, such as selling state assets, bribery, and theft of government funds committed by public officials (Tuanakotta, 2018, p. 226). Transparency International defines corruption as abusing authority for personal gain (Transparency International, 2022). Based on this description, crime violates the law. It is carried out to fulfil personal interests, such as selling state assets, bribery, and stealing government funds, which can harm state finances.

E-Government

E-government is a form of use of information and communication technology by the public sector to build a new interaction mechanism between the government and all stakeholders to provide widespread access to information, quality public services and opportunities to participate in the government administration process (Napitupulu et al., 2020). E-government is a medium the government uses to disseminate information about government activities that have been, are, and will take place to interested parties (Syamsul & Zuhroh, 2021). Based on this explanation, e-government is the use of information technology by the government to disseminate and provide access to information to the wider community, to improve the quality of public services to make them more effective and efficient.

Transparency

Transparency means the government's openness in providing information related to public resource management activities to parties who need information so that the government is obliged to provide financial details and knowledge required for decision-making by interested parties (Nasution, 2018). Transparency in public services can also be interpreted as a situation where all aspects of providing public services are open and easily known by users and stakeholders who need them (Pertiwi et al., 2021). Based on this description, transparency of budget management is the disclosure of information about a region's budget management to the wider community, which is a form of government accountability to the community.

Based on the theory that will be used and the relationship between the variables to be studied, it can be described in the following framework:

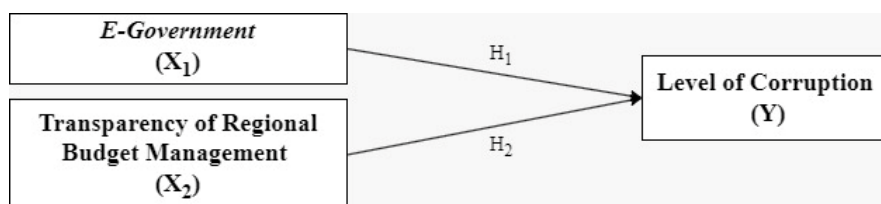


Figure 3. Framework of Thinking

Source: Researcher (2023)

The Effect of E-Government on the Level of Corruption

E-government is a medium the government uses to disseminate information about government activities that have been, are being, and will be taking place to interested parties. Eradicating corruption in government can be achieved through good e-government implementation. It is supported by the concept of agency theory, where the relationship between government and society can give rise to information asymmetry, thereby encouraging the government to carry out opportunistic behaviour, such as corrupt practices. Therefore, the implementation of e-government is expected to minimize existing information asymmetries to reduce acts of corruption carried out by the government.

Research by Maria & Halim (2021) and Setyobudi & Setyaningrum (2019) states that implementing e-government hurts corruption in Indonesian regional governments. Meanwhile, research conducted by Basyal et al. (2018) shows that e-government does not affect the level of corruption. Therefore, it is concluded that e-government influences corruption in provincial governments in Indonesia.

H₁: E-Government influences the level of corruption in provincial governments in Indonesia

The Effect of Transparency of Regional Budget Management on Level of Corruption

Transparency of Regional Budget Management is the openness of all information related to the budget and public finances, which can be accessed on each government agency's website. Implementing transparency of regional budget management in the public sector can be one of the strategies for eradicating corruption. It is supported by the concept of agency theory, where there will be information asymmetry between the government and society. It provides an opportunity for the government to carry out acts of corruption. Thus, in eradicating corruption, it is necessary to reduce information asymmetry, namely by increasing the transparency of regional budget management.

Research by Listivaniputri Yuhertiana (2022) and Cinintya et al. (2022) stated that transparency of regional budget management hurts the level of corruption in Indonesian provincial governments. Meanwhile, research by Warkini et al. (2020) shows that transparency of regional budget management does not affect the level of corruption in the region. Therefore, it is concluded that transparency of regional budget management influences corruption in provincial governments in Indonesia.

H₂: Transparency of Regional Budget Management influences corruption in provincial governments in Indonesia.

METHOD

The type of research used in this research is a quantitative approach. The reason for using a quantitative approach is to test the influence of e-government and transparency of regional budget management on the corruption level. The population in this research is all 38 provincial governments in Indonesia. This research uses secondary data, not directly from the source but through intermediaries or documents.

Data collection in this research used the documentation method. Data regarding e-government and transparency of regional budget management were obtained from the official websites of each provincial government in Indonesia. Meanwhile, data regarding the level of corruption was obtained from the 2022 Integrity Assessment Survey report, which can be accessed via www.jaga.id. The analysis technique used in this research uses the Partial Least Square (PLS) approach, which uses SmartPLS 3.0 software.

