

THE EFFECT OF TRANSPARENCY AND DIGITIZATION OF PUBLIC FINANCES ON CORRUPTION PREVENTION IN THE REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY OF BAUBAU CITY

Rahmawati ¹, Wilda Fatmala * ², Husriah ³

^{1,2,3}Politeknik Baubau, Baubau, Indonesia

ARTICLE INFORMATION

Received: 5 December 2025

Revised : 7 January 2026

Accepted: 2 February 2026

DOI:

KEYWORDS

Keywords: *Corruption; Digitalitation; Transparency*

CORRESPONDING AUTHOR

Nama : Wilda Fatmala

Address: Kampus Politeknik Baubau Jl.

Lakarambau Kota Baubau

E-mail : wildafatmala.wf@gmail.com

A B S T R A C T

Corruption in local government is a public governance issue that continues to receive attention due to its systemic impacts, reducing the quality of public services, hampering development, weakening fair budget distribution, and eroding public trust in government agencies. The objectives of this study are to analyze the effect of public financial transparency on corruption prevention at the Baubau City Regional Financial and Asset Management Agency (BPKAD), to analyze the effect of public financial digitalization on corruption prevention at the Baubau City Regional Financial and Asset Management Agency (BPKAD), and to simultaneously analyze public financial transparency and digitalization on corruption prevention at the Baubau City Regional Financial and Asset Management Agency (BPKAD). The population in this study included 45 employees directly involved in financial management at relevant Regional Apparatus Organizations (OPD) within the Baubau City government. The sampling technique used in this study was non-probability sampling, selected using saturated sampling (census). Primary data were obtained through questionnaires and then analyzed using multiple linear regression with SPSS version 26. The results of this study indicate that public financial transparency has no significant effect on corruption prevention at the Baubau City Regional Revenue and Expenditure Agency (BPKAD). Public financial digitalization has a positive and significant effect on corruption prevention at the Baubau City Regional Revenue and Expenditure Agency (BPKAD). Both transparency and digitalization of public finance have a positive and significant effect on corruption prevention at the Baubau City Regional Revenue and Expenditure Agency (BPKAD).

INTRODUCTION

Corruption is still a serious governance challenge, both at the global and national levels. Globally, the average Corruption Perceptions Index (CPI) score in 2024 is stagnant at 43 on a scale of 0–100, with more than two-thirds of the 180 countries surveyed scoring below 50, indicating that efforts to eradicate corruption in many countries have not yielded significant results (Transparency International Indonesia, 2025). At the national level, Indonesia's CPI score in 2024 was recorded at 37 out of 100 and placed Indonesia at 99th out of 180 countries; despite a three-point increase compared to 2023, a number of parties consider the increase to be more influenced by changes in assessment methodologies than substantial improvements in governance practices (Transparency International Indonesia, 2025). This condition confirms that corruption, especially in the scope of local governments that manage a large portion of the public budget for basic public services, still requires a more effective prevention strategy and does not rely solely on a repressive enforcement approach.

In regional governance, broad autonomy in planning, budgeting, implementing, and holding regional finances accountable creates a risk of deviation if it is not balanced with adequate transparency, accountability, and information openness. Empirical studies show that the improvement of information technology management has made a significant contribution to improving service quality, accountability, and transparency of regional governments (Sofyani et al., 2020), as well as the use of electronic systems in the procurement of goods and services to provide effective evidence of closing the case of administrative fraud (Zahra et al., 2021). In cross-country research, information and communication technology research is also evidenced by the reduction in the level of corruption in the ASEAN region (Darusalam et al., 2021). These findings strongly suggest that digitalization is not just an administrative issue, but rather a preventive instrument that structurally facilitates the space for deviation through trail audits, access control, and transaction tracking, in line with the transparency function that impedes the wide scope of external surveillance by the public.

