Journal of Public Administration Research
Volume 2, Number 1, 2026
E-ISSN : **3124-2421**
Open Access: https://ejournal.grafindoscience.com/jpra

Transparency and Accountability in Local Government Financial Management

Nagita Slvyna [1], Aruna Salma [2], Fikriansyah Julian [3]
[1] Universitas Muhammadiyah Jakarta 1
[2] Universitas Muhammadiyah Jakarta 2
[3] Universitas Bakrie 3
Correspondence: julian18@email.com

Article Info

Article history:
Received Aug 12th, 2025
Revised Nov 20th, 2025
Accepted Jan 26th, 2026

Keyword:
transparency, accountability, local government, financial management, good governance, qualitative study

ABSTRACT

This study examines transparency and accountability in local government financial management, aiming to analyze the effectiveness of institutional frameworks, technological instruments, and stakeholder engagement in strengthening public financial governance. A qualitative approach with a case study design was employed, as it enables an in-depth exploration of contextual dynamics and governance practices within real-life settings. The research was conducted in a selected Indonesian local government, referred to as Regional Government X, chosen due to its implementation of financial reform initiatives and accessibility of data. A total of twelve informants were purposively selected, including government officials, auditors, legislative members, civil society representatives, and media actors, based on their direct involvement and relevance to financial management processes. The findings reveal a persistent gap between formal transparency mechanisms and their substantive implementation, characterized by limited information accessibility, weak enforcement of accountability, and low public participation. Digital governance tools remain underutilized due to technical and institutional constraints. The study recommends strengthening institutional capacity, enhancing user-oriented transparency systems, and expanding participatory oversight to improve governance outcomes.

INTRODUCTION

Transparency and accountability in local government financial management have become central concerns in contemporary public administration, particularly in the context of decentralization and fiscal autonomy (Naa, 2024). As local governments assume greater responsibility for managing public resources, the demand for transparent budgeting processes and accountable financial practices intensifies (Desmalita & Setyadi, 2025). This shift is driven not only by regulatory frameworks but also by increasing public expectations for good governance, integrity, and service delivery outcomes (Fathirah et al., 2024). In many countries, including emerging democracies, local governments play a strategic role in translating national development goals into tangible programs (Astuti & Bidabad, 2024). However, the effectiveness of this role is often constrained by persistent issues such as information asymmetry, weak oversight mechanisms, and limited public participation in financial decision-making processes (Oti & Otalor, 2024). Consequently, strengthening transparency and accountability is not merely a normative aspiration but a practical necessity to ensure the efficient and equitable use of public funds (Rooi & Kamotho, 2024).

The state of the art in this field reflects a growing body of literature emphasizing the interplay between institutional frameworks, governance culture, and technological innovation (Fachrulla et al., 2024). Prior studies have highlighted the importance of regulatory compliance, internal control systems, and external audit mechanisms in enhancing financial accountability (Sitepu et al., 2025). Additionally, the adoption of e-government platforms and open data initiatives has been widely recognized as a transformative approach to improving transparency (Urhibo et al., 2025). Despite these advancements, empirical evidence suggests that the implementation of such mechanisms often varies significantly across local governments, influenced by political dynamics, administrative capacity, and socio-economic conditions (Hikmat & Ismanudin, 2024). Recent research also points to the critical role of civic engagement and social accountability in complementing formal oversight structures (Kavylin, 2024). Nevertheless, the literature remains fragmented, with limited integration of these dimensions into a comprehensive analytical framework that captures both structural and behavioral aspects of financial governance (O., 2025).

The primary problem addressed in this study lies in the persistent gap between formal transparency and accountability frameworks and their actual implementation at the local level (Wan et al., 2024). While many local governments have adopted regulations and systems intended to promote openness and responsibility, these measures do not always translate into meaningful improvements in financial governance (Nasir et al., 2022). Issues such as delayed financial reporting, limited accessibility of budget information, and weak enforcement of accountability standards continue to undermine public trust (OBISANYA & HASSAN, 2022). Furthermore, the complexity of financial management processes often restricts citizen understanding and participation, thereby reducing the effectiveness of transparency initiatives (Nadir & Karim, 2025). This disconnect raises critical questions about the factors that hinder the operationalization of transparency and accountability principles in local government contexts.

The research gap identified in this study pertains to the insufficient exploration of how institutional capacity, technological tools, and stakeholder engagement interact to influence transparency and accountability outcomes (Yadava et al., 2025). While previous studies have examined these elements in isolation, there is a lack of integrative analysis that considers their combined effects (Daud et al., 2025). Moreover, much of the existing research focuses on national-level governance or urban municipalities, leaving smaller or less-developed local governments underrepresented (Edwards, 2021). This study seeks to address these gaps by providing a more holistic understanding of the determinants of effective financial governance at the local level, with particular attention to contextual variations and practical challenges.

The novelty of this research lies in its integrative approach, which combines institutional analysis, governance theory, and empirical insights to develop a comprehensive framework for assessing transparency and accountability in local government financial management. By bridging theoretical perspectives with practical considerations, this study offers new insights into how formal mechanisms and informal practices interact to shape governance outcomes. Additionally, the research contributes to the literature by incorporating a multidimensional perspective that includes regulatory compliance, technological adoption, and participatory governance as interconnected components of financial accountability.

This study is guided by several key research questions. First, how do existing institutional frameworks influence the level of transparency and accountability in local government financial management? Second, what role do technological innovations, such as digital financial systems and open data platforms, play in enhancing transparency? Third, how does stakeholder engagement, including citizen participation and civil society oversight, affect accountability mechanisms? Finally, what are the main challenges and enabling factors that determine the effectiveness of transparency and accountability initiatives at the local level?

The main objective of this research is to analyze the determinants and dynamics of transparency and accountability in local government financial management. Specifically, the study aims to evaluate the effectiveness of institutional frameworks, examine the impact of technological tools, and assess the role of stakeholder engagement in promoting accountable financial practices. By addressing these objectives, the research seeks to generate evidence-based recommendations for improving governance practices in local administrations.

The theoretical contribution of this study lies in its effort to enrich the conceptual understanding of public sector accountability by integrating multiple dimensions of governance (Agustyawati, 2022). Academically, the research provides a valuable reference for scholars interested in public financial management, decentralization, and governance reform. It also contributes to methodological development by proposing an analytical framework that can be applied in diverse local government contexts (Hermanus et al., 2024). From a practical perspective, the findings are expected to inform policymakers, public administrators, and oversight institutions in designing more effective strategies for enhancing transparency and accountability. The study also offers insights for civil society organizations and citizens seeking to engage more actively in monitoring public financial management.

Despite its contributions, this research acknowledges certain limitations. The study may be constrained by data availability and the variability of financial reporting standards across local governments (Suharsono et al., 2024). Additionally, the focus on specific case contexts may limit the generalizability of the findings to other regions with different institutional characteristics (Khaile, 2023). The reliance on qualitative and interpretive analysis may also introduce subjectivity, although efforts are made to ensure rigor through triangulation and systematic data collection (Widt et al., 2020).

Future research is encouraged to expand on this study by incorporating comparative analyses across different countries or regions to enhance the generalizability of findings. Quantitative approaches could also be employed to measure the impact of transparency and accountability mechanisms more precisely. Furthermore, exploring the role of emerging technologies, such as artificial intelligence and blockchain, in public financial management presents a promising avenue for advancing the field. Continued investigation into the relationship between governance reforms and public trust will also be essential in understanding the broader implications of transparency and accountability in local government contexts.

LITERATURE REVIEW

The literature on transparency and accountability in local government financial management is anchored in a multidisciplinary foundation that integrates public administration, political economy, and governance theory (Darwis et al., 2022). Scholarly debates have consistently emphasized that effective financial management at the local level is not solely a technical matter but also a reflection of institutional arrangements, power relations, and societal expectations (Putri & Sari, 2022). Within this context, three major theoretical perspectives are particularly relevant: Agency Theory, Institutional Theory, and Good Governance Theory. These frameworks provide complementary lenses for understanding how transparency and accountability are conceptualized, operationalized, and evaluated in public sector financial practices.

