

## The Effect of the Government Internal Control System on Corruption Potential with Accountability as an Intervening Variable (Study on Regency/City Governments in Indonesia)

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**Abstract:** This study aims to examine the relationship between the Internal Control System (SPI) and potential corruption with accountability as a mediating variable. The sample used in this study was local governments in Indonesia at the district/city level in 2020-2022 so that the sample amounted to 1,307 samples. The sample selection used purposive sampling technique and the analysis technique used was regression analysis and path analysis with SPSS 27 software. Furthermore, the sobel test was used to test the indirect effect of the independent variable on the dependent variable through the intervening variable. The results of the study provide empirical evidence that the SPI variable has a negative effect on potential corruption. Then SPI is also proven to have a positive and significant effect on accountability. And accountability has a negative and significant effect on potential corruption. And accountability acts as a mediating influence between SPI on potential corruption.

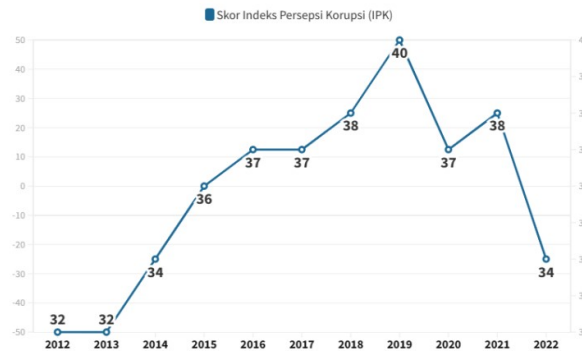
**Keywords:** Corruption Potential, Government Internal Control System, Accountability.

### INTRODUCTION

The misalignment and inefficiency of economic resources can be caused by corruption. Corruption is a serious problem that will affect resources and wealth, in addition to reducing investment in infrastructure and public services that affect economic growth to high unemployment (Laming et al., 2023). Corruption can occur due to several factors such as the monopoly power and authority possessed by the government, as well as the lack of accountability, (Hardjaloka, 2014). The issuance of the law on public information disclosure will improve the performance of government in Indonesia and is also useful for cracking down on corruption (Simarmata et al., 2017).

The Transparency International (TI) score Corruption Perceptions Index 2022 survey conducted in 180 countries with point 0 indicating the country experiencing the worst corruption and 100 indicating a country free from corruption. Based on a survey conducted by Transparency International, until 2022 Indonesia is still included in countries with high potential for corruption, which is ranked 110th globally with a total of 34 points and this value has decreased by 4 points from the previous year (International, 2023). This means that corruption in Indonesia is still a serious problem and has not been resolved until now. It can

be seen from the figure below that there is a perception index score for 2012-2022, where the higher the score means that the better the reduction in corruption potential, while the lower the score means that the potential for corruption is high.



**Figure 1. Development of Corruption Perception Index Score in Indonesia**

Based on the above statement, it can be concluded that from 2018-2022 corruption is still fluctuating in Indonesia. The last four years Indonesia has successively reached the 89th, 85th, 102nd, 96th to the last 110th global rating of the most corrupt country. The problem of corruption in Indonesia is still difficult to overcome because of the increasing number of cases of people becoming corruption suspects every year. Efforts have been made to reduce cases of corruption at least by establishing several law enforcers who handle the field of corruption eradication. The law enforcers in question include the KPK (Corruption Eradication Commission), the Attorney General's Office, and the Police Agency. KPK assesses that corruption in the Ministry / Institution Environment is considered the highest when compared to other agencies (Yuliyana & Setyaningrum, 2016).

The Government Internal Control System (SPIP) is estimated to have an influence on the potential for corruption in government institutions. SPIP is intended to help increase accountability in state financial management. The control system will run well if adequate information technology is available. In general, the implementation of this control system is also to achieve the goal of quality financial reporting. A strong control system is needed because it can avoid public officials acting arbitrarily (Liu & Lin, 2012). Thus, SPIP is considered capable of reducing corruption, because SPIP procedures have been designed to minimize opportunities for corruption. In accordance with Government Regulation No. 60 of 2008, SPIP is a comprehensive sequence of ongoing actions and activities by local government officials with the aim of providing confidence in the community. SPIP acts as a

supervisor of the achievement of effective, efficient, compliant government performance, protecting state assets, and reliable financial reporting.

