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The Role of Good Governance Indicators in Controlling Corruption

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Abstract: Corruption control is a critical component of effective governance, particularly within local governments in Indonesia. This study examines the relationship between good governance indicators and corruption control within the local government of Yogyakarta City, Indonesia, aiming to identify key governance factors that influence anti-corruption efforts. A quantitative research approach was employed, using descriptive statistical methods to analyze data collected from questionnaires distributed to five local government agencies in Yogyakarta City. A total of 98 respondents were selected through purposive sampling. Data analysis was conducted using Structural Equation Modeling (SEM) with Partial Least Squares (PLS) to assess the reliability, validity, and regression performance of the good governance indicators. Reliability was measured using Composite Reliability (CR), with values above 0.70 indicating strong reliability, and validity was assessed based on Outer Loading, with values above 0.70 considered valid. Regression analysis indicated that control of corruption, political stability, and voice and accountability significantly influence corruption control, with p-values of 0.010, 0.009, and 0.029, respectively. However, government effectiveness and the rule of law did not show a significant impact on corruption control, with p-values of 0.381 and 0.799. These findings suggest that specific governance factors, such as political stability and accountability, play a critical role in addressing corruption within local governments in Indonesia. The study introduces a novel approach by employing a quantitative SEM-PLS method to examine good governance indicators in Yogyakarta City. The findings suggest that government effectiveness and the rule of law may not have a significant influence on corruption control, challenging common assumptions in governance research.

Keywords: *Corruption Control; Good Governance; Local Government*

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INTRODUCTION

Combating corruption is a global challenge with far-reaching implications for societies and economies. This concern is highlighted by Transparency International's Corruption Perception Index (CPI), which reveals significant differences in perceived corruption levels among various countries (Lustrilanang et al., 2023). Key strategies to overcome corruption include empowering citizens to understand their rights and increasing participation in the political process. Media freedom also plays a positive role; countries with higher press freedom tend to have lower levels of corruption. Additionally, technology and innovation, such as e-government and online

transparency platforms, can enhance government accountability (Indraswarawati et al., 2019; Kamarubahrin et al., 2019).

In Indonesia, addressing corruption remains a significant challenge requiring the focus of both the government and broader society. Despite some progress, the entrenched nature of corruption necessitates ongoing vigilance and comprehensive reform efforts. Given the complex social factors at play, Indonesia has adopted various measures to improve governance and combat corrupt practices, which can undermine justice, economic stability, and public confidence in governmental institutions. Recent data from the CPI indicates that Indonesia is making progress in reducing perceived corruption, reflecting a commitment to enhancing transparency, accountability, and integrity in government administration (Andhika et al., 2019; Utomo, 2023).

The initiatives taken by local governments include providing full support for active engagement in corruption prevention and collaborating with anti-corruption organizations like the Corruption Eradication Commission (KPK), emphasizing the importance of collaboration in achieving the vision of a just, prosperous, and corruption-free society (Humas DIY, 2024). However, while these efforts offer hope for strengthening good governance in the Special Region of Yogyakarta (DIY), ongoing cases of corruption illustrate that significant challenges persist, necessitating sustained and multifaceted approaches. While these efforts offer hope for strengthening good governance in the Special Region of Yogyakarta (DIY), cases of corruption at the local level, such as those involving the Public Works, Housing, and Settlements Agency of Yogyakarta City (PUPKP), illustrate that challenges persist and require ongoing efforts (Kuswandi, 2019).

Corruption cases within the local government of Yogyakarta City highlight significant challenges in local governance. A notable example is the series of operations conducted by the KPK in 2019, which exposed alleged corruption linked to infrastructure projects within Yogyakarta City's PUPKP. Initial reports suggested illicit monetary transactions associated with these projects, revealing potential misuse of public funds and corrupt practices within the municipal government (Kuswandi, 2019). Research on corruption control in Indonesia spans a range of topics, focusing on public perception and the effectiveness of law enforcement agencies. Transparency International Indonesia regularly conducts studies using the CPI to assess how society and businesses perceive the level of corruption in both public and private sectors (Dizrisa et al., 2020; Quazi, 2014).

Furthermore, studies often concentrate on the KPK, analyzing its success in handling corruption cases and its role in reducing corruption in Indonesia. Despite these studies, there remains a significant gap in understanding the specific relationship between good governance indicators and corruption control at the local level. Against this backdrop, this research aims to assess the impact of good governance indicators on the effectiveness of corruption control in the local government of Yogyakarta City. This study seeks to explore how these indicators influence corruption control and identify factors that could affect this relationship. This research offers three primary benefits: ontological, epistemological, and axiological.