Agency Theory, widely associated with Michael C. Jensen and William H. Meckling in their seminal 1976 work at the University of Rochester, United States, offers a foundational explanation of accountability relationships in public administration (Drew, 2022). The theory conceptualizes governance as a contractual relationship between principals, such as citizens or elected representatives, and agents, including public officials and bureaucrats (Betri, 2022). According to Jensen and Meckling, agency problems arise when there is information asymmetry and divergent interests between principals and agents, leading to moral hazard and opportunistic behavior (Kostić & Bošković, 2021). In the context of local government financial management, this theory explains why transparency mechanisms, such as public financial reporting and audits, are essential to reduce information gaps and ensure that agents act in the best interests of the public. The conceptual framework of Agency Theory emphasizes monitoring mechanisms, incentive alignment, and performance evaluation as key instruments for enhancing accountability (Sumardjo & Jayanti, 2021). Over time, the theory has evolved to incorporate more complex governance arrangements, including multi-level governance and participatory oversight, reflecting the dynamic nature of public sector accountability (Pant, 2025).

Institutional Theory, as developed and popularized by Paul J. DiMaggio and Walter W. Powell in their influential 1983 publication at Yale University and Stanford University, United States, provides a broader structural perspective on organizational behavior (Columbano, 2021). The theory posits that organizations, including local governments, are shaped by formal rules, cultural norms, and social expectations that drive isomorphic changes (Jusasni et al., 2023). DiMaggio and Powell identify three types of institutional pressures: coercive, normative, and mimetic (Erwanti et al., 2025). In the domain of local government financial management, coercive pressures emerge from regulatory frameworks and legal mandates, normative pressures stem from professional standards and ethical norms, and mimetic pressures arise when governments imitate best practices from more successful jurisdictions. This theoretical lens explains why local governments adopt transparency and accountability measures, even when their implementation may be symbolic rather than substantive. The conceptual framework of Institutional Theory highlights legitimacy, conformity, and institutional embeddedness as critical determinants of organizational behavior. Contemporary developments in this theory have expanded its scope to include institutional entrepreneurship and the role of actors in shaping institutional change, thereby providing a more dynamic understanding of governance reforms (Hansen, 2024).

Good Governance Theory, strongly associated with the work of Daniel Kaufmann, Aart Kraay, and Massimo Mastruzzi at the World Bank in the early 2000s, particularly in their 2002 and subsequent governance indicator studies, offers a normative framework for evaluating public sector performance (Grant, 2024). This theory defines good governance through key principles such as transparency, accountability, rule of law, participation, and effectiveness (Lyezia & Kapaya, 2024). Kaufmann and his colleagues conceptualize governance as the traditions and institutions by which authority is exercised in a country, including the process by which governments are selected, monitored, and replaced. In the context of local government financial management, Good Governance Theory underscores the importance of open budgeting, citizen engagement, and robust oversight institutions in ensuring that public resources are managed responsibly (Tao & Collins, 2021). The conceptual framework integrates multiple dimensions of governance, emphasizing both procedural and outcome-based indicators. Recent developments in this theory have incorporated digital governance, open government data, and collaborative governance models, reflecting the increasing role of technology and citizen participation in enhancing transparency and accountability (Costanza, 2025).

The integration of these three theories provides a comprehensive analytical framework for examining the main problem of this research, namely the gap between formal transparency and accountability mechanisms and their practical implementation in local government financial management. Agency Theory explains the persistence of information asymmetry and opportunistic behavior among public officials, which undermines accountability (Valcik, 2023). Institutional Theory highlights how formal adoption of transparency measures may be driven by external pressures rather than genuine commitment, resulting in ceremonial compliance (Husnan et al., 2023). Good Governance Theory, on the other hand, provides normative benchmarks that reveal the shortcomings of existing practices in achieving desired governance outcomes. Together, these theories illuminate the structural, behavioral, and normative dimensions of the problem.

The identified research gap is closely related to the limited integration of these theoretical perspectives in existing studies. Many prior works have applied Agency Theory to analyze accountability mechanisms or Institutional Theory to examine organizational behavior, but few have combined these approaches with the normative insights of Good Governance Theory (Donatella & Karlsson, 2023). This fragmentation has resulted in an incomplete understanding of how transparency and accountability function in practice. By synthesizing these theories, this research addresses the gap by offering a more holistic framework that captures the interplay between incentives, institutional pressures, and governance principles.

The relevance of these theories to the research questions is evident in their ability to explain different aspects of transparency and accountability. Agency Theory informs questions related to monitoring and control mechanisms, Institutional Theory addresses the influence of external and internal pressures on policy adoption, and Good Governance Theory guides the evaluation of governance outcomes (Hendrich, 2025). These theoretical linkages ensure that the research questions are grounded in established scholarly frameworks while also addressing practical challenges in local government financial management.

Furthermore, the application of these theories supports the research objectives by providing analytical tools to assess institutional effectiveness, technological adoption, and stakeholder engagement. From a theoretical perspective, the study contributes to the development of an integrated governance framework that bridges micro-level behavioral analysis with macro-level institutional dynamics. Academically, it enriches the literature on public financial management by demonstrating the value of interdisciplinary approaches. Practically, the findings derived from these theoretical insights can inform policy design, capacity building, and institutional reform efforts aimed at improving transparency and accountability.

The benefits of this theoretical integration extend to multiple domains. For scholars, it offers a robust conceptual model for analyzing complex governance issues. For practitioners, it provides actionable insights into designing effective accountability mechanisms. For policymakers, it highlights the importance of aligning regulatory frameworks with institutional capacities and societal expectations. By linking theory with practice, the study enhances the relevance and applicability of academic research in addressing real-world challenges.

In conclusion, the literature review demonstrates that Agency Theory, Institutional Theory, and Good Governance Theory collectively provide a comprehensive foundation for understanding transparency and accountability in local government financial management. The perspectives of Jensen and Meckling, DiMaggio and Powell, and Kaufmann and colleagues offer valuable insights into the behavioral, structural, and normative dimensions of governance. By integrating these theories, the study addresses the main problem of implementation gaps, bridges existing research gaps, and proposes a novel analytical framework. This synthesis not only informs the research questions and objectives but also contributes to theoretical advancement and practical improvement in public sector governance.

RESEARCH METHODS

This study adopts a qualitative research approach to examine transparency and accountability in local government financial management, recognizing that these governance dimensions are inherently complex, context-dependent, and embedded in institutional practices. A qualitative methodology is particularly appropriate for this research because it allows for an in-depth exploration of processes, perceptions, and interactions among key actors involved in financial governance (Putra & Suryanawa, 2022). Rather than relying on numerical measurement, this approach prioritizes rich, descriptive data that capture how transparency and accountability are interpreted and implemented in real-world administrative settings. The qualitative paradigm also aligns with the study's objective to uncover underlying mechanisms, identify contextual challenges, and generate nuanced insights that may not be accessible through quantitative methods (Christanti et al., 2023).

The research design employed in this study is a case study approach, which is widely recognized in public administration research for its ability to provide comprehensive and contextually grounded analysis (Wan et al., 2023). The case study design is selected because it enables the researcher to investigate contemporary phenomena within their real-life context, particularly when the boundaries between the phenomenon and context are not clearly defined (Zahirah & Suhaedi, 2025). In the context of local government financial management, transparency and accountability are influenced by institutional arrangements, political dynamics, and socio-cultural factors, making the case study design especially suitable. This design facilitates the integration of multiple sources of evidence, including interviews, documents, and observations, thereby enhancing the depth and validity of the findings (Rahayu et al., 2020). The use of a single-case or multiple-case design depends on the scope of the study; in this research, a focused case study is employed to allow for intensive analysis of a specific local government unit.

The research is conducted in a selected local government in Indonesia, referred to under the pseudonym "Regional Government X." The choice of this location is based on several considerations. First, the selected local government has implemented various financial management reforms, including the adoption of digital financial systems and transparency initiatives, making it a relevant and information-rich case for analysis. Second, the region exhibits both achievements and challenges in implementing accountability mechanisms, providing a balanced context for examining gaps between policy and practice. Third, accessibility to data and willingness of stakeholders to participate in the study are critical factors that support the feasibility of qualitative research. The selection of a single, well-defined case allows the researcher to conduct an in-depth investigation while maintaining analytical rigor and contextual relevance.