In addition to SPIP, accountability is also indicated to influence the potential for corruption in a government. Accountability is the responsibility of all state administration activities to the public and is one of the basic principles in the implementation of good governance which is reflected in the Unqualified opinion (WTP). This the accountability variable can be represented using the audit opinion from BPK (Widha et al., 2023). As explained on the official BPK website, even though the audit opinion of a region gets a WTP opinion, it is not necessarily a guarantee that officials do not commit fraud. The purpose of the opinion issued by BPK is to provide an opinion on the fairness of the financial statements and not to guarantee the absence of corruption. According to Law No. 15 of 2004, audit opinion is the opinion of experts who examine the fairness of financial statements based on four types of opinions, including Unqualified Opinion (WTP), Unqualified Opinion (WDP), Unreasonable Opinion (TW), and No Opinion (TMP). If accountability in government is good, then corruption will decrease because the government has an obligation to account for all government activities to the public.

Based on the description above, it appears that the results of research on the effect of SPIP on potential corruption still have a research gap. Therefore, to reduce the research gap is to add the accountability variable as an intervening variable. On the SPIP variable, further research needs to be done to explain the causal relationship between SPIP and potential corruption. It is very important to implement accountability in the government in order to achieve good governance (Fresiliasari, 2023). In addition, the application of good governance principles is useful for suppressing agency problems and according to the National Committee on Governance Policy (KNKG) this principle is also very effective in avoiding irregularities and preventing corruption (Utama et al., 2023).

## **LITERATURE REVIEW**

### **Agency Theory**

Agency theory addresses the relationship that exists between a principal and an agent, which can be two or more entities. In addition to functioning as the decision-making party, the principal also authorizes the agent to perform tasks on behalf of the principal (Jensen & Meckling 1976). The principal and agent approach is an appropriate theory to describe corruption. Corruption in the public sector described in the agency theory approach is related to political leadership. The public as principal entrusts authority to public officials as agents.

Agents who are given authority often have different interests from the principal, often deviating from the principal's interests.

### **Corruption Potential**

Corruption potential is a condition that allows corruption crimes to occur. This potential for corruption can occur due to five things, including a high proportion of corruption, low public accountability, high motivation for corruption, the expansion of sectors affected by corruption, the effectiveness of anti-corruption programs in the regions (Kennedy, 2017). According to Law No. 20 of 2001, corruption is behavior that deviates from the rules carried out by individuals or groups to enrich themselves or their groups, which can harm the state and reduce the economy.S

### **Government Internal Control System (SPIP)**

According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), SPI is an important process in actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. BPK does not only provide audit opinions, but can issue findings, the results of the examination of the Internal Control System (SPI) in each local government that is examined. The findings provide information about the level of weakness in internal control in the local government. Based on the Regulation of the Indonesian Financial and Development Supervisory Agency (BPKP) Number 5 of 2021, SPI measurement is carried out using a maturity score issued by BPKP to assess the effectiveness of internal control, this maturity score consists of the categories 0 (none), 1 (pilot), 2 (developing), 3 (defined), 4 (managed and measurable), and 5 (optimum).