For instance, previous studies have indicated that corruption in Asian countries persists due to corrupt political leaders and the ineffectiveness of anti-corruption agencies, highlighting the need for comprehensive reform (Quah, 2021). Rahman underscores the significance of e-government, noting that human resource skills, strong public services, and political will are crucial for effective governance and anti-corruption efforts, as seen in Singapore and Japan (Rahman, 2020). Similarly, the research by Chen and Aklikokou suggests a positive correlation between the development of e-government and both government effectiveness and corruption control (Chen & Aklikokou, 2021). Gabriel's research stresses the mutual relationship between governance, transparency, and accountability, showing how ICT infrastructure improves local governance, public services, and democratic principles (Gabriel, 2019). Additionally, Ngatikoh's study on Indonesia discusses the government's initiatives to enhance transparency through open data platforms, confronting challenges such as bureaucratic commitment and limited data access (Ngatikoh, 2020).

THEORETICAL FRAMEWORK

This research explores the relationship between good governance indicators (X) and the level of control corruption (Y) within local government institutions. The framework of the study is built on two key theories: the Good Governance Theory (UNDP, 1997) and the Theory of Planned Behavior (Ajzen, 1991). According to the Good Governance Theory, several governance indicators such as voice and accountability (VA), regulatory quality (RQ), government effectiveness (GE), political stability (PS), rule of law (RL), and control of corruption (CoC) contribute significantly to the transparency, accountability, and citizen participation that are essential for effective corruption control (Sri et al., 2024). Voice and accountability (VA) play a crucial role in the control of corruption by emphasizing transparency, public participation, and freedom of expression. Voice and accountability (VA) also emphasize public participation, transparency, and freedom of expression, all of which reduce the potential for corruption by promoting citizen oversight and advocacy (Arshad & Khurram, 2020; Chen & Neshkova, 2020; Erkkilä, 2020; Žuffová, 2020). Regulatory quality (RQ) ensures clear, fair, and enforceable regulations, limiting the discretion that may lead to corrupt practices (Koller et al., 2020; Onyango, 2021; Sundari & Retnowati, 2021). Government effectiveness (GE) addresses the efficiency of public services and the successful implementation of anti-corruption policies, helping to reduce opportunities for bribery and illicit transactions. Political stability (PS) is vital in preventing the breakdown of institutional frameworks that may otherwise fuel corruption during times of political unrest. Rule of law (RL) ensures that laws are consistently applied, creating a legal environment that deters corruption by holding individuals accountable for corrupt actions. Finally, the control of corruption (CoC) itself is an indicator of a government's ability to enact and enforce anti-corruption measures, such as law enforcement, transparency, and public engagement (Sadik-Zada et al., 2022; Saputra & Dhianty, 2022; Vian, 2020).

In addition to these governance indicators, the Theory of Planned Behavior (Ajzen, 1991) provides a psychological perspective on how individual actions influence outcomes. According to this theory, attitudes, subjective norms, and perceived behavioral control shape an individual's intention to engage in certain behaviors (Biduri et al., 2022; Wijanarko & Sajili, 2023). In the context of corruption control, voice and accountability (VA) enhances perceived behavioral control, empowering citizens to act against corruption through increased participation and transparency. Regulatory quality (RQ) influences subjective norms, as clear and fair regulations create social expectations that corruption is unacceptable. The level of corruption control (Y) influences attitudes, as effective anti-corruption policies lead to a societal norm where corruption is seen as intolerable and punishable. By integrating these governance indicators and the psychological factors from the Theory of Planned Behavior, this study aims to explore how these elements interact to reduce the level of corruption control within local governments. Strong governance structures such as transparency, accountability, and citizen participation, combined with positive individual attitudes and behaviors, contribute collectively to better control of corruption at the local government level. Thus, this research examines the impact of good governance indicators on the level of corruption control, providing insights into how both structural governance frameworks and individual psychological factors work together to combat corruption in public institutions.

This research intends to bridge that gap by focusing on the following hypotheses, as illustrated in the diagram below:

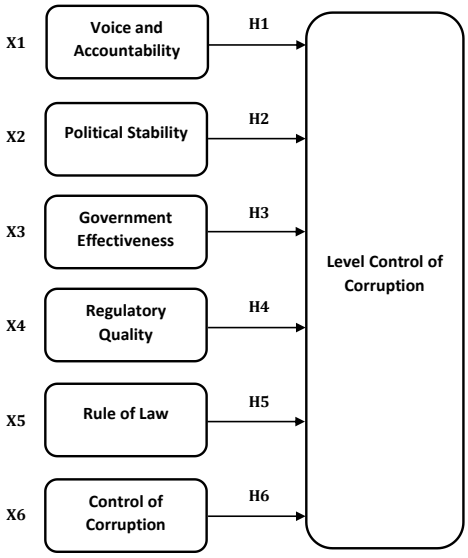

Figure 1. Research Model

This study aims to close that gap by concentrating on the following hypotheses:
H1: Voice and accountability have a positive effect on the level of corruption control in the local government of Yogyakarta City
H2: Political stability has a positive effect on the level of corruption control in the local government of Yogyakarta City
H3: Government effectiveness has a positive effect on the level of corruption control in the local government of Yogyakarta City
H4: Regulatory quality has a positive effect on the level of corruption control in the local government of Yogyakarta City
H5: The rule of law has a positive effect on the level of corruption control in the local government of Yogyakarta City
H6: Control of corruption has a positive effect on the level of corruption control in the local government of Yogyakarta City