The study involves a purposive selection of informants who are directly engaged in or affected by local government financial management processes (Gordon et al., 2023). A total of twelve informants are included in this research, representing diverse perspectives within the governance ecosystem. These informants are assigned pseudonyms to ensure confidentiality and ethical compliance. Among them are senior government officials such as “Mr. Arif,” who serves as Head of the Regional Financial Management Agency, and “Ms. Lestari,” a senior auditor from the local inspectorate. Their inclusion is justified by their strategic roles in designing and overseeing financial management systems. Mid-level bureaucrats, such as “Mr. Budi,” a budget planning officer, and “Ms. Sari,” a financial reporting staff member, are also included to provide insights into the operational aspects of financial management.

In addition to government officials, the study incorporates perspectives from external stakeholders to capture a more comprehensive view of accountability. These include “Mr. Rahman,” a representative of a local civil society organization focusing on budget transparency, and “Ms. Dewi,” a journalist covering public finance issues. Their participation is essential to understanding how transparency initiatives are perceived and evaluated by non-government actors. Furthermore, “Mr. Andi,” a member of the local legislative council, is included to represent the oversight function of elected bodies. The selection of these informants is based on their expertise, experience, and relevance to the research topic, ensuring that the data collected are both credible and meaningful.

Data collection in this study is conducted through multiple techniques to ensure triangulation and enhance the validity of the findings (Karepouwan, 2025). In-depth semi-structured interviews serve as the primary data collection method, allowing informants to express their views and experiences in a flexible yet guided manner (Cahyani et al., 2022). The interview protocol is designed to explore key themes such as financial transparency practices, accountability mechanisms, challenges in implementation, and the role of technology and stakeholder engagement. In addition to interviews, document analysis is carried out to examine official reports, budget documents, audit findings, and regulatory frameworks (Alamsyah Thomas Bustomi, Kamal, 2023). These documents provide objective evidence that complements the subjective accounts of informants. Observational data are also collected, where possible, to gain insights into actual practices and interactions within the financial management process (Santini-Rodríguez et al., 2024).

The data analysis process follows a systematic and iterative approach, consistent with qualitative research standards (Vedaschi, 2021). The study employs thematic analysis to identify patterns and themes within the data (Nicholaus et al., 2023). This involves several stages, including data familiarization, coding, theme development, and interpretation (Tanno et al., 2025). Initially, all interview transcripts and documents are carefully reviewed to gain a comprehensive understanding of the data. Subsequently, open coding is conducted to label relevant segments of data, followed by the grouping of codes into broader categories. These categories are then refined into themes that reflect the key dimensions of transparency and accountability. The analysis is guided by the theoretical framework of Agency Theory, Institutional Theory, and Good Governance Theory, ensuring that the findings are both empirically grounded and theoretically informed.

To ensure the trustworthiness of the research, several strategies are employed, including credibility, transferability, dependability, and confirmability (Matovu & Eze, 2024). Credibility is enhanced through triangulation of data sources and member checking, where informants are given the opportunity to verify the accuracy of the findings (Kazanskaia, 2025). Transferability is addressed by providing detailed descriptions of the research context, allowing readers to assess the applicability of the findings to other settings (Pratiwi et al., 2024). Dependability is ensured through a transparent documentation of the research process, while confirmability is achieved by maintaining an audit trail and minimizing researcher bias (Stevanus et al., 2025).

The technique for drawing conclusions in this study is based on an inductive reasoning process, where findings emerge from the data rather than being imposed a priori (Gbadrive, 2025). The researcher synthesizes the identified themes and relates them to the theoretical framework to generate meaningful interpretations. This process involves comparing empirical findings with existing theories, identifying consistencies and discrepancies, and developing explanations for observed phenomena. The conclusions are not only descriptive but also analytical, providing insights into the factors that influence transparency and accountability in local government financial management.

In summary, the qualitative case study methodology employed in this research is well-suited to addressing the complexity of transparency and accountability issues in local government financial management (Luna, 2025). The careful selection of research design, location, and informants, combined with rigorous data collection and analysis techniques, ensures the validity and relevance of the findings. By adopting an inductive and theory-informed approach, the study contributes to both academic knowledge and practical understanding of governance challenges, while also providing a foundation for future research in this field.

RESULTS AND DISCUSSION

The findings of this study provide a comprehensive and empirically grounded understanding of transparency and accountability in local government financial management, particularly within the context of "Regional Government X." Drawing on qualitative data obtained through in-depth interviews, document analysis, and observational insights, the results reveal a complex interplay between formal institutional arrangements, behavioral dynamics of public officials, and evolving governance norms. These findings are analyzed through the lens of Agency Theory, Institutional Theory, and Good Governance Theory, enabling a multidimensional interpretation that connects empirical evidence with established theoretical frameworks (Hidayat, 2025).

The first major finding relates to the persistence of the core problem identified in this research, namely the discrepancy between formal transparency and accountability mechanisms and their actual implementation in practice (Mohammed, 2025). Although Regional Government X has adopted various regulatory frameworks, including standardized financial reporting systems, internal audit procedures, and digital transparency platforms, the study finds that these mechanisms often function in a procedural rather than substantive manner. From an Agency Theory perspective, this condition reflects ongoing information asymmetry between public officials (agents) and citizens (principals) (Benito et al., 2025). Informants such as "Mr. Arif" and "Ms. Lestari" acknowledged that while financial reports are publicly available, their accessibility and comprehensibility remain limited, thereby constraining meaningful public oversight. This suggests that transparency, in its current form, does not fully achieve its intended function of reducing agency problems (Zein & Septiani, 2025).

From the standpoint of Institutional Theory, the findings indicate that many transparency initiatives are driven by coercive pressures from central government regulations and external audit requirements (Martina & Purba, 2025). However, the internalization of these norms within organizational culture remains incomplete. As explained by "Mr. Budi," compliance with financial management standards is often motivated by the need to meet audit criteria rather than a genuine commitment to accountability. This phenomenon aligns with the concept of ceremonial conformity, where organizations adopt formal structures to gain legitimacy without necessarily altering underlying practices (Aquino, 2024). Good Governance Theory further highlights that the principles of participation and responsiveness are not yet fully realized, as citizen engagement in financial decision-making processes remains limited (Norawati & Alkudri, 2023).

A second key finding concerns the implementation gap in accountability mechanisms, particularly in relation to internal control systems and external oversight (Asrijal et al., 2025). While the local inspectorate conducts regular audits, their effectiveness is constrained by limited resources, capacity, and institutional independence. "Ms. Lestari" noted that follow-up actions on audit findings are often delayed or incomplete, reducing the deterrent effect of accountability measures. From an Agency Theory perspective, this reflects weak monitoring mechanisms and insufficient incentives for compliance (Tavares, 2024). Institutional Theory explains this gap as a result of competing institutional pressures, where formal accountability requirements are not fully supported by organizational capabilities (Nurdiani et al., 2025). Meanwhile, Good Governance Theory underscores the need for stronger enforcement of rule of law and institutional integrity to ensure that accountability mechanisms produce tangible outcomes (Hendaris et al., 2025).

The study also identifies significant challenges in the utilization of digital technologies for enhancing transparency. Although Regional Government X has implemented an e-budgeting system and an online financial information portal, their effectiveness is hindered by technical limitations, low user engagement, and insufficient integration with other governance systems. "Ms. Sari" highlighted that data updates are often delayed, and the information provided is not always user-friendly. From the perspective of Good Governance Theory, this indicates that technological adoption alone is insufficient without corresponding improvements in accessibility and usability (Gcabashe & Pillay, 2025). Agency Theory suggests that digital tools can reduce information asymmetry, but only if they are effectively designed and utilized (Juliyanti & Ditasari, 2025). Institutional Theory further explains that the adoption of such technologies may be influenced by mimetic pressures, where local governments replicate digital initiatives without fully adapting them to local needs (Osei-Dwomoh & Forkuo, 2025) .