The sampling technique in this research uses a purposive sampling method, which is based on predetermined criteria. The criteria used in sampling in this research are as follows:

Table 1. Sample Selection Criteria

No	Criteria for Sample Selection	Total Sample
1.	Population of Provincial Governments in Indonesia	38
2.	The provincial government does not have an official website	(0)
3.	The provincial government's website cannot be accessed	(0)
4.	The provincial government needs the required data.	(4)
Total research sample		34

Data processed by researcher (2023)

Based on the results of the sampling above, 34 provincial governments meet the criteria, and four provincial governments still need to pass the criteria, namely the Provinces of Central Papua, Highland Papua, South Papua and Southwest Papua. The following are the names of provincial governments used as samples in this research:

Table 2. Research Sample

No.	Provinces	Official Website
1	Aceh	www.acehprov.go.id
2	North Sumatra	www.sumutprov.go.id
3	South Sumatra	www.sumselprov.go.id
4	West Sumatra	www.sumbarprov.go.id
5	Bengkulu	www.bengkuluprov.go.id
6	Riau	www.riauprov.go.id
7	Riau Islands	www.kepriprov.go.id
8	Jambi	www.jambiprov.go.id
9	Lampung	www.lampungprov.go.id
10	Bangka Belitung Islands	www.babelprov.go.id
11	West Kalimantan	www.kalbar.go.id
12	East Kalimantan	www.kaltimprov.go.id
13	South Kalimantan	www.kalselprov.go.id
14	Central Kalimantan	www.kalteng.go.id
15	North Kalimantan	www.kaltarprov.go.id
16	Banten	www.bantenprov.go.id
17	Special Capital Region of	www.jakarta.go.id
18	West Java	www.jabarprov.go.id
19	Central Java	www.jatengprov.go.id
20	Special Region of Yogyakarta	www.jogjaprov.go.id
21	East Java	www.jatimprov.go.id
22	Bali	www.baliprov.go.id
23	East Nusa Tenggara	www.nttprov.go.id
34	West Nusa Tenggara	www.ntb.go.id
25	Gorontalo	www.gorontaloprov.go.id
26	West Sulawesi	www.sulbar.go.id
27	Central Sulawesi	www.sulteng.go.id
28	North Sulawesi	www.sulut.go.id
29	Southeast Sulawesi	www.sultra.go.id

No.	Provinces	Official Website
30	South Sulawesi	www.sulsel.go.id
31	North Maluku	www.malutprov.go.id
32	Maluku	www.malukuprov.go.id
33	West Papua	www.papuabaratprov.go.id
34	Papua	www.papua.go.id

Source: Data processed by researchers (2023)

Level of Corruption

Corruption violates the law and is carried out to fulfil personal interests, such as selling state assets, bribery, and stealing government funds, which can harm state finances. The measurement used to measure the level of corruption is a modified national integrity index. The modification process uses a logical basis; if the national integrity index is 0, then the corruption level is 100, which indicates very high levels of corrupt practices. Meanwhile, if the national integrity index value is 100, the level of corruption is 0, or there are no corrupt practices. The story of corruption in the provincial government is measured using a ratio scale and calculated using the formula (Listivaniputri & Yuhertiana, 2022):

$$\text{Level of Corruption} = 100 - \text{National Integrity Index}$$

E-Government

E-government is the use of information technology by the government to disseminate and provide access to information to the wider community to improve the quality of public services and make them more effective and efficient. The e-government variable is measured based on Presidential Instruction No. 3 of 2003 concerning Obligations for the Use of Information Communication Technology and the National Strategy for E-Government Development. This measurement was carried out by observing each official provincial government website in Indonesia and measured using a ratio scale. The size of e-government is based on the indicators below Syamsul & Zuhroh (2021):

Table 3. Indicators for Measuring E-Government Variables

No.	Dimension	Weight	Indicators
1	Institutional Identity	10%	Institution name
			Institution symbol
			Institution office address
			Contact Information of the institution.
			The website uses the go. id domain
2	Content	15%	Institution profile
			Vision – Mission of the institution
			Institution's main duties
			Organizational structure of the institution
			Information of agency officials
Regulations/ policies issued.			