A number of previous studies have examined the transparency and digitalization of public finances, but some studies are still examining the two variables of the public finance. Yuniarta and Purnamawati (2020) emphasized that the disclosure of regional financial information is a key element in the public policy that encourages public scrutiny. Tarjo et al. (2022) found that the application of risk management supported by the information system contributes to the detection and identification of fraud in regional governments, according to Purnamasari et al. (2022) through the penta-helix association showing that e-government blueprint is significant in anti-corruption strategies in Indonesia and Malaysia. Sabani et al. (2023) examines the factors that influence the adoption of e-government by residents in the Developing region, including Indonesia, but it is not linked to the effectiveness of corruption prevention in the regional financial research technical unit. From the research that examines the analysis of transparency and digitalization of public finances simultaneously in the face of corruption infiltration, it is still limited in the case of the Keirse Seipeirti unit of the Regional Finance and Assessment Agency (BPKAD) in the city of Beicil-Meineingah which has the characteristics of the capacity of the government and digital infrastructure that emerged from the city of Big. This gap is what the efforts of this research are to fill the BPKAD of Baubau City as a locus of empirical study.

Based on the analysis of the data, this research is carried out because it is possible to provide transparency and digitization of public information both in a partial and partial way, and to address corruption in regional research agencies, and to assess the lack of research on the implementation of the project in the context of the governance of the city of Scaled in the East Indonesia region. Theoretically, this research focuses on the main age and fraud triangle frameworks, where transparency impedes the asymmetry of information between the ruler (agent) and the community (principal), while the digitization of the information is impeded by the opportunity of the system that is documentary and can be analyzed. The validity of this theoretical framework serves as a logical basis for the inter variability between variables tested in this research.

Specifically, this research is intended to: (1) analyze the transparency of public information in the face of corruption in the Baubau City BPKAD; (2) analyze the transparency and digitization of public information in the face of corruption in the Baubau City BPKAD; and (3) analyze the transparency and digitization of public information in the context of the corruption in the Baubau City BPKAD.

METHODS

This study employs a quantitative approach with an explanatory survey design, aiming to explain the causal relationships between variables through hypothesis testing based on numerical data (Murjani, 2022; Pandiangan & Albina, 2025). This design was selected because the study intends to measure the levels of public financial transparency (X1) and public financial digitalization (X2), and to test their respective partial and simultaneous effects on corruption prevention (Y) at the Regional Financial and Asset Management Agency (BPKAD) of Baubau City—the research site—during the period of March–August 2026. The data utilized consist of both primary and secondary sources. Primary data were obtained via closed-ended questionnaires developed based on the operational indicators of each variable and measured using a 1–5 Likert scale; meanwhile, secondary data were gathered through documentation techniques (policy documents, regional budget summaries, regional financial reports, and user manuals for digital systems such as SIPD/SIMDA) and limited non-participatory observation serving as supporting data (Kurniawati & Rindrayani, 2025). The study population comprises 45 employees directly involved in financial management within the relevant regional government agencies of Baubau City. Given the relatively small population size, a non-probability sampling technique—specifically the saturated sampling (census) method—was employed; this involved including all population members as respondents to ensure the research findings accurately represent the actual conditions with a high degree of precision (Asrulla et al., 2023). The research instrument, a structured questionnaire, underwent a two-stage feasibility test prior to primary data collection: a validity test using the Pearson Product Moment correlation coefficient at a 5% significance level, with the criterion that a statement item is deemed valid if the calculated r-value (r-count) exceeds the critical r-value (r-table); and reliability testing was conducted using Cronbach's Alpha coefficient, with the instrument deemed reliable if the alpha value exceeded the 0.60–0.70 threshold (Utami, 2023). Data analysis was conducted in stages using SPSS version 26 software. The first stage involved descriptive analysis to describe the characteristics of the respondents and the tendency of responses for each variable through the calculation of the mean, standard deviation, and frequency/percentage distributions. The second stage involved classical assumption tests, including the normality test (using the Kolmogorov–Smirnov method, in which the data are considered normally distributed if the significance value is > 0.05), the

multicollinearity test (with the criteria of a tolerance value > 0.10 and a Variance Inflation Factor [VIF] < 10), and the heteroscedasticity test (examined using a residual scatterplot). All of these assumptions must be satisfied to ensure that the regression model produces unbiased and consistent estimators (Sholihah et al., 2023).

The third stage involved multiple linear regression analysis using the equation $Y = a + b_1X_1 + b_2X_2 + e$, to determine the magnitude and direction of the effects of public financial transparency and digitalization on corruption prevention. Hypothesis testing was conducted through the t-test (partial test) to examine the effect of each independent variable on the dependent variable, and the F-test (simultaneous test) to examine the combined effect of the two independent variables. Both tests were conducted at a significance level (α) of 0.05; the alternative hypotheses (H1, H2, and H3) were accepted when the significance value (p-value) was less than 0.05.