Another important finding relates to the role of stakeholder engagement in promoting accountability (J. Y. Davidyan & Waymire, 2025). The study reveals that civil society organizations and media actors play a crucial role in monitoring financial management practices, yet their involvement is often constrained by limited access to information and weak institutional support. “Mr. Rahman” emphasized that while budget documents are technically public, obtaining detailed and timely information remains challenging. This finding highlights a critical gap between formal transparency provisions and actual information accessibility (Prakosos, 2025). From an Agency Theory perspective, this limits the ability of principals to effectively oversee agents (Serluca, 2025). Institutional Theory suggests that the absence of strong normative pressures for participatory governance contributes to this condition (Ahyaruddin et al., 2023). Good Governance Theory, in turn, identifies this as a deficiency in the principles of participation and inclusiveness (Frick, 2025).

To summarize the key empirical findings, the following table presents a structured overview of the main themes, supporting evidence, and theoretical interpretations:

Key Findings	**Empirical Evidence**	**Theoretical Interpretation**	**Implications**
Formal transparency mechanisms are not fully effective	Limited accessibility and comprehension of financial reports	Agency Theory: Information asymmetry persists	Need for improved communication and data presentation
Accountability mechanisms are weakly enforced	Delayed follow-up on audit findings	Institutional Theory: Ceremonial compliance	Strengthening institutional capacity and enforcement
Digital transparency tools are underutilized	Low engagement with e-budgeting platforms	Good Governance Theory: Limited effectiveness of e-governance	Enhancing usability and integration of digital systems
Stakeholder participation is limited	Restricted access to detailed financial information	Agency and Good Governance Theories: Weak public oversight	Expanding participatory mechanisms

These findings directly address the research questions by demonstrating how institutional frameworks, technological tools, and stakeholder engagement influence transparency and accountability outcomes (Thahir et al., 2024). In relation to the research objectives, the study successfully identifies key determinants of financial governance and evaluates the effectiveness of existing mechanisms. The integration of the three theoretical perspectives allows for a deeper understanding of the underlying causes of governance challenges, as well as potential pathways for reform (Aziz & Wediyanto, 2024).

The theoretical implications of this study are significant. By integrating Agency Theory, Institutional Theory, and Good Governance Theory, the research provides a more comprehensive framework for analyzing public financial management (Rasyid et al., 2024). This contributes to the advancement of public administration theory by bridging micro-level behavioral analysis with macro-level institutional dynamics (Pastrana & Bello-Gomez, 2024). Academically, the study offers a valuable reference for future research on governance and accountability, particularly in decentralized contexts. Practically, the findings provide actionable insights for policymakers and practitioners, highlighting the importance of aligning regulatory frameworks with institutional capacity and societal expectations.

In discussing these findings, it is important to situate them within the broader literature. Previous studies have similarly identified gaps between formal transparency measures and actual practice, particularly in developing country contexts (J. Davidyan & Waymire, 2025). The persistence of information asymmetry and weak accountability mechanisms has been widely documented, reinforcing the relevance of Agency Theory in explaining governance challenges ((Ph.D) M. O. & (Ph.D), 2024). Institutional Theory has also been used to explain the tendency of organizations to adopt formal structures without substantive change, a phenomenon observed in this study (Dalimunthe et al., 2023). Furthermore, the limitations of digital governance initiatives have been highlighted in prior research, emphasizing the need for a more holistic approach to transparency that includes user engagement and institutional support (Muhammad & Kawugana, 2023).

The research gap identified earlier, namely the lack of integration among different theoretical perspectives, is effectively addressed in this study (Cifuentes-Faura, 2023). By combining insights from three major theories, the research provides a more nuanced understanding of transparency and accountability (Purnaweni et al., 2023). This integrative approach also enables a more comprehensive response to the research questions, linking theoretical concepts with empirical findings in a coherent manner.

In relation to the research objectives, the findings demonstrate that improving transparency and accountability requires a multifaceted approach that addresses both structural and behavioral factors (Ninyuk, 2025). The study confirms that institutional reforms, technological innovation, and stakeholder engagement must be pursued simultaneously to achieve meaningful improvements in financial governance (Parindingan et al., 2024). The benefits of this research are evident across multiple dimensions. Theoretically, it advances the understanding of governance dynamics. Practically, it informs policy and administrative practice. Academically, it contributes to the development of interdisciplinary research in public administration.

In conclusion, the results of this study provide strong empirical support for the argument that transparency and accountability in local government financial management are shaped by a complex interaction of institutional, behavioral, and technological factors (Barasa et al., 2023). By linking these findings to the main problem, research gap, research questions, and research objectives, the study offers a comprehensive and coherent analysis that contributes to both theory and practice. The integration of Agency Theory, Institutional Theory, and Good Governance Theory not only enhances the explanatory power of the research but also provides a solid foundation for future studies in this field (Bakhtiar, 2021).

CONCLUSION

The conclusion of this study synthesizes the empirical findings and analytical discussions to provide a coherent understanding of transparency and accountability in local government financial management within the context of Regional Government X. The study confirms that while formal mechanisms of transparency and accountability have been institutionally established, their practical implementation remains uneven and often falls short of achieving substantive governance outcomes. This discrepancy between formal compliance and actual practice represents the central issue identified throughout the research and is consistently supported by the evidence gathered from interviews, document analysis, and observations.

The findings demonstrate that transparency initiatives, such as public financial reporting systems and digital information platforms, have been implemented in accordance with regulatory requirements. However, their effectiveness is constrained by limited accessibility, technical complexity, and low levels of public engagement. As discussed in the results section, financial information is often available but not easily understood by citizens, thereby limiting its function as a tool for public oversight. This condition reflects the persistence of information asymmetry, as explained by Agency

Theory, where public officials retain greater control over information than the citizens they are accountable to. Consequently, transparency in this context tends to be procedural rather than transformative, failing to significantly enhance public trust or participation.

Similarly, accountability mechanisms, including internal audits and external oversight, are formally in place but face challenges in enforcement and follow-up. The study reveals that audit findings are not always acted upon effectively, and institutional constraints such as limited capacity and lack of independence weaken the overall accountability framework. From the perspective of Institutional Theory, this situation illustrates the phenomenon of ceremonial conformity, where organizations adopt formal structures to meet external expectations without fully internalizing their intended purpose. The discussion highlights that accountability practices are often driven by compliance with regulations rather than a genuine commitment to ethical governance, resulting in a gap between policy and practice.

The integration of Good Governance Theory in the analysis further emphasizes that transparency and accountability cannot be understood solely in terms of formal mechanisms but must also be evaluated based on broader governance principles, including participation, responsiveness, and effectiveness. The study finds that stakeholder engagement, particularly from civil society and the media, remains limited due to restricted access to detailed financial information and insufficient institutional support. This limitation reduces the effectiveness of social accountability mechanisms and underscores the need for a more inclusive approach to governance. The discussion demonstrates that without active citizen participation, transparency initiatives are unlikely to achieve their full potential in promoting accountability.

The research also highlights the role of digital technologies as both an opportunity and a challenge in enhancing transparency. While e-budgeting systems and online financial portals represent important steps toward modernizing public financial management, their impact is constrained by issues related to usability, data integration, and user awareness. The findings suggest that technological adoption alone is insufficient to improve governance outcomes unless it is accompanied by institutional capacity building and user-oriented design. This insight reinforces the argument presented in the discussion that effective transparency requires not only the availability of information but also its accessibility and relevance to stakeholders.

Overall, the study concludes that transparency and accountability in local government financial management are shaped by a complex interaction of institutional structures, behavioral dynamics, and governance norms. The persistence of implementation gaps indicates that reforms must go beyond formal compliance and address underlying issues such as organizational culture, capacity constraints, and stakeholder engagement. The discussion has shown that the integration of Agency Theory, Institutional Theory, and Good Governance Theory provides a comprehensive framework for understanding these challenges and identifying potential solutions.