### **Accountability**

Accountability is an obligation to provide accountability which can be in the form of explaining government performance to the public in managing public needs or the government budget. The accountability link can be represented by opinion because opinion is very important in providing confidence and reliability of the information presented in the form of government financial reports. To measure whether the financial statements are accountable or not, it can see the results of the opinion that has been issued by BPK (Widha

et al., 2023).Based on Law Number 15 of 2004, opinion is an expert statement of audit results that assesses the fairness of financial statements based on the following five criteria: (1) compliance with Disclosure Standards, (2) sufficient disclosure, (3) compliance with laws and regulations, and (4) effectiveness of the internal control system. BPK's opinion on the Local Government Financial Report (LKPD) has four categories, namely Unqualified Opinion, Unqualified Opinion, Adverse Opinion, and No Opinion

## **Hypothesis Development**

### **The Effect of SPIP on Corruption Potential**

Internal control can be a guide and supervisor of the organization's work system that has been arranged.Effective internal control is an important component in organizational management, because it can help safeguard assets owned by the organization, trustworthy financial and managerial management, improve compliance with applicable rules and regulations, and reduce the risk of losses and irregularities.Tunggal (2010) in Widjaja (2014) states that fraud prevention can be done in various ways, one of which is by building a good internal control structure. The cause of the high number of corruption cases in Indonesia in a local government is due to the many cases of weakness in the internal control system (Gamayuni, 2020) Internal control affects the potential for corruption, namely by creating good internal conditions in order to prevent corruption. The higher the SPIP maturity level obtained by the local government from the Financial and Development Supervisory Agency (BPKP), the lower the potential for corruption in the local government (Perdana & Prasetyo, 2023).If the internal control of a government or organization is weak, the possibility of corruption will be very large. This is supported by research conducted by Sari and Prabowo (2019), Yuliant et al (2020), Ayem & Kusumasari (2020), Suhartono (2021), Perdana & Prasetyo (2023), Nurfaidah and Novita (2022), who both concluded that internal control has a significant negative effect on corruption potential.

H1 :SPIP has a negative effect on corruption potential

### **The Effect of SPIP on Accountability**

Internal control systems are government frameworks designed to manage risk and ensure that organizational objectives are achieved efficiently and in accordance with the interests of the principal. The implementation of SPIP can assist the government in making transparency so that this contributes to accountability because the public can see the government's accountability regarding the management of funds and others. SPIP can be

measured by the SPIP maturity score accessed on the One Data Indonesia portal. The better the SPIP in government supervision, the better the accountability or accountability carried out by the government (Yuliant et al., 2020). This is in line with the results of research which explain that SPIP has a positive effect on accountability. This condition shows that when the effectiveness of SPIP increases, government accountability will also increase (Fresiliasari, 2023). If in the agency supervision is carried out, it will have an impact on the delivery of accountability that is carried out to the maximum (Utama et al., 2023). The higher the level of SPIP implementation, it will have a positive effect on the quality of the financial statements, which if the quality of the financial statements is good, it indicates that the accountability of the government is good (Gamayuni, 2020). This means that it can be concluded that the higher the internal control system in the local government, the higher the accountability in the government.

H2 : The Government Internal Control System (SPIP) has a positive effect on Accountability.

### **The Effect of Local Government Accountability on Corruption Potential**

According to Sitorus and Rahayu (2018), accountability can be seen using the audit opinion on the LKPD contained in the following year's IHPS. Based on agency theory, this audit opinion assessment is needed to overcome agency problems. With this, it is hoped that agents will always act in accordance with the needs of the principal, so it is necessary to monitor, supervise and assess the behavior of agents. Accountability assessed by audit opinion has a negative effect on corruption because audit findings can indicate the potential for corruption (Yuliyana & Setyaningrum, 2016). This means that the higher the accountability or responsibility of the government, the lower the potential for corruption in Indonesia. And vice versa, if accountability is low, the potential for corruption that occurs will be high.

H3: Local government accountability has a negative effect on corruption potential in Indonesia.