No.	Dimension	Weight	Indicators
			Statistical data on institutional main duties
			News Column
			Article column
			Has links to related institutions
			Website links are listed on other websites.
			Number of hosted
			Number of link errors
			Special content for local wisdom
3	Feature	15%	File download facility
			Data search facility
			Language selection
			Has multimedia services
			Visitor statistics facility
4	Society Participation	15%	Institution contact menu
			Discussion forum
			Has a complaints/ questions menu
			Chat facility
5	Utility	15%	Site map
			Website display
			XHTML validation
6	Service	15%	Announcements/ information
			Web-based e-services
7	Social Media Activity	10%	Has a social networking account
8	Security	5%	Using https

Source: Syamsul & Zuhroh (2021)

Each dimension is given a weight ranging from 5% to 15%. This weighting aims to determine the priority level of content of each provincial government website. Then, the measurement technique used to measure each indicator of the e-government variable is a Likert scale. The assessment rubric used is as follows:

Table 4. Assessment Rubric

Category	Score
Complete / Very good	5
Incomplete / Good	4
Fairly Complete / Medium	3
Incomplete / Bad	2
None / Very bad	1

Source: Sugiyono (2019:147)

After that, calculate the Average of each dimension of the e-government variable by dividing the total value obtained from each measurement by the number of indicators for that dimension. Then, it is multiplied by the dimensional weight that has been determined previously. The formula is as follows:

$$Vi = \frac{\sum Xi}{Yi} \times Z$$

Description:

- V_i = Average of each dimension
- $\sum X_i$ = The total score of each dimension
- Y_i = Number of indicator items from each dimension
- Z = Dimensional weight

After knowing the Average of each dimension, add all the averages of the eight dimensions and multiply by 20% to determine the level of success in implementing e-government in each local government. The formula is as follows:

$$Total\ Score = \sum_i^n V_i \times 20\%$$

The scores obtained from the assessment results are then converted into criteria that state the conditions for implementing e-government on local government websites, which are as follows:

Table 5. Score Interpretation Criteria

Score (%)	Criteria
81 – 100	Very good
61 – 80	Good
41 – 60	Medium
21 – 40	Bad
0 – 20	Very bad

Source: Syamsul & Zuhroh (2021)

Transparency of Regional Budget Management

Transparency of regional budget management is the disclosure of information about a region's budget management to the wider community, which is a form of government accountability to the community. Transparency of regional budget management is measured based on how much transparency information is available on each provincial government's website. This measurement is carried out by giving a score of 1 if the document is published on the local government website and a score of 0 if the paper is not published. So, if the complete budget document is available, then the value is 12, but if it is not published at all, then the value is 0 (Listivaniputri & Yuhertiana, 2022). Transparency of regional budget management is measured using a ratio scale, and the indicators used are as follows:

Table 6. Indicators for Measuring Transparency of Budget Management

No.	Measurement Indicator
1.	Availability of RKA-SKPD summary
2.	Availability of RKA-PPKD summary
3.	Availability of draft regional regulation on APBD
4.	Availability of regional regulations regarding APBD
5.	Availability of draft regional regulation on APBD amendments

No.	Measurement Indicator
6.	Availability of regional regulations regarding APBD amendments
7.	Availability of DPA-SKPD summary
8.	Availability of DPA-PPKD summary
9.	Availability of LRA SKPD
10.	Availability of LRA PPKD
11.	Availability of audited LKPD
12.	Availability of opinion on LKPD

Source: Listivaniputri & Yuhertiana (2022)

RESULTS AND DISCUSSION

Outer Model Analysis

Convergent Validity

Convergent validity is measured based on the outer loading value $> 0,7$ and the AVE value $> 0,5$ (Duryadi, 2021:62). The following are the results of the convergent validity:

Table 7. Value of Convergent Validity

	X_1	X_2	Y	<i>Average Variance Extracted (AVE)</i>
X_1	1,000			1,000
X_2		1,000		1,000
Y			1,000	1,000

Source: SmartPLS 3.0 Processing Results

Table 7 shows the outer loading value $> 0,7$ and the AVE value $> 0,5$. It can be concluded that the data used is considered valid.

Discriminant Validity

Discriminant validity is measured based on a cross-loading value $> 0,7$ for each variable. It can also be measured by comparing the square root of Average Variance Extracted (AVE) $>$ correlation between latent constructs (Duryadi, 2021, p. 62). The following are the results of the discriminant validity:

Table 8. Value of Cross-Loading

	X_1	X_2	Y
X_1	1,000	0,291	-0,420
X_2	0,291	1,000	-0,248
Y	-0,420	-0,248	1,000

Source: SmartPLS 3.0 Processing Results

Table 8 shows that each variable has a cross-loading value of more than 0,7, which means all variables are valid. The table also shows that the square root value of AVE is greater than the correlation between latent constructs. It can be concluded that each variable has good discriminant validity.