RESEARCH METHOD

A quantitative research method with a descriptive statistical approach was employed. This method relies on empirical data and involves analyzing numerical information through calculations and statistical techniques (Purwanto et al., 2020). This research explains how big the effect of good governance on the level of corruption control in the local government of Yogyakarta City. The study was carried out at five local government institutions in Yogyakarta City, which the authors selected as samples for the research. This selection aligns with the authors' research focus, examining how much good governance impacts the level of corruption within Yogyakarta City's local government (Indonesia). The study was conducted in Yogyakarta, Indonesia, with the following agencies as samples: the Internal Control Board of Yogyakarta Municipality, the Yogyakarta City Regional Secretariat, the Investment and One Gate System Integrated Services Agency of Yogyakarta Municipality, the Public Works, Housing and Settlement Area Office of Yogyakarta Municipality, and the Financial Management and Regional Assets Agency Yogyakarta Municipality.

The population under scrutiny in this research comprised all employees within local government agencies selected from Yogyakarta City (Indonesia). In the context of selecting employees from specific institutions, purposive sampling involves selecting participants who are considered most relevant and have the knowledge or experience necessary for the research topic. The authors collected data from a total of 98 respondents drawn from five Yogyakarta City Regional Apparatus Organizations, with the sample size determined using purposive sampling. The sample was distributed among the following agencies: the Internal Control Board of Yogyakarta Municipality, the Investment and One Gate System Integrated Services Agency of

Yogyakarta Municipality, the Public Works, Housing, and Settlement Area Office of Yogyakarta Municipality, and the Financial Management and Regional Assets Agency Yogyakarta Municipality, with each receiving 15 respondents. Meanwhile, the Yogyakarta City Regional Secretariat was given a larger sample size of 38 people, as this organization has a considerably larger workforce compared to the other four agencies, with nine distinct departments.

Furthermore, in this study, the researchers took samples from four divisions within the Yogyakarta City Regional Secretariat, namely the Administration and Finance Division of Yogyakarta Municipality, the Legal Division of Yogyakarta Municipality, the Government Sub Division Welfare of Yogyakarta Municipality, the Procurement of Goods and Services Division of Yogyakarta Municipality, and the General and Protocol Division of Yogyakarta Municipality. These four selected divisions play an important role in decision-making related to the research topic, suggesting that data collected from these divisions can provide significant insights.

In this study, data collection primarily involved the use of questionnaires. Sugiyono defines a questionnaire as a technique for gathering data by presenting a series of questions to respondents. This approach allows researchers to collect information efficiently from a large number of participants by asking them to respond to specific queries relevant to the research objectives (Lykidis et al., 2021; Sari & Rosdianae, 2021). In Ismunarti (2020), research instruments are measuring tools that are used systematically to collect research data. Data measurement is a procedure for determining numbers. The data measurement scale consists of an ordinal scale, and the scale for instruments is a Likert scale. In this research, data processing used Likert scale measurements. Each answer from the respondent was given a score, or what is called a Likert scale, as follows:

Table 1. Likert Scale

No.	Types of answers	Score
1.	Strongly Disagree	1
2.	Disagree	2
3.	Neutral	3
4.	Agree	4
5.	Strongly Agree	5

Source: Pribadi et al. (2021)

Primary data is gathered directly from its source for a specific research purpose. In this study, questionnaires were used to collect primary data from respondents in local government agencies in Yogyakarta City, focusing on how good governance indicators effect level of corruption control. This data included demographics like gender, education, and employment duration, as well as responses to specific questions related to the study. Secondary data, on the other hand, comes from existing sources, not directly from experiments, surveys, or observations. In this study, secondary data included journal articles related to the research topic, used to support and complement the primary data (Putri Khasanah & Purwaningsih, 2021).

Additionally, data processing techniques in this research used SEM PLS. In Chin (1998), the Structural Equation Model (SEM) is described as a second-generation multivariate analysis technique that utilizes a structural equation modeling framework. This model enables researchers to incorporate variables that cannot be directly observed but are measured indirectly through indicator variables or latent variables. Concurrently, Partial Least Squares (PLS) are mentioned as a method specifically used for small sample sizes (Anjarbati & Pribadi, 2022). In this study, Structural Equation Modeling with Partial Least Squares (SEM-PLS) was utilized for various analyses, such as assessing validity and reliability and performing regression and hypothesis testing. Validity is crucial for determining the accuracy of the data by checking how well the measurements align with the intended outcomes. In comparison, reliability assesses the consistency of respondents' answers to questionnaire items. Hypothesis testing was also employed to make informed decisions based on the results of the analysis, allowing the researcher to test predictions and examine the relationships among different variables (Ali & Anwar, 2021).