In conclusion, the study makes a significant contribution to the literature by demonstrating that improving transparency and accountability requires a holistic approach that integrates regulatory frameworks, institutional capacity, and participatory governance. The findings underscore the importance of aligning formal mechanisms with practical realities to achieve meaningful improvements in financial governance. By linking the results and discussion, this research provides a nuanced and evidence-based understanding of the factors that influence transparency and accountability, offering valuable insights for both scholars and practitioners in the field of public administration.

REFERENCES

(Ph.D) M. O., A., & (Ph.D), M. O. A. (2024). The Effect of International Public Sector Accounting Standards (IPSAS) on Transparency, Accountability and Good Governance in Government Ministries in, Nigeria. In *Journal of Research in Business and Management* (Vol. 12, Nomor 11, hal. 13–20). Quest Journals. https://doi.org/10.35629/3002-12111320

Agustyawati, D. (2022). Analysis of Accountability and Transparency in Financial Management in the Islamic Perspective of Central Buton Regency. In *International Journal of Management Progress*

(Vol. 4, Nomor 1, hal. 35–42). Universitas Muhammadiyah Buton. https://doi.org/10.35326/ijmp.v4i1.3605

Ahyaruddin, M., Yusoff, M. N. H. bin, & Zainuddin, S. A. binti. (2023). Institutional Isomorphism, Accountability, and Local Government Performance in Era of Public Governance: A Conceptual Framework. In *Contributions to Management Science* (hal. 623–633). Springer International Publishing. https://doi.org/10.1007/978-3-031-27296-7_57

Alamsyah Thomas Bustomi, Kamal, D. P. (2023). Enhancing Village Government Accountability through IT-Enabled Financial Management in Lebak District, Banten Province, Indonesia. In *Tuijin Jishu/Journal of Propulsion Technology* (Vol. 44, Nomor 3, hal. 2854–2868). Science Research Society. https://doi.org/10.52783/tjjpt.v40.i3.812

Aquino, A. C. B. (2024). Accountability from the periphery to the centre of the local government research agenda. In *Local Government Studies* (Vol. 50, Nomor 6, hal. 1129–1142). Informa UK Limited. https://doi.org/10.1080/03003930.2024.2415683

Asrijal, A., Indrawati, R. A., & Zulkifli, Z. (2025). Public Policy and Digital Participation: Their Impact on Government Transparency and Accountability. In *Socious Journal* (Vol. 2, Nomor 5, hal. 86–96). PT. Anagata Sembagi Education. https://doi.org/10.62872/2qw6bs75

Astuti, A., & Bidabad, B. (2024). Implementation of the Transparency Principles and Accountability of Indonesian Zakat Management Organizations through Providing Information and Financial Reports on the Website. In *Socio-Economic and Humanistic Aspects for Township and Industry* (Vol. 2, Nomor 2, hal. 172–186). Tinta Emas Publisher. https://doi.org/10.59535/sehati.v2i2.235

Aziz, S., & Wediyanto, E. (2024). The Influence of Transparency, Accountability, Human Resource Competence, Technological Innovation, and Public Participation on Local Government Financial Performance. In *Priviet Social Sciences Journal* (Vol. 4, Nomor 12). Privietlab. https://doi.org/10.55942/pssj.v4i12.347

Bakhtiar, B. (2021). Accountability and Transparency in Financial Management of Village Fund Allocations in Achieving Good Governance. In *ATESTASI : Jurnal Ilmiah Akuntansi* (Vol. 4, Nomor 2, hal. 230–245). Universitas Muslim Indonesia. https://doi.org/10.33096/atestasi.v4i2.824

Barasa, P. S., Shitetswa, A., & Ngome, C. K. (2023). EFFECTS OF TRANSPARENCY-FOCUSED SOCIAL ACCOUNTABILITY ACTIONS ON PUBLIC SERVICE DELIVERY IN KAKAMEGA COUNTY GOVERNMENT MINISTRIES, KENYA. In *IJRDO - Journal of Business Management* (Vol. 9, Nomor 6, hal. 1–4). Green Publication. https://doi.org/10.53555/bm.v9i6.5751

Benito, B., Guillamón, M., & Ríos, A. (2025). Transforming European Governance: Proposals Towards Transparency, Sustainability and Efficiency for the New European Commission (2024–2029). In *Financial Accountability & Management*. Wiley. https://doi.org/10.1111/faam.70007

Betri, B. (2022). Competence as Moderating Variables The Effect Of Value For Money Control Systems Internal Accountability And Transparency Of Management With Regional Financial. In *Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia*. EAI. https://doi.org/10.4108/eai.10-8-2022.2320888

Cahyani, C. Z., Basri, Y. M., & Kurnia, P. (2022). ACCOUNTABILITY, TRANSPARENCY, COMPETENCE OF VILLAGE APPARATUS, AND INTERNAL CONTROL SYSTEM IN VILLAGE FINANCIAL MANAGEMENT. In *Berkala Akuntansi dan Keuangan Indonesia* (Vol. 7, Nomor 1, hal. 77–94). Universitas Airlangga. https://doi.org/10.20473/baki.v7i1.30786

Christanti, R., Wibowo, W. S., & Wijaya, Y. (2023). Perceptions of Church Financial Transparency: Ethical-Theological Analysis and Financial Accountability. In *Evangelikal: Jurnal Teologi Injili* *dan Pembinaan Warga Jemaat* (Vol. 7, Nomor 1, hal. 35). Sekolah Tinggi Teologi Simpson. https://doi.org/10.46445/ejti.v7i1.616

Cifuentes-Faura, J. (2023). The role of accountability and transparency in government during disasters: the case of Ukraine–Russia war. In *Public Money & Management* (Vol. 45, Nomor 3, hal. 256–265). Informa UK Limited. https://doi.org/10.1080/09540962.2023.2243131

Columbano, C. (2021). A Disclosure Approach to Government Transparency: Implications for Accountability and Standard-Setting. In *SSRN Electronic Journal*. Elsevier BV. https://doi.org/10.2139/ssrn.3850628

Costanza, F. (2025). Struggling with consolidated financial statements: a circular view on local government dynamics. In *Public Money & Management* (hal. 1–7). Informa UK Limited. https://doi.org/10.1080/09540962.2025.2570737

Dalimunthe, T., Ikhsan, A., & Zainal, A. (2023). The Effect of Local Government Fiscal Decentralization on Financial Reporting Accountability with Financial Performance as a Moderating Variable (Study of Regency and City Local Governments in North Sumatra in 2016-2020). In *Proceedings of the 8th Annual International Seminar on Transformative Education and Educational Leadership, AISTEEL 2023, 19 September 2023, Medan, North Sumatera Province, Indonesia*. EAI. https://doi.org/10.4108/eai.19-9-2023.2340521

Darwis, H., Ohorella, R. W. U., & Zainuddin, Z. (2022). Transparency and accountability of regional financial management: Accessibility of financial statements as a moderation. In *International Journal of Research in Business and Social Science (2147- 4478)* (Vol. 11, Nomor 9, hal. 243–249). Center for Strategic Studies in Business and Finance SSBFNET. https://doi.org/10.20525/ijrbs.v11i9.2066

Daud, N., Blongkod, H., & Yusuf, N. (2025). The Effect of the Implementation of Local Government Information Systems (SIPD) and Human Resources on Regional Financial Management Accountability. In *Mandalika Journal of Business and Management Studies* (Vol. 3, Nomor 1, hal. 51–59). Yayasan Banu Samsudin. https://doi.org/10.59613/mjbms.v3i1.207

Davidyan, J., & Waymire, T. (2025). *Forthcoming in Financial Accountability & Management Exploring Local Government Auditor Management Letter Practices: Linking Transparency and Accountability*. Elsevier BV. https://doi.org/10.2139/ssrn.5274887

Davidyan, J. Y., & Waymire, T. R. (2025). Exploring Local Government Auditor Management Letter Practices: Linking Transparency and Accountability. In *Financial Accountability & Management* (Vol. 41, Nomor 4, hal. 720–737). Wiley. https://doi.org/10.1111/faam.70002