Furthermore, the coefficient of determination (R^2) was calculated to measure the proportion of variation in corruption prevention that can be explained jointly by the variables of public financial transparency and digitalization. All procedures described above, ranging from the research design, population and sample, research instruments, to the data analysis techniques, were systematically arranged and documented to enable this study to be replicated in other local government contexts with comparable characteristics.

RESULTS AND DISCUSSION

Validity test

The validity of the study determines whether or not the research is valid or not. This analysis is carried out by measuring the probability or correlation between each item and the total score. The data is declared valid if the Peiarson Correlation value is positive and its significance value (Sig. 2-tailed) is less than 5% ($\alpha = 0.05$), as well as the value of $r >$ from the table. By deiry, the data can be said to be valid.

Table of validity test results					
Indicator		r count	R table	Significance	Information
Transparency (X1)	X1.1	0,791	0,294	0,000	Valid
	X1.2	0,653	0,294	0,000	Valid
	X1.3	0,696	0,294	0,000	Valid
	X1.4	0,653	0,294	0,000	Valid
	X1.5	0,720	0,294	0,000	Valid
Public Finance	X2.1	0,690	0,294	0,000	Valid
Digitalization (X2)	X2.2	0,633	0,294	0,000	Valid
	X2.3	0,788	0,294	0,000	Valid
	X2.4	0,680	0,294	0,000	Valid
	X2.5	0,747	0,294	0,000	Valid
Corruption	Y.1	0,757	0,294	0,000	Valid
Prevention (Y)	Y.2	0,690	0,294	0,000	Valid
	Y.3	0,725	0,294	0,000	Valid
	Y.4	0,696	0,294	0,000	Valid
	Y.5	0,687	0,294	0,000	Valid
	Y.6	0,696	0,294	0,000	Valid

Source: Data Processing with SPSS 26

In the table above, it is insured that the results of the validity test above are based on the results of the validity test in the table above, the results of the validity test in the table above, the results of the validity test in the Budget Transparency (X1), Digitization of Public Finances (X2), and Corruption Investigation (Y) are declared valid because they have a significant value of 0.000 (smaller than 0.05) and a value of r count (range between 0.635 to 0.791) which is a value of r_{table} (0.294). In this way, all the instructions in this research are valid and worthy of use in the analysis of research data as it is

Reliability test

The test of reliability is used to assess the extent to which the indicator can be trusted or relied upon in conducting the analysis. In this study, the query is considered reliable if the answer given by the respondent is consistent in the analysis. The test is carried out using Cronbach's Alpha statistics, where the instrument is declared reliable if the value is 0.60.

Reliability test results table

Variabel	Cronbach's Alpha	Economic Standards	Information
Transparency (X1)	0,719	0,60	Reliable
Public Finance Digitalization (X2)	0,746	0,60	Reliable
Corruption Prevention (Y)	0,797	0,60	Reliable

Source: Data Processing with SPSS 26

Based on the results of the reliability test on Table 1, the research instruments were declared to have a Cronbach's Alpha value that exceeded the minimum reliability standard of 0.60. In detail, the Budget Transparency (X1) variable achieved a value of 0.719, Digitization of Public Affairs (X2) a value of 0.746, and Corruption Incineration (Y) of 0.797. With regard to the instrument, it can be concluded that the queries used have good internal consistency and are suitable to be used as a data collection tool in this research.

Classic Assumption Test

Uji The normality of the data is determined by whether the regression model between the dependent variable (teirikat) and the independent variable (beibas) has a normal distribution or not. The method used is the Kolmogorov-Smirnov test, where the data is said to be in accordance with the normal distribution if the significance value of the test is 0.05. In addition, the data is in normal existence if the distribution of the data is followed by a diagonal line. The normality of the data can be seen from the distribution of data that is related to the diagonal line.

Uji multikolinearitas bertujuan untuk menguji apakah dalam model regresi terdapat hubungan atau tidak antara variabel-variabel independen. A good model of regression should not be a significant correlation between variables of independent. The method used in this research is to look at the value of tolerance and Variance Inflation Factor (VIF) in the table of coefficients. Model regression is said to be based on multicollinearity if it is > 0.10 and the VIF value < 10.00 .