Concerning the measurement of validity and reliability, the study emphasizes that validity is used to gauge the level of data accuracy, whereas reliability is interpreted as a measure of the consistency of respondents' answers (Lee et al., 2020; Suharto & Hariadi, 2021). Regression

testing, described as a method to determine cause-and-effect relationships between variables, and hypothesis testing, as a process to evaluate sample strength and provide a basis for decisions regarding the population, are also highlighted in this research. Overall, SEM-PLS serves as a key analytical tool in this study.

RESULTS AND DISCUSSION

The Anti-Corruption Behavior Index gauges anti-corruption attitudes and behaviors within a population or organization, assessing public perceptions and self-reported actions toward corruption. Although Yogyakarta City is recognized as the Cleanest City by Transparency International, corruption remains, especially in public institutions such as the police, customs, and immigration. Despite substantial anti-corruption efforts by the local government, challenges persist, with cases involving the Yogyakarta City Public Works Agency highlighting ongoing issues. Collaboration with anti-corruption agencies and public participation in reporting corrupt practices are essential.

Validity Test

Validity tests evaluate whether a measurement instrument accurately measures its intended construct. These tests assess the outer model and its reflective indicators using various metrics, including convergent validity, discriminant validity, and composite reliability. Convergent validity examines the alignment of two related measures, confirming that the instrument captures the intended construct accurately. In contrast, discriminant validity ensures that unrelated concepts remain distinct, allowing the model to differentiate between constructs. Average Variance Extracted (AVE) indicates the proportion of variance captured by a construct relative to measurement error, with a higher AVE suggesting good convergent validity. Outer loadings establish a validity threshold, with a score above 0.50 indicating valid data and below 0.50 indicating invalid data. The table below shows the factor loading results for the local government of Yogyakarta City, illustrating how outer loading is interpreted. Both convergent and discriminant validity were evaluated using metrics from the outer model, particularly AVE, with valid data points exceeding the 0.50 threshold. The validity test results based on convergent validity and AVE are presented in the table below:

Table 2. Convergent Validity and Discriminant Validity

Variable	Item	Loading vector	AVE	Explanation
Voice and Accountability Political Stability	X1.1	0.863	0.659	Valid
	X1.2	0.818		
	X.1.3	0.750		
Political Stability	X.2.1	0.932	0.887	Valid
	X.2.2	0.957		
	X.2.3	0.936		
Government Effectiveness	X.3.1	0.921	0.889	Valid
	X.3.2	0.957		
	X.3.3	0.966		
	X.3.4	0.926		
Regulatory Quality	X.4.1	0.821	0,817	Valid
	X.4.2	0.939		
	X.4.3	0.917		
	X.4.4	0.932		
Rule of Law	X.5.1	0.930	0,827	Valid
	X.5.2	0.957		
	X.5.3	0.808		
	X.5.4	0.934		
Control of Corruption	X.6.1	0.777	0.764	Valid
	X.6.2	0.943		
	X.6.3	0.894		
Level of Corruption Control	Y.1	0.825	0.809	Valid
	Y.2	0.936		
	Y.3	0.951		
	Y.4	0.882		

Source: Data processing, 2024

The table above indicates that the Average Variance Extracted (AVE) for the variables—voice and accountability (VA), political stability (PS), government effectiveness (GE), regulatory quality (RQ), rule of law (RL), and control of corruption (CC) exceeded 0.5, confirming their validity according to the convergent validity criterion. The table above also summarizes the AVE values for each variable. Based on these validity test results, all questions for the research variables also yielded AVE values above 0.500, indicating they met the convergent validity requirement.

Subsequently, a reliability test was conducted using Cronbach's alpha and composite reliability, with a construct considered reliable if both scores exceed 0.70. Cronbach's alpha assesses internal consistency by providing a coefficient ranging from 0 to 1, where higher values indicate greater reliability. Composite reliability, on the other hand, calculates a weighted average of item loadings, offering a more precise measure of reliability. Together, these concepts enhance the credibility of research findings by ensuring that constructs are measured accurately and reliably. The results for Cronbach's alpha and composite reliability are presented in Table 3 below:

Table 3. Cronbach's Alpha and Composite Reliability

Variable	*Cronbach's Alpha*	*Composite Reliability*	*Explanation*
Voice and Accountability	0.739	0.852	Reliable
Political Stability	0.921	0.959	Reliable
Government Effectiveness	0.958	0.970	Reliable
Regulatory Quality	0.925	0.947	Reliable
Rule of Law	0.930	0.950	Reliable
Control of Corruption	0.842	0.906	Reliable

