

ABSTRACT

High levels of corruption in local governments can pose a crucial problem that hinders development and good governance. This study aims to examine the effect of e-government, transparency, and accountability of local government financial reports (LKPD) on the level of corruption in local governments.

The population of this research consists of district and city local governments in Central Java Province in 2019-2023. Of the entire population, 147 samples were obtained using purposive sampling method. The data used in this study are secondary data obtained from the High Prosecutor's Office of Central Java Province, SPBE evaluation report, the Audit Board of Indonesia (BPK RI), and official local government websites. The data were analyzed using multiple linear regression.

Based on the research conducted, it is found that the variables of e-government, transparency, and accountability simultaneously affect the level of local government corruption. Partially, the e-government and transparency variables negatively affect the level of corruption, while the accountability variable has not shown any significant effect in reducing the level of corruption in local governments.

Keywords: *E-Government, Transparency, Accountability, Level of Local Government Corruption.*