

Intisari

Penelitian ini merupakan studi lintas negara yang menguji hubungan antara adopsi standar-standar akuntansi internasional terhadap persepsi korupsi di tingkat penyebaran Teknologi Informasi dan Komunikasi (TIK) dan karakteristik lingkungan negara yang berbeda-beda. Teori *fraud*, teori keagenan, teori kontigensi dan *Resource-Based View* (RBV) digunakan untuk membangun hipotesis. Penelitian ini menggunakan data dari 130 negara pada periode 2017-2019 yang bersumber dari *Transparency International*, *Worldwide Governance Indicators* (WGI), *Global Economy*, *International Federation of Accountants* (IFAC), *World Economic Forum* (WEF), *World Bank*, *Hofstede Insights*, *Freedom House*, dan *World Justice Project* (WJP). Hipotesis diuji menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM). Hasil penelitian menunjukkan bahwa adopsi standar-standar akuntansi internasional berpengaruh pada persepsi rendahnya korupsi di level negara. Hubungan tersebut diperkuat oleh faktor tingkat perekonomian dan penegakan hukum di masing-masing negara, namun diperlemah oleh faktor TIK, serta hak politik dan kebebasan sipil. Hubungan tersebut juga dimoderasi oleh faktor budaya, yaitu diperkuat oleh jarak kekuasaan dan penghindaran ketidakpastian, serta diperlemah oleh orientasi waktu dan indulgensi.

Kata kunci: adopsi standar akuntansi internasional, adopsi standar audit internasional, persepsi korupsi, teknologi informasi dan komunikasi, tingkat ekonomi, budaya, hak politik dan kebebasan sipil, aturan hukum.

Abstract

This cross-country study examines the relationship between the adoption of international accounting standards on perceptions of corruption at the Information and Communication Technology (ICT) diffusion level and the environmental characteristics of different countries. This study applied fraud theory, agency theory, contingency theory, and Resource-Based View (RBV) to build hypotheses. This study uses data from 130 countries in the 2017-2019 period sourced from Transparency International, Worldwide Governance Indicators (WGI), Global Economy, International Federation of Accountants (IFAC), World Economic Forum (WEF), World Bank, Hofstede Insights, Freedom House, and the World Justice Project (WJP). This study tested the hypotheses using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that the adoption of international accounting standards affects perceptions of low corruption at the country level. Economic level and law enforcement in each country strengthened the relationship, but ICT, political rights, and civil liberties dilute it. Cultural factors also moderated this relationship. Power distance and uncertainty avoidance are the amplifiers of the relationship, while time orientation and indulgence are the diminishers.

Keywords: adoption of international accounting standards, adoption of international auditing standards, perceptions of corruption, information and communication technology, economic level, culture, political rights and civil liberties, rule of law.