Source: Data processing, 2024

The stability variable demonstrated even stronger reliability, with a Composite Reliability of 0.92 and a Cronbach's Alpha of 0.95. This high level of reliability indicates that the items used to measure political stability were consistently interpreted by respondents, contributing to a robust understanding of this construct. The government effectiveness variable showcased high reliability with a Composite Reliability of 0.958 and a Cronbach's Alpha of 0.970. These values reflect an exceptional level of internal consistency among the measurement items, enhancing the credibility of the findings related to this construct. Regulatory quality also exhibited strong reliability, indicated by a Composite Reliability of 0.925 and a Cronbach's Alpha of 0.947. These figures further corroborate the reliability of the measurements and suggest that respondents were consistently interpreting the indicators related to this variable. The rule of law and control of corruption variables also performed commendably, with Composite Reliability scores exceeding 0.90 and Cronbach's Alpha values of 0.930 and 0.906, respectively. This consistency in scores across these variables suggests that the constructs were measured reliably, allowing for confident conclusions to be drawn from the data.

Inner Model of Testing

The significant values and the R-squared in the research model, along with the structural model, were examined to investigate the relationships between constructs. This analysis identifies the connections between different constructs, determines their statistical significance, and assesses the degree to which the model accounts for variability in the dependent variable(s). The initial step in the Partial Least Squares (PLS) evaluation process is to calculate the R-squared for each dependent variable. The results from the R-square estimation using SmartPLS, as shown in Figure 1, are as follows:

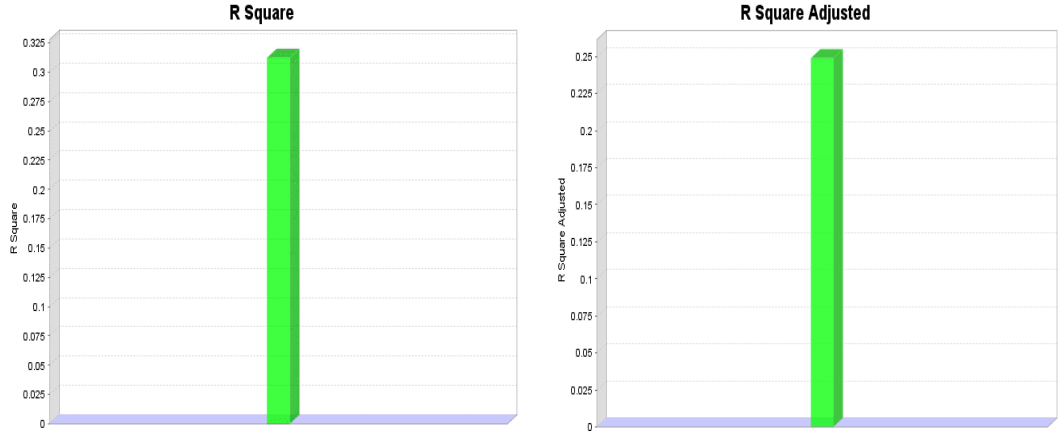

Figure 2. R-Square
Source: Processed results from SEM PLS (2024)

The output for the R-squared indicates that the level of corruption control had a value of 0.312. This R-squared value suggests that the combined effects of control of corruption, government effectiveness, political stability, regulatory quality, rule of law, and voice and accountability explain 31.2% of the variation in the level of corruption control. According to the rule of thumb for interpreting R-squared values, this figure suggests that the model possessed moderate explanatory power. Generally, an R-square of 0.67 is considered strong, 0.33 is regarded as moderate, and 0.19 is deemed weak. Therefore, an R-squared of 0.312 indicates that while the included variables significantly influenced corruption control, other factors not in the model likely contribute to the remaining variation. In the context of this study on good governance indicators and level of corruption control in the local government of Yogyakarta City, the results showed that the identified factors help explain corruption levels but do not capture the entire complexity of the issue. The model's moderate explanatory power highlights the need for further research to identify additional factors influencing the level of corruption control, which could lead to a more comprehensive understanding and assist policymakers in developing effective strategies against corruption.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrap resampling method, with tests carried out on the relationship between the variable (Y) and the endogenous variable (β). The test statistics used was the t-statistics, with the comparative t-value in the research serving as the reference point. The test is considered significant if the t-statistic value is greater than 1.96 and the P-value is less than 0.05. Hypothesis testing was performed by examining the Path Coefficient output from the bootstrap resampling results, which are displayed in the following table:

Table 4. Hypothesis Testing Results

Hypothesis	*Original Sample (O)*	*Sample Mean*	*Standard Deviation (STDEV)*	*T Statistics (O/STDEV)*	*P-Values*	*Result*
Voice and Accountability	0.276	0.288	0.126	2.192	0.029	Accepted
Political Stability	-0.141	-0.136	0.174	0.812	0.417	Rejected
Government Effectiveness	-0.126	-0.139	0.144	0.877	0.381	Rejected
Regulatory Quality	0.430	0.438	0.163	2.640	0.009	Accepted
Rule of Law	-0.041	-0.046	0.163	0.254	0.799	Rejected
Control of Corruption	0.318	0.309	0.123	2.577	0.010	Accepted