Table of Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.60047586
Most Extreme Differences	Absolute	.098
	Positive	.086
	Negative	-.098
Test Statistic		.098
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data Processing with SPSS 26

The results of the normality test in the table above indicate a normal indication and do not indicate any deviation. This is corroborated by the results of the Kolmogorov-Smirnov test which was carried out in the significance column which gave a result of > 0.05 , which is a 0.200 result.

Multiple Linear Regression Test

Partial Test (T Test)

The results of the normality test in the table above indicate a normal indication and do not indicate any deviation. This is corroborated by the results of the Kolmogorov-Smirnov test which was carried out in the significance column which gave a result of > 0.05 , which is a 0.200 result.

Tabel Hasil Uji t

		Coefficients ^a			t	Sig.	Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	7.871	2.820		2.791	.008		
	Transparency (X1)	.172	.130	.180	1.323	.193	.658	1.519
	Public Finance Digitalization (X2)	.661	.155	.580	4.273	.000	.658	1.519

Source: Data Processing with SPSS 26

The significance of the transparency variable (X1) in the face of the corruption (Y) The significance value of the transparency variable (X1) is 0.193, which is the difference between 0.05 ($0.193 > 0.05$) and t ($1.323 < 1.682$). The transparency variable (X1) does not have a significant impact on the transparency (Y). This means that the difference in transparency (X1) does not have a real statistical impact on the corruption (Y).

The significance of the digitization of public (X2) is 0.000, which is less than 0.05 ($0.000 < 0.05$) and t ($4.273 > 1.682$). In addition, the t-value of 4.273 indicates a positive direction of the viewer (because the value is positive). The variable of digitization of public knowledge (X2) in a partial way has a significant impact on the prediction of the prediction (Y). This means that each prediction in the digitization of the prediction (X2) will be followed by an increase in the prediction of the prediction (Y) in a real way.

Simultaneous Test (F Test)

This assessment is used to assess whether the reigreisi model used is feasible or not. In other words, this assessment is used to determine whether the independen variable is independen in the same way as simultan. The assessment is based on significance values, where if the value of Sig. < 0.05 , then the independen variable is likely to have a positive impact on the deipeindein variabel The assessment of the situation is done by comparing the value of F with the F value, where the model is declared significant and feasible if F is $> F$ is tabel.

Tabel hasil uji f

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	108.537	2	54.269	20.223	.000 ^b
	Residual	112.707	42	2.684		
	Total	221.244	44			

Source: Data Processing with SPSS 26

Based on Table 4.9 above, it is known that the significance value of the value is 0.000. Since the significance value of the value of the value of the meaning of the word is 0.05 ($0.000 < 0.05$), then the mode of reigreisi is declared significant. If compared with the F-tabel value of 3.32 ($F\text{-hitung } 20.223 > F\text{-tabel } 3.32$), then it can be concluded that the hypothesis is accepted. This implies that the indeiindein variable (transparency X1 and digitization X2) is similarly simultan (mutually exclusive) to be significantly different from the deipeindein variable (Y correlation analysis).

Coefficient of Determination (R2)

This analysis is used to determine the probability of the variable in the deipeindein variable. This is done through the adjuisteid value of R squiarei, where if the number 1 is deicorrect, then the proportion of information provided by the variable indeipeindein in the analysis of the deipeindein variable.

Table of Determination Coefficient (R2) test results

Model	R	Model Summary ^b			Std. Error of the Estimate
		R Square	Adjusted Square	R	
1	.700 ^a	.491	.466		1.638

Source: Data Processing with SPSS 26

In the following modeling table above, it can be found that the value of the coi-dependent value of deiteirmination (R2) or the adjuisteid value of R squiarei is 0.466. This is equivalent to 46.6%, which means that the variable of coercive coherence (Y) is measured by the transparency variable (X1) and the digitization of puiblik (X2) is 46.6%. The remaining 54.4% is measured by other variables in this research.

The Effect of Public Financial Transparency (X1) on Corruption Prevention (Y)

Based on the results of the partial hypothesis test (uji t), it was found that the Puiblik Transparency variable (X1) had a significance value of 0.193 which was less than 0.05 ($0.193 > 0.05$) and t ($1.323 < 1.682$). This means that the Transparency of Puiblik Wealth (X1) did not have a significant impact on the Corruption Investigation (Y) at the Bauibau City Regional Investigation and Investigation Agency (BPKAD), until the Peirtama hypothesis (H1) which stated the existence of positive and significant evidence was rejected.