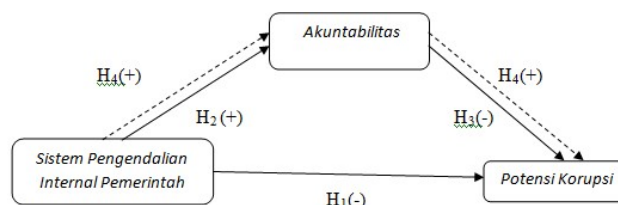
### **The Effect of Accountability as an Intervening Variable on the Relationship between the Government Internal Control System (SPIP) and Corruption Potential**

In government management, it must be accountable and supervised to know that the management carried out is in accordance with the internal control system. Good control will have an impact on good accountability (Purwantini & Khikmah, 2014). This is related to agency theory because the government as an agent should be able to act in accordance with

the interests of the community so that there are no actions that conflict with the interests of the community. With the creation of accountability, management of local government finances and activities will be carried out openly and transparently so that it will indirectly increase protection against fraud (Bramero Kurniawan Rugu & Malangkucecwara, 2021). This means that SPIP increases accountability which will have an impact on the low potential for corruption. This shows that SPIP is able to influence the potential for corruption.

H4 : Accountability can mediate the effect of SPIP on Corruption Potential

**Research Framework**



**Figure 2. Research Framework**

**RESEARCH METHODS**

The population in this study is local governments in Indonesia at the Regency / City level, totaling 509 local governments. The sampling technique used purposive sampling, so that the total data during 2020-2022 was 1,307 samples. The data used is secondary data derived from IHPS BPK RI, maturity scores, from BPKP RI, and local government financial reports.

The SPIP variable uses the SPIP maturity score by BPKP which adopts the research of Yuliant et al. (2020).

**Table 1. SPIP Maturity Score**

Maturity Score	Score
None	0
Pioneering	1
Developed	2
Defined	3
Managed and Measured	4
Optimum	5

The accountability variable uses audit opinion by BPK which adopts from Sitorus and Rahayu's research (2018).

**Table 2. Audit Opinion**

Kategori	Skor
Disclaimer of opinion	1
Adversed opinion	2
Qualified opinion	3
Unqualified opinion	4

While the potential corruption variable is based on the total state loss / total expenditure according to the LKPD presented in the BPK IHPS softfile. The data analysis method uses multiple linear statistical tests using SPSS 27 software. The data analysis method includes descriptive statistics, T test, path analysis, and coefficient of determination.

## RESULTS AND DISCUSSION

### Descriptive Statistics

**Table 3. Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
SPIP	1307	0	3	2.52	.629
Akuntabilitas	1307	1	4	3.89	.368
PK	1307	.0004	.7661	.128311	.1343048
Valid N (listwise)	1307				

Source: Output SPSS 27 (2024)

In the table above, it is known that corruption potential has a minimum value of 0.0004 and a maximum value of 0.7661. The data indicates that the value of corruption potential for district / city level local governments in Indonesia varies between 0.0004 and 0.7661 with a mean value of 0.128 and a standard deviation of 0.134. The local government with the lowest potential corruption value is Pamekasan Regency in 2022 with a value of 0.0004 while the highest potential corruption value is South Bengkulu Regency in 2020 which has a potential corruption value of 0.766.



**T-Test (Partial)****Table 4. T-Test Results with Accountability as the Dependent Variable**

Model		Unstandardized Coefficients		t	Sig.	Keterangan
		B	Std. Error			
1	(Constant)	3.468	.040	85.911	.000	
	SPIP	.168	.016	10.810	.000	Diterima

a. Dependent Variable: Akuntabilitas

Source: Output SPSS 27 (2024)

The calculation results in Table 4 obtained the following regression equation:

$$\text{Akuntabilitas} = 3,468 + 0,168 \text{ SPIP} + e1$$

$$e1 = \sqrt{1 - R \text{ Square}} = \sqrt{1 - 0,82} = 0,42$$

So that the regression equation 1 is obtained as follows:

$$\text{Akuntabilitas} = 3,468 + 0,168 \text{ SPIP} + 0,42$$

**Table 5. T Test Results with Potential Corruption as the Dependent Variable**

Model		Unstandardized Coefficients		t	Sig.	Keterangan
		B	Std. Error			
1	(Constant)	.355	.039	9.126	.000	
	SPIP	-.032	.006	-5.305	.000	Diterima
	Akuntabilitas	-.037	.010	-3.619	.000	Diterima

a. Dependent Variable: PK

Source: Output SPSS 27 (2024)