Source: Data processing, 2024

In Table 4, the T-statistics for these three hypotheses were 0.812, 0.877, and 0.254, respectively, below the threshold of 1.96 required for significance. Additionally, the P-values for these three variables were 0.417, 0.381, and 0.799, respectively, all of which are above the typical significance level. In addition, P-values must be below 0.05 to be considered statistically significant (Badaruddin & Daud, 2022). Next, the description of each variable from the results of the hypothesis test above is explained as follows:

H1: Voice and accountability have a positive effect on the level of corruption control in the local government of Yogyakarta City.

The table above indicates that the voice and accountability variable had a significant impact on the level of corruption control in the local government of Yogyakarta City, with a T statistic of 2.192. This T statistic is above the standard threshold of 1.96, demonstrating statistical significance. The corresponding P-value for voice and accountability was 0.029, below 0.05, confirming this significance. As a result, hypothesis (H.1), which states that "voice and accountability have a positive effect on the level of corruption control in the local government of Yogyakarta City," was accepted.

This conclusion aligns with several earlier studies, indicating that increased voice and accountability generally lead to better corruption control for various reasons. Firstly, enhanced transparency and accountability within the government make it more challenging for corrupt practices to go unnoticed. As the public gains greater access to information and more opportunities to participate in decision-making, the capacity to monitor and oversee government activities improves, thereby reducing the scope for corruption. This greater scrutiny increases the chances of detecting and addressing corrupt actions, contributing to a more effective system for controlling corruption (Kock & Gaskins, 2014; Mansour et al., 2021).

With greater public participation, public officials tend to be more careful in their actions because they know that the public is watching them. This creates pressure for them to act according to the rules and avoid acts of corruption. Increased voice and accountability of supervisory institutions such as the anti-corruption commission, auditors, and ombudsman can work more effectively because they have more information coming from the public (Mansour et al., 2021; Okafor et al., 2020; Waheduzzaman & Khandaker, 2022). In the context of the Theory of Planned Behavior (TPB), higher voice and accountability may affect the attitudes, subjective norms, and perceived behavioral control of individuals involved in governance. For instance, greater public involvement may lead to a stronger belief that corruption is unacceptable (attitude) and that societal expectations (subjective norms) demand anti-corruption behaviors from officials. This leads to increased perceived control over corruption and stronger efforts to reduce corrupt actions. These institutions can use this information to identify and investigate potential acts of corruption. High voice and accountability also help build an anti-corruption culture in society. Communities that have the opportunity to speak out and be involved in government oversight tend to be more motivated to oppose corruption, for example, by reporting acts of corruption or supporting officials who have integrity (Arkorful et al., 2021).

With high voice and accountability, law enforcement tends to be stronger due to public pressure. Officials involved in acts of corruption face the risk of more serious consequences if their actions become known to the public and the media (Waheduzzaman & Khandaker, 2022). Therefore, increasing voice and accountability in the Yogyakarta City local government can contribute to improving corruption control through stronger supervision, better transparency, and more active public participation.

H2: Political stability has a positive effect on the level of corruption control in the local government of Yogyakarta City.

Based on Table 4, it can be explained that the T Statistics findings on the political stability variable had a T Statistics value of 0.812. This figure shows that the T Statistics results on the political stability variable are below the standard as stated in the T Statistics criteria, namely, 1.96. Moreover, the P-value for the political stability variable was 0.417, which is significantly higher

than the standard threshold of 0.05. Since this P-value did not meet the criteria for statistical significance, the second hypothesis, which posits that the political stability variable influences the level of corruption control, was rejected.

This finding aligns with earlier studies indicating that political stability does not have a notable effect on the control of corruption. A lack of political stability can create conditions that hamper anti-corruption efforts, suggesting that stability alone may not be a reliable indicator of effective corruption control (Bahri et al., 2021). Unstable and powerful governments have less opportunity to implement institutional reforms (Saha & Sen, 2021). These findings are consistent with the research conducted by Asbarini, Isnaini, and Wibowo (2021), titled *"The Influence of Government Governance on Economic Growth in ASEAN."* Their study found that the control of corruption and voice and accountability variables did not significantly impact economic growth. In contrast, governance effectiveness, government effectiveness, political stability, regulatory quality, and rule of law were all positively associated with economic growth in the ASEAN region (Asbarini et al., 2021). From the TPB perspective, political stability may not necessarily influence an individual's behavioral intentions to combat corruption directly, but it can shape the environment within which behaviors take place. In politically unstable regions, public officials may perceive a lack of control and feel less able to combat corruption effectively. Additionally, the absence of stability may undermine the confidence of citizens and officials in addressing corruption in the long term.