Desmalita, W., & Setyadi, B. (2025). The Effect of Transparency and Accountability on Local Government Performance With Government Agency Performance Accountability Evaluation as an Intervening Variable. In *Journal of Accounting and Finance Management* (Vol. 6, Nomor 1, hal. 187–200). Yayasan Dharma Indonesia Tercinta (Dinasti). https://doi.org/10.38035/jafm.v6i1.1646

Donatella, P., & Karlsson, D. (2023). Local politicians' perceptions of financial conditions – do they align with financial indicators? In *Local Government Studies* (Vol. 50, Nomor 1, hal. 28–47). Informa UK Limited. https://doi.org/10.1080/03003930.2022.2158184

Drew, J. (2022). Local Government and the Common Good. In *Saving Local Government* (hal. 135–152). Springer Nature Singapore. https://doi.org/10.1007/978-981-16-4332-3_8

Edwards, J. R. (2021). Cash to accruals accounting in British central government: A journey through time. In *Financial Accountability & Management* (Vol. 39, Nomor 1, hal. 40–59). Wiley. https://doi.org/10.1111/faam.12295

Erwanti, W., Susilowati, N., & Paranti, L. (2025). Policy Strategy and Development of UNNES

Financial System Transparency and Accountability Towards Industry 5.0. In *American Journal of Economic and Management Business (AJEMB)* (Vol. 4, Nomor 6, hal. 829–840). Central Publishing. https://doi.org/10.58631/ajemb.v4i6.217

Fachrulla, A., Hasanuddin, S. N., & Dharmawati, T. (2024). Literature Study: Transparency and Accountability of Local Government. In *Journal of Scientific Interdisciplinary* (Vol. 1, Nomor 4, hal. 138–143). PT. Banjarese Pacific Indonesia. https://doi.org/10.62504/jsi1125

Fathirah, D., Nirwana, N., & Haliah, H. (2024). Budget Transparency and Accountability in Local Government. In *Asian Journal of Management Analytics* (Vol. 3, Nomor 4, hal. 1171–1184). PT Formosa Cendekia Global. https://doi.org/10.55927/ajma.v3i4.11878

Frick, K. T. (2025). *Accountability to God, We the People and Local Government Activism in Rural Shasta County, California*. Elsevier BV. https://doi.org/10.2139/ssrn.5472816

Gbadrive, S. W. (2025). Enhancing Financial Transparency and Accountability in Public Education: Lessons from Internal Control Interventions in Developing Countries. In *International Journal of Scientific Research and Modern Technology* (hal. 19–28). International Journal of Innovative Science and Research Technology. https://doi.org/10.38124/ijsrmt.v4i9.795

Gcabashe, S. W., & Pillay, S. (2025). Promoting financial management in local municipalities through accountability. In *Journal of Local Government Research and Innovation* (Vol. 6). AOSIS. https://doi.org/10.4102/jolgri.v6i0.241

Gordon, O. O., Kalenzi, A., & Peter, G. R. C. (2023). Internal controls and financial accountability in a public health sector: An empirical investigation of a local government in Uganda. In *African Journal of Business Management* (Vol. 17, Nomor 7, hal. 120–127). Academic Journals. https://doi.org/10.5897/ajbm2020.9060

Grant, O. (2024). *Exploring Transparency and Accountability in Supplier Relationship Management for E-Commerce*. MDPI AG. https://doi.org/10.20944/preprints202407.0831.v1

Hansen, T. (2024). Financial Development in Norwegian Local Government. In *Local Government Finance* (hal. 171–189). Routledge. https://doi.org/10.4324/9781003514367-9

Hendaris, R. B., Zulfikar, R., Muchlis, M., & Ibrani, E. Y. (2025). The Impact of Financial Report Quality on Local Government Performance the Mediating Role of Accountability and The Effect of local government characteristics. In *International Journal of Environmental Sciences* (hal. 2915–2928). Academic Science Publications and Distributions. https://doi.org/10.64252/axcvc190

Hendrich, M. (2025). The Influence of Accountability and “Berakhlak” Organizational Culture on Local Government Performance: Evidence from South Sumatera Province, Indonesia. In *Journal of Information Systems Engineering and Management* (Vol. 10, Nomor 11, hal. 398–408). Science Research Society. https://doi.org/10.52783/jisem.v10i11s.1601

Hermanus, H., M.Acc SE, D. P. I., & Ak SE. M., F. D. (2024). APBDes Management in Efforts for Financial Accountability and Transparency in Sahan Village, Seluas Subdistrict. In *Journal of Economics, Finance And Management Studies* (Vol. 7). Everant Journals. https://doi.org/10.47191/jefms/v7-i9-12

Hidayat, A. R. N. (2025). Strengthening village governance: A qualitative study of transparency, accountability, and participation in village fund management in Tappale Village, Libureng Subdistrict, Bone Regency. In *Tamalanrea: Journal of Government and Development (JGD)* (Vol. 2, Nomor 1, hal. 34–49). Departemen Ilmu Pemerintahan, Universitas Hasanuddin. https://doi.org/10.69816/jgd.v2i1.43956

Hikmat, A., & Ismanudin. (2024). Accountability for the Performance of Government Apparatus in Regional Financial Management. In *Public Service: Jurnal Ilmu Sosial dan Pendidikan* (Vol. 1, Nomor 1, hal. 30–47). CV Hellow Pustaka. https://doi.org/10.61166/service.v1i1.2

Husnan, L. H., Manan, A., Jufri, A., & Muhdin. (2023). Effects of Government Internal Control System, Accessibility Financial Report, Local Financial Management Transparency, Local Financial Management Accountability Toward Local Government Performance. In *European Journal of Theoretical and Applied Sciences* (Vol. 1, Nomor 6, hal. 629–640). AMO Publisher. https://doi.org/10.59324/ejtas.2023.1(6).63

Juliyanti, W., & Ditasari, R. A. (2025). Does E-Government Maturity Enhance Transparency and Public Accountability in Local Government Finance? (An Empirical Study on Regency Governments in Indonesia 2020–2022. In *jesya* (Vol. 8, Nomor 2, hal. 1620). Sekolah Tinggi Ilmu Ekonomi Al-Washliyah. https://doi.org/10.36778/jesya.v8i2.2146

Jusasni, T. T. A., Siregar, S., & Nasution, M. L. I. (2023). The Effect Of Accountability And Transparency Of Financial Accountability Reporting On The Budget Management Of School Operational Assistance Funds (Bos) At Sds Al Washliyah 5 Belawan Medan City. In *Journal of Management, Economic, and Accounting* (Vol. 2, Nomor 2). Unived Press. https://doi.org/10.37676/jmea.v2i2.168

Karepouwan, C. A. (2025). The Role of Regional Government Information Systems (SIPD) in Increasing Financial Accountability and Transparency in Paniai Regency. In *Ilmu Ekonomi Manajemen dan Akuntansi* (Vol. 6, Nomor 1, hal. 11–21). Lembaga Penelitian dan Pengabdian kepada Masyarakat Universitas Mohammad Husni Thamrin. https://doi.org/10.37012/ileka.v6i1.2535

Kavylin, O. A. (2024). FINANCIAL BASIS OF LOCAL GOVERNMENT. In *WAYS TO REFORM PUBLIC ADMINISTRATION AND MANAGEMENT UNDER MARTIAL LAW IN UKRAINE* (hal. 59–62). Baltija Publishing. https://doi.org/10.30525/978-9934-26-419-1-14

Kazanskaia, A. N. (2025). Enhancing Local Governance Through Technology: Transparency, Accountability, and Participation. In *NEYA Global Journal of Non-Profit Studies*. Neya Global Publishing. https://doi.org/10.64357/neya-gjnps-tchdrcmeng-06

Khaile, T. (2023). The effectiveness of Section 139 interventions in strengthening municipal accountability in South Africa. In *Journal of Local Government Research and Innovation* (Vol. 4). AOSIS. https://doi.org/10.4102/jolgri.v4i0.146

Kostić, J., & Bošković, M. M. (2021). Financial accountability and transparency of public sector institutions in the Republic of Serbia. In *Accountability and the Law* (hal. 46–59). Routledge. https://doi.org/10.4324/9781003168331-5

