

## Hubungan akuntabilitas keuangan dan kinerja terhadap keterpilihan incumbent dalam pemilukada = The relationship of financial and performance accountability towards incumbent reelection in local election

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Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan menganalisis hubungan antara opini audit, temuan audit atas kelemahan system pengendalian intern, temuan audit atas ketidak patuhan terhadap peraturan dan perundang-undangan, evaluasi kinerja penyelenggaraan pemerintahan daerah, dan evaluasi akuntabilitas kinerja instansi pemerintah terhadap peluang keterpilihan incumbent dalam pemilukada. Sampel yang digunakan sebanyak 56 Kabupaten/Kota di Indonesia. Hasil penelitian ini membuktikan bahwa semakin tinggi skor kinerja penyelenggaraan pemerintahan daerah akan semakin meningkatkan peluang keterpilihan incumbent dan semakin tinggi temuan audit atas kelemahan sistem pengendalian intern akan semakin menurunkan peluang keterpilihan incumbent. Sebaliknya, opini audit, temuan atas ketidakpatuhan terhadap peraturan dan perundang-undangan, serta penerapan akuntabilitas kinerja tidak berhubungan dengan keterpilihan incumbent.

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<b>ABSTRACT</b><br>

The objective of this research is to analyze the relationship of audit opinion, audit irregularities, evaluation of local government performance, evaluation of performance accountability towards incumbent reelection in local election. It used 56 samples of Regency/City in Indonesia. The study found that higher performance score increase the probability of reelection and higher audit irregularities of the weakness of internal control system decrease the probability of reelection. On the contrary, audit opinion, audit irregularities of compliance to the regulation, evaluation of performance accountability have no relationship with the probability of incumbent reelection., The objective of this research is to analyze the relationship of audit opinion, audit irregularities, evaluation of local government performance, evaluation of performance accountability towards incumbent reelection in local election. It used 56 samples of Regency/City in Indonesia. The study found that higher performance score increase the probability of reelection and higher audit irregularities of the weakness of internal control system decrease the probability of reelection. On the contrary, audit opinion, audit irregularities of compliance to the regulation, evaluation of performance accountability have no relationship with the probability of incumbent reelection.]