H3: Government effectiveness has a positive effect on the level of corruption control in the local government of Yogyakarta City.

According to Table 4 above, it can be explained that the T Statistics findings on the government effectiveness variable yielded a T Statistics value of 0.877. This figure demonstrates that the T Statistics results for the government effectiveness variable are below the standard as stated in the T Statistics criteria, namely, 1.96. Apart from that, the P-value found in the government effectiveness variable was 0.381, where the P-value of the government effectiveness variable was greater when compared to the standard value found in P-values, namely, 0.05, in which the P-value did not meet the criteria so that the second hypothesis the government effectiveness variable was rejected.

The rejection of H3, which proposes that government effectiveness has a positive impact on the level of corruption control in the Yogyakarta City local government, suggests that government effectiveness might not be the primary factor in combating corruption in the region. This finding implies that other variables could play a more significant role in influencing corruption control in the Yogyakarta City local government (Chen & Aklikokou, 2021). This implies that other factors might be more critical in determining the success of corruption control. These factors could include organizational culture, robust law enforcement, transparency and accountability, and public participation in government oversight. Each of these elements can contribute significantly to reducing corruption and promoting ethical practices within the government (Hue & Tung-Wen Sun, 2022).

Even though government effectiveness has not been proven to be influential in this context, this does not mean that this factor is not relevant in other contexts or at different levels of government. However, this hypothesis contradicts previous research, which states that the government effectiveness variable has a significant positive effect on economic growth. This is what differentiates this research from previous research on the dependent variable (Wibowo, 2013). In TPB terms, government effectiveness could be linked to the perceived behavioral control of officials to combat corruption. If government effectiveness is low, public officials might perceive their ability to control corruption as weak, affecting their intention and actual behavior to implement anti-corruption policies. This highlights the importance of improving governmental efficiency and institutional capacity to enhance corruption control efforts.

H4: Regulatory quality has a positive effect on the level of corruption control in the local government of Yogyakarta City.

Table 4 indicates that the regulatory quality variable had a significant influence on the level of corruption control in the local government of Yogyakarta City, with a T statistic of 2.640. This result exceeds the standard T statistic threshold of 1.96, confirming the statistical significance of regulatory quality in relation to corruption control. Moreover, the P-value for the regulatory quality variable was 0.009, below the standard significance level of 0.05. Therefore, hypothesis (H 4), which states that "regulatory quality has a positive effect on the level of corruption control in the local government of Yogyakarta City," was accepted or proven.

High regulatory quality contributes positively to corruption control for several reasons. Firstly, well-designed regulations enable governments to establish clear and consistent rules, which helps reduce opportunities for corrupt practices. These rules set transparent standards for conduct, minimize ambiguities, and promote accountability, all of which play crucial roles in mitigating corruption. (Sunaryo & Nur, 2022). When regulations are supported by strong oversight and law enforcement mechanisms, the risk of exposure to corrupt acts increases, so officials tend to be more careful in their actions (Reinsberg et al., 2020).

Good regulation also increases transparency in government, allowing the public to see how decisions are made, and resources are managed; this creates conditions where it is more difficult for corrupt acts to be carried out undetected (Akimova et al., 2020). Theory of Planned Behavior (TPB) highlights that people's attitudes toward engaging in corruption, influenced by the perceived effectiveness of regulations, shape their intentions and actions. High-quality regulations that minimize ambiguity and provide clear expectations strengthen individuals' perceived behavioral control, making them less likely to engage in corrupt actions.

Furthermore, high regulatory quality tends to build public trust in government institutions. With this increased trust, the public becomes more inclined to report acts of corruption or abuse of power, which ultimately strengthens corruption control efforts (Triatmanto & Bawono, 2023). Overall, the finding that regulatory quality has a positive effect on the level of corruption control shows that better regulatory quality can help reduce corruption in the Yogyakarta City local government. With clear regulations, effective oversight, and increased public involvement, opportunities for acts of corruption can be reduced, creating a cleaner and more accountable government. The TPB supports this, suggesting that subjective norms (societal expectations) will discourage individuals from engaging in corrupt acts when the governance system is transparent and trustworthy.

H5: The rule of law has a positive effect on the level of corruption control in the local government of Yogyakarta City.

Additionally, the T statistic for the rule of law variable was 0.254, well below the standard threshold of 1.96. This indicates that the rule of law did not have a significant statistical impact based on the T statistic criteria. Furthermore, the P-value for the rule of law variable was 0.799, higher than the standard P-value threshold of 0.05, suggesting that this variable did not meet the required level of significance. As a result, hypothesis H5, which posits that "rule of law has a positive effect on the level of corruption control in the local government of Yogyakarta City," was rejected.