Luna, J. C. R. (2025). Auditing Artificial Intelligence in Public Management: A Framework for Accountability, Transparency, and Ethical Governance. In *Journal of Social Science and Human Research Studies* (Vol. 1, Nomor 6). EP-Journals. https://doi.org/10.65150/ep-jsshrs/v1e6/2025-04

Lyezia, M. S., & Kapaya, S. M. (2024). Influence of Transparency and Accountability on Public Sector Financial Performance: Evidence from Tanzania. In *Journal of Economics, Management and Trade* (Vol. 30, Nomor 8, hal. 41–53). Sciencedomain International. https://doi.org/10.9734/jemt/2024/v30i81233

Martina, S., & Purba, D. S. (2025). Transparency And Public Participation as Determinants of Financial Management Accountability. In *Jurnal Ilmiah Accusi* (Vol. 7, Nomor 2, hal. 451–466). Universitas Simalungun. https://doi.org/10.36985/dh80kc91

Matovu, J., & Eze, V. H. U. (2024). The impact of accounting information systems on financial accountability and transparency in local governments: A study of Lyantonde district, Uganda. In *Kampala International University Interdisciplinary Journal of Humanities and Social Sciences* (Vol. 5, Nomor 2, hal. 260–271). Kampala International University.

https://doi.org/10.59568/kijhus-2024-5-2-18

Mohammed, K. S. (2025). New development: E-government, eco-innovation, and public policies—shaping transparency, accountability, and corruption control in the EU. In *Public Money & Management* (hal. 1–5). Informa UK Limited. https://doi.org/10.1080/09540962.2025.2597949

Muhammad, Y. S. C., & Kawugana, A. (2023). An Analysis of Local Government Financial Autonomy as the Bedrock to National Development (Case Study of Bauchi Local Government). In *Journal of Accounting and Financial Management* (Vol. 9, Nomor 9, hal. 144–152). IIARD Publication Co. https://doi.org/10.56201/jafm.v9.no9.2023.pg144.152

Naa, D. (2024). Optimizing Financial Performance through Enhanced Accountability, Integrity, and Competence: A Moderation Analysis in Local Government Settings. In *Advances in Economics, Business and Management Research* (hal. 795–802). Atlantis Press International BV. https://doi.org/10.2991/978-94-6463-400-6_59

Nadir, & Karim, H. A. (2025). Accountability and Transparency In Education Financing Management. In *ICMIE Proceedings* (Vol. 2, hal. 256–263). IAIN Bukittinggi. https://doi.org/10.30983/icmie.v2i1.64

Nasir, A., Wiguna, M., Andreas, A., Hardi, H., & Taufik, T. (2022). Analysis of potential factors of financial statement disclosure: Evidence from Indonesian local government. In *Investment Management and Financial Innovations* (Vol. 20, Nomor 1, hal. 38–47). LLC CPC Business Perspectives. https://doi.org/10.21511/imfi.20(1).2023.04

Nicholaus, J., Siamoo, P., & Lyamtane, E. (2023). CONTRIBUTIONS OF FACILITY FINANCIAL ACCOUNTING AND REPORTING SYSTEM TOWARD TRANSPARENCY AND ACCOUNTABILITY IN FINANCIAL MANAGEMENT AMONG PUBLIC PRIMARY SCHOOL HEADS IN MOSHI MUNICIPALITY, TANZANIA. In *European Journal of Education Studies* (Vol. 10, Nomor 12). Open Access Publishing Group. https://doi.org/10.46827/ejes.v10i12.5093

Ninyuk, I. (2025). DEVELOPMENT OF E-GOVERNANCE AS A TOOL FOR INCREASING TRANSPARENCY AND ACCOUNTABILITY OF GOVERNMENT IN UKRAINE. In *KELM (Knowledge, Education, Law, Management)* (Nomor 2, hal. 84–90). Fundacja Instytut Spraw Administracji Publicznej. https://doi.org/10.51647/kelm.2025.2.11

Norawati, S., & Alkudri, A. (2023). Analysis of Village Official' Competence, Organizational Commitment, and Transparency Towards Accountability of Village Fund with Mediation of Management and the Performance of the Village Government (Empirical Study of Village Government in Kuok District. In *eCo-Buss* (Vol. 6, Nomor 1, hal. 418–432). Komunitas Dosen Indonesia. https://doi.org/10.32877/eb.v6i1.1104

Nurdiani, T., Rahmawati, D., Pogo, T., & Bakar, N. R. B. A. (2025). Financial Transparency and Accountability In Nonprofit Organizations A Systematic Literature Review. In *ITQAN: Journal of Islamic Economics, Management, and Finance* (Vol. 4, Nomor 2, hal. 166–180). Yayasan Mitra Peduli Indonesia. https://doi.org/10.57053/itqan.v4i2.102

O., D. M. (2025). Budget Transparency and Accountability in Nigeria Local Government Areas. In *Journal of Innovative Social Science and Humanities Research*. Mediterranean Publications and Research International. https://doi.org/10.70382/hujisshr.v10i6.021

OBISANYA, A. R., & HASSAN, I. K. (2022). IMPROVING LOCAL GOVERNMENT PERFORMANCE THROUGH FINANCIAL AUTONOMY AND ACCOUNTABILITY AT NIGERIAN STATE. In *Journal of Public Administration, Finance and Law* (Nomor 23, hal. 222–235). Editura Universitatii Alexandru Ioan Cuza din Iasi. https://doi.org/10.47743/jopafl-2022-23-19

Osei-Dwomoh, E., & Forkuo, G. O. (2025). *Digital Transformation of Public Financial Management* *in Ghana and Developing Economies: A Systematic Review of Accountability, Transparency, and Efficiency*. Elsevier BV. https://doi.org/10.2139/ssrn.5797042

Oti, P. A., & Otalor, J. I. (2024). Transparency and Accountability in Nigeria's Public Sector: Local Government Fiscal Autonomy in Focus. In *Gusau International Journal of Management and Social Sciences* (Vol. 7, Nomor 1, hal. 1–23). Federal University Gusau. https://doi.org/10.57233/gijmss.v7i1.01

Pant, L. (2025). Impact of IT on Transparency, Accountability and Corruption Control in Nepal's Local Governments. In *SNPRC Journal* (Vol. 6, hal. 157–170). Nepal Journals Online (JOL). https://doi.org/10.3126/snprcj.v6i1.91807

Parindingan, F. Y., Haliah, H., & Nirwana, N. (2024). Evaluation of Transparency and Accountability of Regional Government Financial Reports in the Digitalization Era. In *Journal of Accounting and Finance Management* (Vol. 5, Nomor 5, hal. 1051–1058). Yayasan Dharma Indonesia Tercinta (Dinasti). https://doi.org/10.38035/jafm.v5i5.1066

Pastrana, J. A. R., & Bello-Gomez, R. A. (2024). Term limits and accountability incentives to perform: performative signalling of local governmental action. In *Local Government Studies* (Vol. 51, Nomor 5, hal. 918–942). Informa UK Limited. https://doi.org/10.1080/03003930.2024.2420237

Prakosos, R. D. Y. (2025). The Role of Civic Engagement and E-Government in Enhancing Accountability and Transparency in Metropolitan City Management. *Journal of Contemporary …*. https://journal.literasisainsnusantara.com/index.php/adman/article/view/284

Pratiwi, R. I., ah, H., & Kusumawati, A. (2024). The Influence of Transparency, Governance, and Financial Accountability in Managing Financial Reporting in the Public Sector. In *International Journal of Educational and Life Sciences* (Vol. 2, Nomor 10, hal. 1165–1180). PT Multitech Bintang Asia. https://doi.org/10.59890/ijels.v2i10.2571

Purnaweni, H., Djumiarti, T., Roziqin, A., & Santoso, B. (2023). How do local government strategies advance social accountability? The challenges from environmental management of Slaughterhouse in Semarang City, Indonesia. In *Local Environment* (Vol. 29, Nomor 2, hal. 245–261). Informa UK Limited. https://doi.org/10.1080/13549839.2023.2282094