The calculation results in Table 5 obtained the following regression equation:

$$\text{Potensi Korupsi} = 0,355 - 0,032 \text{ SPIP} - 0,037 \text{ Akuntabilitas} + e2$$

$$\text{Nilai } e2 = \sqrt{1 - R \text{ Square}} = \sqrt{1 - 0,42} = 0,76$$

So that the regression equation 1 is obtained as follows:

$$\text{Potensi Korupsi} = 0,355 - 0,032 \text{ SPIP} - 0,037 \text{ Akuntabilitas} + 0,76$$

**Sobel Test**

Testing the significance of the mediation effect was carried out using the sobel test method. Basically, the sobel test is a special t test that tests the effect of including intervening variables in the model, whether it really has a statistically significant effect or not. Decision

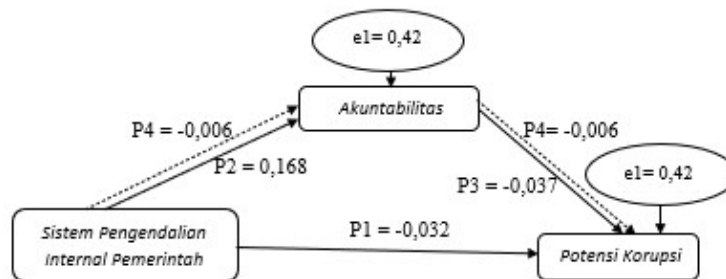
making is based on the t value compared to the t table, if the t value is greater than the t table, it can be concluded that there is a mediating effect (Ghozali, 2016). The t table value with a significance level of 5% or 0.05 is 1.989. The significance of the indirect effect of SPIP on Corruption Potential through Accountability can be seen from the following calculation:

Input:		Test statistic:	Std. Error:	p-value:
a	0.168	Sobel test:	3.48967737	0.00178125
b	0.037	Aroian test:	3.4756839	0.00178843
s <sub>a</sub>	0.016	Goodman test:	3.50384123	0.00177405
s <sub>b</sub>	0.010	Reset all	Calculate	

**Figure 3. Results of Test Calculation for Significance of Mediation SPIP on Potential Corruption through Accountability**

Source: Research data processed through <https://quantpsy.org> in 2024

Based on the indirect effect above, it is known that the coefficient of SPIP on potential corruption through accountability is -0.006 with a sig value of 0.000 which means  $<0.05$ . The indirect effect of SPIP on potential corruption through accountability has a coefficient value of  $-0.006 = 0.168 \times (-0.037)$ . While the total effect of SPIP on potential corruption through accountability has a coefficient value of  $-0.038 = (-0.032) + (-0.006)$ . The results of the path analysis of the effect of SPIP on Corruption Potential with Accountability as an Intervening Variable can be seen in the following figure



**Figure 4. Path Analysis Results**

**Coefficient of Determination**

The coefficient of determination test essentially measures how far the model's ability to explain variations in the dependent variable. The coefficient of determination is to determine how much SPIP and accountability explain the potential for corruption in the district / city regional government in 2020-2022. The coefficient of determination or R Square has a value that is in the range of 0 to 1. If the R Square value approaches 0, it shows that the dependent

variable is limited to explaining the independent variable. Conversely, if the value is closer to 1, it indicates that the independent variable is increasingly able to explain the dependent variable. The results of the coefficient of determination test are shown in the following table:

**Tabel 6. Determination Coefficient Test Results**  
**Model Summary<sup>b</sup>**

<b>Equation 1</b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.287 <sup>a</sup>	.082	.081	.352	1.328
a. Predictors: (Constant), SPIP					
b. Dependent Variable: Akuntabilitas					
<b>Equation 2</b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.205 <sup>a</sup>	.042	.040	.1315668	1.340

a. Predictors: (Constant), Akuntabilitas, SPIP

b. Dependent Variable: PK

Source: Output SPSS 27 (2024)

The  $R^2$  value of the first equation determination coefficient test shows a value of 0.082. This value indicates that accountability as an independent variable in this study only has an ability of 8.2% in explaining the dependent variable, namely SPIP, while the remaining 91.8% is explained by other variables not examined in this study.