Reliability Test

The reliability test is measured based on Cronbach's alpha and composite reliability values $> 0,7$ (Duryadi, 2021, p. 62). The following are the results of the reliability test:

Table 9. Value of Composite Reliability

	Cronbach's Alpha	Composite Reliability
X₁	1,000	1,000
X₂	1,000	1,000
Y	1,000	1,000

Source: SmartPLS 3.0 Processing Results

Table 9 shows that each variable has a Cronbach's alpha, and composite reliability values are $> 0,7$. It shows that all variables have met the requirements for the reliability test.

Inner Model Analysis

R-Square

R Square is the coefficient of determination on endogenous constructs. The limiting criteria for the R square value are three classifications for each endogenous latent variable in the structural model. The requirements are a value of 0.67, which is defined as strong; 0.33 is defined as moderate; and 0.19 is interpreted as weak (Duryadi, 2021, p. 62). The following are the test results for R Square:

Table 10. Value of R Square

	R Square
Level of Corruption	0,194

Source: SmartPLS 3.0 Processing Results

Table 10 shows that the level of corruption has an R Square value of 0.194. The story of the corruption variable can be explained by the *e-government* variable and transparency of regional budget management variable amounting to 19.4%. In comparison, other variables outside this research explain the remaining 80.6%.

Hypothesis Test

A hypothesis test is measured based on p-values. If the p-values $< 0,05$, the hypothesis is accepted. So, the influence between variables is considered significant (Duryadi, 2021, p. 63). The following are the results of hypothesis testing:

Table 11. Value of Hypothesis Testing

	T Statistics	P Value
<i>E-Government</i> -> Level of Corruption	2,260	0,012
Transparency of Regional Budget Management -> Level of Corruption	0,903	0,184

Source: SmartPLS 3.0 Processing Results

The first hypothesis (H₁) in this research is that e-government influences the level of corruption in provincial governments in Indonesia. Table 11 shows that H₁ has a p-value of 0,012. Based on the

test results, H_1 is accepted because the p-value is less than 0.05. It can be interpreted that e-government has a significant effect on the level of corruption in provincial governments in Indonesia.

The second hypothesis (H_2) in this research is that transparency of regional budget management influences the level of corruption in provincial governments in Indonesia. Table 11 shows that H_2 has a p-value of 0,184. Based on the test results, H_2 is rejected because the p-value is more than 0.05. So, transparency of regional budget management does not affect corruption in provincial governments in Indonesia.

E-Government on Level of Corruption

The test results show that whether the implementation of e-government in the Indonesian provincial government is good or bad, it also contributes to the high and low levels of corruption in the region. It means that if the local government has implemented e-government well, it can reduce crime in the province. It is in line with the concept of agency theory, where opportunistic actions carried out by the government can occur due to information asymmetry so that the implementation of e-government can reduce corrupt or opportunistic actions carried out by the government. This research is in line with the results of a study conducted by Maria & Halim (2021) and Setyobudi & Setyaningrum (2019), namely that e-government influences the level of corruption.

Transparency of Regional Budget Management on Level of Corruption

The test results show that transparency of regional budget management cannot contribute to the level of corruption in provincial governments in Indonesia. The results of this test show that the clarity of regional budget management carried out by each Indonesian province does not contribute to high or low levels of corruption in each region. Agency theory cannot be proven because the transparency of regional budget management cannot reduce the information asymmetry between the government and society, so it cannot contribute to the level of corruption in the area. The result of this research is in line with a study conducted by Warkini et al. (2020), which states that transparency of regional budget management does not influence the level of corruption.

CONCLUSION

From the results of the analysis and discussion through tests carried out, it can be concluded that e-government impacts the level of corruption in provincial governments in Indonesia. It indicates that improved implementation of e-government can lead to a decrease in the level of corruption in the provinces. However, it was found that transparency of regional budget management does not affect the level of corruption in provincial governments in Indonesia. It implies that even though the government has implemented transparency in budget management well, this cannot reduce crime.

The suggestions that can be conveyed are that future researchers can add other variables, expand the sample to be studied, and develop research more broadly. If future researchers use the same variables, they can use different proxies to produce new research results. This research has limitations, namely that several provincial governments still need to have national integrity index data in 2022, so they had to eliminate these provinces. This research implies that each local government in Indonesia can improve the quality of e-government implementation so that it can reduce corruption cases that occur in each region.

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