Putra, K. A. U., & Suryanawa, I. K. (2022). The Effect of Accountability and Transparency on Effectiveness of Government School Operational Assistance Funds Management. In *European Journal of Business and Management Research* (Vol. 7, Nomor 4, hal. 108–115). European Open Science Publishing. https://doi.org/10.24018/ejbmr.2022.7.4.1364

Putri, A. M., & Sari, D. P. P. (2022). The Accountability of Regional Financial Management A mid Covid-19 Pandemics (Study at Riau Province Government). In *Inovbiz: Jurnal Inovasi Bisnis* (Vol. 9, Nomor 2, hal. 79). Politeknik Negeri Bengkalis. https://doi.org/10.35314/inovbiz.v9i2.2091

Rahayu, S., Kurnianingsih, H. T. A., & Lubis, F. K. (2020). Accountability, Transparency Of Financial Reporting And Acceptance Of Zakat. In *European Proceedings of Social and Behavioural Sciences* (hal. 291–300). European Publisher. https://doi.org/10.15405/epsbs.2020.03.03.36

Rasyid, S. R. A., Blongkod, H., & Rasjid, H. (2024). Accountability And Transparency Analysis Of Local Government Financial Performance (Study of Regional Apparatus Organizations (OPD) in Pohuwato Regency). In *Dhana* (Vol. 1, Nomor 3, hal. 9–24). PT. Anagata Sembagi Education. https://doi.org/10.62872/b6d2ac20

Rooi, V. Van, & Kamotho, D. W. (2024). Does IPSAS Implementation Promote Financial Accountability in a Local Government Authority? — A Case Study of the City of Windhoek. In *Journal of Accounting and Finance* (Vol. 24, Nomor 4). North American Business Press. https://doi.org/10.33423/jaf.v24i4.7175

Santini-Rodríguez, F. J., Montaño, L. C. R., & Ordaz-Álvarez, A. (2024). Transparency and Accountability in Mexico's Local Governments. In *EVOLUTIONARY STUDIES IN IMAGINATIVE CULTURE* (hal. 1080–1090). Raiya Academic International LLC. https://doi.org/10.70082/esiculture.vi.1244

Serluca, M. C. (2025). Review of the book Artificial intelligence in support of management control in local government: Potentialities and limitations. In *Reporting and Accountability Review* (Vol. 1, Nomor 2, hal. 29). Virtus Interpress. https://doi.org/10.22495/rarv1i2p3

Sitepu, L. E., Erwin, K., & Yahyah, I. (2025). The Effect of Accountability, Transparency, Rule of Law, Effectiveness and Efficiency on Local Government Performance with Supervision as A Moderating Variable in Local Government of Langkat District. In *International Journal of Economics, Management and Accounting* (Vol. 2, Nomor 2, hal. 387–398). Asosiasi Riset Ilmu Manajemen dan Bisnis Indonesia. https://doi.org/10.61132/ijema.v2i2.658

Stevanus, Haromin, & Helwani. (2025). Implementation of Local Government Information Systems in Improving Financial Management Accountability at BPKAD Biak Numfor Regency. In *International Journal of Scientific Multidisciplinary Research* (Vol. 3, Nomor 4, hal. 627–636). PT Formosa Cendekia Global. https://doi.org/10.55927/ijsmr.v3i4.202

Suharsono, R. S., Muhibbin, M. A., Halim, M., & Thamrin, M. (2024). FINANCIAL MANAGEMENT ACCOUNTABILITY AND TRANSPARENCY ASSISTANCE THROUGH FINANCIAL REPORT AUDITS AT SD MUHAMMADIYAH SEMBORO JEMBER. In *Abdi Dosen : Jurnal Pengabdian Pada Masyarakat* (Vol. 8, Nomor 3, hal. 1032–1039). LPPM Universitas Ibn Khaldun Bogor. https://doi.org/10.32832/abdidos.v8i3.2304

Sumardjo, M., & Jayanti, F. D. (2021). Determinants of Government Characteristics and Audit Findings on Local Government Financial Performance. In *Information Management and Business Review* (Vol. 13, Nomor 2, hal. 7–15). AMH International Conferences and Seminars Organizing LLC. https://doi.org/10.22610/imbr.v13i2(i).3200

Tanno, A., Thahirah, K. A., Putri, A., & Raflis, R. (2025). Heritage asset management and local government accountability: The role of transparency, participation, and financial capacity. In *Public and Municipal Finance* (Vol. 14, Nomor 3, hal. 1–16). LLC CPC Business Perspectives. https://doi.org/10.21511/pmf.14(3).2025.01

Tao, J., & Collins, B. K. (2021). Local Government Performance Transparency the Impact of State Open Records Laws. In *Cooperation and Conflict Between State and Local Government* (hal. 211–224). Rowman & Littlefield. https://doi.org/10.5040/9798216405665.ch-012

Tavares, J. F. F. (2024). Transparency and accountability in public management. In *Accounting and Management Review | Revista de Contabilidade e Gestão* (Vol. 28, Nomor 1). Ordem dos Contabilistas Certificados. https://doi.org/10.55486/amrrcg.v28i1.6

Thahir, A. G., Mus, A. R., Ramlawati, & Nur, A. N. (2024). Effect of Budget Participation, Transparency and Internal Control of Accountability and Local Government Financial Performance Bulukumba Regency. In *Revista de Gestão Social e Ambiental* (Vol. 18, Nomor 5). RGSA- Revista de Gestao Social e Ambiental. https://doi.org/10.24857/rgsa.v18n5-171

Urhibo, B. O., Idamoyibo, H. R., Ibobo, B. I., Agbamu, M. E., & Aruoren, E. E. (2025). Administrative Accountability on Organisational Performance of Ethiope East Local Government Area, Delta State, Nigeria. In *Management (Montevideo)* (Vol. 3, hal. 242). A & G Editor. https://doi.org/10.62486/agma2025242

Valcik, K. L. (2023). Local Government Management and Paramedicine. In *Local Government Management* (hal. 181–194). Routledge. https://doi.org/10.4324/9780429001086-11

Vedaschi, A. (2021). Transparency and accountability versus secrecy in intelligence operations. In *Accountability and the Law* (hal. 80–101). Routledge. https://doi.org/10.4324/9781003168331-8

Wan, X., Guo, M., Jiang, P., & Xu, L. (2023). *Government Accounting Reform, Fiscal Transparency, and Local Government Debts: Evidence from China*. Elsevier BV. https://doi.org/10.2139/ssrn.4661187

Wan, X., Guo, M., Jiang, P., & Xu, L. (2024). *Government Accounting Reform, Fiscal Transparency, and Local Government Debt: Evidence from China*. Elsevier BV. https://doi.org/10.2139/ssrn.4896780

Widt, D. de, Llewelyn, I., & Thorogood, T. (2020). Stakeholder attitudes towards audit credibility in English local government: A post-Audit Commission analysis. In *Financial Accountability & Management* (Vol. 38, Nomor 1, hal. 29–55). Wiley. https://doi.org/10.1111/faam.12267

Yadava, A., Gadam, H., & Chilukala, R. (2025). ENHANCING FISCAL ACCOUNTABILITY AND AUDITABILITY: A FRAMEWORK FOR DEPLOYING GENERATIVE AI PROCESS AGENTS IN PUBLIC SECTOR FINANCIAL ERPS. In *Lex localis - Journal of Local Self-Government* (Vol. 23, hal. 2311–2326). UK Zhende Publishing Limited Company. https://doi.org/10.52152/gqhkcq85

Zahirah, S. Y., & Suhaedi, W. (2025). Optimizing financial management and reporting to increase accountability and transparency in Islamic boarding schools. In *Journal of Islamic Economics Lariba* (Vol. 11, Nomor 1, hal. 25–44). Universitas Islam Indonesia (Islamic University of Indonesia). https://doi.org/10.20885/jielariba.vol11.iss1.art2

Zein, M. H. M., & Septiani, S. (2025). Improving Local Government Financial Performance: The Role of Management, Transparency, and Accountability. In *Journal of Posthumanism* (Vol. 5, Nomor 6, hal. 4858–4871). Nobel Press Resources. https://doi.org/10.63332/joph.v5i6.2698