The second test obtained an  $R^2$  value of 0.042. This value indicates that corruption potential as an independent variable only has the ability of 4.2% in explaining the dependent variable, namely SPIP and accountability, while the remaining 95.8% is explained by other variables not examined in this study.

## **Discussion**

### **Effect of SPIP on Corruption Potential**

It is concluded that hypothesis 1 is supported, namely SPIP has an effect on potential corruption. Based on the research results, the SPIP variable has a significant effect with a negative relationship direction on potential corruption. SPIP supervision, one of which is the local government control environment, will reduce the potential for corruption that occurs. This is because if the internal control of a government is weak, such as lack of compliance with policies and procedures, the possibility of corruption will be very large. Therefore, as

one of the elements of SPIP, the government is obliged to create and maintain a control environment, for example by upholding integrity and ethics that will lead to positive behavior and are conducive to the implementation of a control system in its work environment. Other elements of SPIP include risk assessment, control activities, information and communication, and internal control monitoring, which if the five elements are fulfilled, corruption will be detected and handled early.

This research is supported by agency theory, namely that financial management in local governments needs to be supervised with the aim of ensuring that management has been carried out in accordance with applicable rules and regulations to improve the welfare of the community, including minimizing the government as an agent in the possibility of committing corruption (Indraswari & Rahayu, 2021). The five elements of SPIP are interrelated so that they must be implemented as a whole in order to be effective in controlling corruption (Ayem & Kusumasari, 2020). In order for the control system to run effectively, it needs to be supported by employee compliance, this can reduce the risk of violations (Umar & Nasution, 2018). The results of this study are in line with research conducted by Sari and Prabowo (2019), Yuliant et al (2020), Ayem & Kusumasari (2020), Suhartono (2021), Perdana & Prasetyo (2023), Nurfaidah and Novita (2022) which both concluded that SPIP has a negative effect on potential corruption.

### **Effect of SPIP on Accountability**

It is concluded that hypothesis 2 is supported, namely SPIP has an effect on accountability. Based on the research results, the SPIP variable has a significant effect with a positive relationship direction on accountability. SPIP supervision of local governments will increase accountability. This is because the implementation of SPIP can assist the government in carrying out transparency so that this contributes to accountability because the public can see the government's accountability regarding fund management and others. Therefore, if SPIP supervision is good, then local government accountability will also be good.

This research is supported by agency theory, namely the existence of SPIP which functions as a supervisor and one of its elements is control activities, which can minimize all possibilities of irregularities and non-compliance with regulations, so that the government as the principal can realize quality reports such as transparent, reliable, and accountable (Ayem & Kusumasari, 2020). Accountability can be realized if there is a commitment from the leadership and all staff of the government agency concerned to ensure the use of resources

consistently with statutory regulations (Martini et al., 2019).SPIP will help implement compliance with laws and regulations, facilitate the efficiency and effectiveness of government operations, and ensure the reliability of financial reports as government accountability (Gamayuni, 2020). The results of this study are in line with research conducted by Gamayuni (2020), Yuliant et al (2020), Ayem & Kusumasari (2020), Fresiliasari (2023), Utama et al (2023) which both concluded that SPIP has a positive effect on accountability.

### **Effect of Accountability on Corruption Potential**

It is concluded that hypothesis 3 is supported, namely accountability has an effect on potential corruption. Based on the research results, the accountability variable has a significant effect with a negative relationship direction on potential corruption. Accountability will reduce the potential for corruption that occurs in local governments. This is because if the accountability mechanism of an organization is good, the potential for corruption will decrease. This information asymmetry is what allows misappropriation or corruption by the government as the principal.

