

## INTISARI

ACCH KPK tahun 2017 menyebutkan tren kasus korupsi di Indonesia mengalami kenaikan dari tahun ke tahun dan persentase TPK terbesar disumbangkan oleh K/L Negara RI yaitu sebanyak 262 kasus dari 618 kasus. Namun demikian, transparansi hasil audit atas LKKL yang diselenggarakan oleh BPK tampaknya tidak dapat merepresentasikan kasus TPK Indonesia. Fenomena yang terjadi adalah perolehan LKKL terkait opini WTP yang dipublish oleh BPK mengalami kenaikan dari tahun ke tahun.

Menggunakan data panel dari 83 Kementerian/Lembaga Negara RI, penelitian ini ingin melihat keterkaitan determinan kinerja laporan keuangan dengan jumlah kerugian keuangan negara pada setiap K/L dengan metode *random effect analysis* yang mengakomodir adanya persoalan *serial correlation* pada model. Metode tobit diaplikasikan untuk mengukur pengaruh determinan kinerja laporan keuangan terhadap probabilitas kasus *inkracht* korupsi K/L untuk mengatasi *censored dependen variable*. Hasil penelitian menunjukkan bahwa variabel opini BPK berpengaruh positif dan signifikan pada kerugian keuangan negara namun berpengaruh negatif signifikan pada jumlah kasus *inkracht*. Variabel lain berupa skor akuntabilitas, belanja modal, belanja negara dan kepemimpinan politisi partai secara signifikan berpengaruh terhadap kerugian keuangan negara dan *inkracht* korupsi.

**Kata kunci:** *korupsi, kerugian keuangan negara, kinerja laporan keuangan, random effect, tobit, Kementerian/Lembaga Negara.*

## ***ABSTRACT***

The Anti-corruption Clearing House (ACCH) of Corruption Eradication Commission stated that in 2017, trends of corruption cases in Indonesia increased from year to year and the highest percentage of criminal act of corruption, 262 cases of 618 cases, was contributed by the ministries/state agencies of the Republic of Indonesia. However, the transparency of audit results of the Ministry/State Agency Financial Statement held by the State Audit Agency could not represent cases of criminal act of corruption in Indonesia. The phenomenon reported was that the output of the Financial Statement of Ministry/State Agency that was related to Unqualified Opinions published by the State Audit Agency increased from year to year. Employing panel data of 74 ministries/state agencies of the Republic of Indonesia of 2014-2016, this research investigated the relation between determinants of financial statement performances and the amount of state financial loss in each ministry/state agency by hiring the random effect analysis method and generalized least square method, implying that there were issues of serial correlation on the models and that the time series data were smaller than cross-section data. Research findings indicated that the variable of unqualified opinion gave a positive, significant effect on the state financial loss. Other variables as capital expenditure, state expenditure allocation, and political party leadership significantly influenced the state financial loss. Furthermore, accountability score and the Indonesian Democracy Index did not significantly influence the state financial loss.

**Keywords:** corruption, state financial loss, unqualified opinion, random effect, ministry/state agency, GLS