The rejection of this hypothesis is consistent with previous research showing that the quality of the legal system does not always equate to effective corruption control. There could be several reasons for this outcome. The implementation and enforcement of laws, legal integrity, or broader socio-political factors might affect the system's capacity to control corruption. Therefore, even if a legal framework is robust, the actual impact on corruption control can vary depending on how laws are applied and whether they are respected and enforced (Poniatowicz et al., 2020; Taylor et al., 2022). First, a legal system may exist but be ineffective in implementing and enforcing rules. Second, systemic corruption can hamper the effectiveness of the law because the government structure itself may have been infected by corrupt practices (Asteriou et al., 2021). Apart from that, other factors can also influence the level of corruption, such as organizational culture, government openness, and political commitment to anti-corruption (Batalla, 2020; Onyango, 2021; Rama & Lester, 2019). Without strong oversight mechanisms and public involvement in the legal process, the rule of law may not be enough to control corruption (Chong et al., 2021; Ofori et al., 2023; Rousseau, 2022).

The TPB suggests that people's attitudes and perceived behavioral control over their actions can still lead to corruption if the legal system is not effectively enforced or perceived as weak. Even when laws are in place, individuals may feel they can circumvent them, especially if they perceive low levels of enforcement or accountability. Thus, the rule of law must be more than just theoretical; it requires the backing of effective oversight and enforcement.

H6: Control of corruption has a positive effect on the level of corruption control in the local government of Yogyakarta City.

Table 4 also indicates that the control of corruption variable significantly influences the level of corruption control in the local government of Yogyakarta City, with a T statistic of 2.640. This figure surpasses the standard threshold for statistical significance of 1.96. The P-value for the control of corruption variable was 0.009, less than the standard P-value of 0.05. As a result, hypothesis (H.6), "Control of corruption has a positive effect on the level of corruption control in the local government of Yogyakarta City," was accepted or proven.

In this study, control of corruption was used as a measure of the extent to which power is misused for personal gain and corrupt practices. The significant findings suggest that the control of corruption variable is vital for evaluating the effectiveness of corruption control as a dependent variable. The positive impact of this variable highlights the need for strong anti-corruption measures to uphold integrity within local government. These results reinforce the importance of effective mechanisms to prevent the abuse of power and ensure accountability in public institutions (Hassan, 2017; Rahman, 2022). The level of corruption refers to how much or how little corruption occurs within a country, organization, or system (Asteriou et al., 2021; Budiman & Amyar, 2021; Chen & Aklikokou, 2021; Fu & Jian, 2021).

Corruption can be measured in several ways, one of which is through indexes or scores compiled by international organizations like Transparency International's Corruption Perception Index (CPI) or the Global Governance Indicators, which gauge corruption levels based on the perceptions of various stakeholders. Given this, a government or an organization must maintain control over corruption levels to ensure ethical practices and public trust. The use of such indexes helps quantify the extent of corruption and offers a benchmark for assessing anti-corruption efforts and governance quality (Asteriou et al., 2021; Budiman & Amyar, 2021; Fu & Jian, 2021).

One approach to combating corruption is through a country's legal framework. According to Article 1, point 3 of Act No. 30 of 2002 on the Eradication of Criminal Acts of Corruption, eradicating corruption involves: "A series of measures to prevent and combat criminal acts of corruption through coordinated efforts to supervise, monitor, investigate, prosecute, and hold court proceedings, with community participation in accordance with applicable laws and regulations." This law underscores a multifaceted approach that combines legal enforcement, oversight, and public involvement to address and reduce corruption (Muttaqin, 2019). The TPB further suggests that subjective norms (public expectations) and attitudes toward corruption influence individual and organizational behavior. Hence, strong anti-corruption measures not only create an environment where corrupt behavior is difficult but also reshape individuals' perceptions and behavior toward resisting corruption.

CONCLUSION

The study concludes that several good governance indicators play a significant role in influencing the level of corruption control within the local government of Yogyakarta City. Among these, voice and accountability, regulatory quality, and control of corruption have shown positive and significant impacts, emphasizing the importance of fostering public participation, improving regulatory frameworks, and enhancing anti-corruption initiatives. These findings suggest that reinforcing these aspects of governance could help to reduce corruption and improve overall government performance. In contrast, the study found that political stability, government effectiveness, and the rule of law did not have a significant effect on corruption control, pointing to areas where further policy and operational adjustments may be needed.

While the model demonstrates moderate explanatory power (R-square = 0.312), the results highlight the need for ongoing efforts to improve transparency, public engagement, and

institutional effectiveness. These areas are crucial for better governance outcomes. The study recommends that future research expand on this analysis by incorporating a wider range of governance indicators, utilizing longitudinal data, or conducting comparative studies to deepen understanding of corruption control dynamics. This could provide valuable insights into best practices and offer strategies for strengthening governance in local government contexts across different regions.

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