This research is supported by agency theory which assumes that there is a lot of information asymmetry between the agent (local government) who has direct access to information and the principal (community). The existence of local government. The accountability of local government financial reports as a checks and balances mechanism is believed to be able to influence the potential for government corruption (Yuliyana & Setyaningrum, 2016). Based on one of the opinion assessment criteria, namely compliance with legislation, it can reflect good accountability so that it can reduce the potential for corruption (Adi Kurniawan Saputra et al., 2019).Accountability encourages transparency by publishing information openly and being accountable for the use of funds so that it will minimize information asymmetry between the government and the public (Utama et al., 2023), The results of this study are in line with research conducted by Yuliana & Setyaningrum (2016), Sitorus and Rahayu (2018), Adi Kurniawan et al (2019), Utama et al (2023), Mansni & Sari (2023) which both concluded that accountability has a negative effect on potential corruption.

### **The Effect of Accountability as an Intervening Variable on SPIP and Potential Corruption**

The results of testing hypothesis four based on statistical analysis show that the indirect effect value is -0.032 with significance value of 0.000 smaller than 0.05, which means significant so

that hypothesis 4 is supported, namely accountability mediates the effect of SPIP on potential corruption. This study includes partial mediation because the direct effect, namely SPIP on potential corruption, has a significant effect. In more detail, it is included in partial mediation with the character of competitive mediation, which has a significant effect but in the opposite direction. Based on the results of the study, the accountability variable can mediate SPIP and potential corruption. SPIP can reduce the potential for corruption directly but also through accountability. This is because if accountability is good, there will be fewer opportunities for problems to occur, including the potential for corruption to be reduced.

This study is in line with agency theory which shows the behavior or actions of local governments, whether they take deviant actions that can harm the state or not. Accountability as an obligation of the government as an agent to provide accountability, present, report, and disclose all activities and activities for which it is responsible to the public as the principal who has the right to hold it accountable (Purwantini & Khikmah, 2014). The results of this study are in line with research conducted by Purwantini & Khikmah (2014), Bramero Kurniawan Rugu & Malangkucecwara (2021), Fresiliasari (2023) which both concluded that accountability can mediate the effect of SPIP on potential corruption.

## **Conclusion**

1. SPIP has a positive and significant effect on accountability. This means that the better SPIP is, the better accountability will be. This is because the implementation of SPIP can assist the government in carrying out transparency so that this contributes to accountability because the public can see the government's accountability regarding fund management and others.
2. SPIP has a negative and significant effect on potential corruption. This means that the higher the SPIP, the lower the potential for corruption. This is because if the internal control of a government or organization is weak, the possibility of corruption will be very large. Conversely, if internal control in a company or organization is good, then the possibility of corruption can be prevented.
3. Accountability has a negative and significant effect on potential corruption. This means that the higher the accountability of the local government, the lower the potential for corruption. This is because if the accountability mechanism or accountability of an organization is good, the potential for corruption will decrease.
4. Accountability can mediate the effect of SPIP on potential corruption. This means that accountability can be an indirect effect of the effect of SPIP on potential corruption. This

is because if the accountability is good, the smaller the opportunity for problems to occur, including the potential for corruption, will be reduced.

### **Research Limitations**

This study has limitations, namely the exogenous or independent variables used in this study are limited and are only able to influence the dependent variable and the intervening variable, namely the potential corruption variable 4,2% and accountability 8,2%. In addition, this study only analyzes from the secondary data presented by the BPK RI Semester Audit Results Overview (IHPS) and the SPIP maturity score of local governments to be able to see the relationship between SPIP variables, accountability, and potential corruption. Further research is needed using field studies to specific local governments.

### **Suggestion**

Based on the results of this study, there are still 91,8% and 95,8% of other factors that can explain the dependent and intervening variables. Future research is expected to add other variables that have not been examined in this study to find out what can affect the potential for corruption and accountability. In addition, future researchers are expected to use field studies to certain local governments.

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