These results indicate that the lack of budget information and the provision of information on the budget and the provision of information on the budget is able to be done in a way that minimizes corruption within the context of the Bauibau City BPKAD. In the case of the empiris, the need for the provision of information, budgeting, and the re-evaluation of the APBD have been presented or published as a result of the re-evaluation, the number of cases has been updated along with the administrative formalities only. The community as principals has often faced difficulties in understanding the format of the presentation of data that has been carried out through the technocratic system, as well as the resumption of active participation or social control after the information is provided. As a result, the high level of transparency does not automatically increase the probability of deviation if it is not accompanied by critical and responsive eiksteirnal monitoring.

The results of this research are in line with the findings from Auiliza Oktari, Aguis Solikhin, and Dahmiri (2024) who in their research suggest that transparency does not have a significant impact on improving performance or reducing the distortion of regional funding because the information presented is optimized in a sustainable way by the researcher. This is the same as discovered by Yuihanis Lawdeiwi et al. (2020) who suggest that transparency does not have a significant impact on the effectiveness of the accountability of fund management due to the lack of public funding..

The Effect of Public Finance Digitalization (X2) on Corruption Prevention (Y)

Based on the partial hypothesis testing results (t-test), the Public Finance Digitalization variable (X2) yielded a significance value of 0.000 well below the 0.05 threshold ($0.000 < 0.05$) and a calculated t-value of 4.273 (exceeding the critical value of 1.682). These results demonstrate that Public Finance Digitalization (X2) has a positive and significant impact on Corruption Prevention (Y) at the Baubau City BPKAD, thereby confirming the second hypothesis (H2). The study underscores that the implementation of digital transformation at the Baubau City BPKAD—ranging from e-planning and e-budgeting systems to the Regional Government Information System (SIPD)—plays a crucial role in closing loopholes for corrupt practices. Digitalization successfully curtails excessive bureaucratic discretion by automating the standardization of administrative processes and enforcing role-based access controls. Furthermore, digital systems generate an audit trail (an electronic record) linked to every transaction activity. This ensures that data changes, approval workflows, and regional cash disbursements can be accurately tracked from start to finish, making it difficult for unscrupulous individuals to manipulate documents, inflate costs (mark-ups), or falsify reports without leaving an administrative trace. In the context of Agency Theory, this successful digitalization serves as a robust internal control mechanism. The integrated system compels agents (BPKAD personnel) to adhere to established electronic Standard Operating Procedures (SOPs), thereby enabling the early detection of deviant behavior acting as an early warning system before it results in financial loss to the state.

The Influence of Transparency (X1) and Public Finance Digitalization (X2) on Corruption Prevention (Y)

Based on the simultaneous hypothesis testing results (F-test), a significance value of 0.000 was obtained, which is well below the 0.05 significance level ($0.000 < 0.05$). These findings demonstrate that budget transparency and budget accountability, acting together, have a positive and significant impact on Regional Financial Management Performance at BPKAD Baubau City. This conclusion is based on respondent perceptions indicating that the integration of information openness and clear accountability has fostered a systematic budget formulation cycle aligned with national development planning standards (Astuti et al., 2024).

Theoretically, this is in line with Ageism Theory, where transparency and digitalization of public finances function as intuitive instruments to minimize information asymmetry. The agency's commitment to presenting quality financial reports to achieve a Fair Opinion Without Deliberation (WTP) and the timeliness of audit report completion (maximum 6 months after the end of the budget year) are clear evidence that the integration of these two variables simultaneously increases performance effectiveness. Thus, it can be emphasized that transparency and digitalization are not merely administrative obligations, but rather the main driving force that collectively increases the professionalism and performance of regional financial management in Baubau City.

PENUTUP

Based on the research findings and discussion regarding the influence of Public Financial Transparency (X1) and Public Financial Digitalization (X2) on Corruption Prevention (Y) at the Regional Financial and Asset Management Agency (BPKAD) of Baubau City, the following conclusions can be drawn:

Public Financial Transparency (X1) does not have a significant effect on Corruption Prevention (Y) at BPKAD Baubau City; therefore, the first hypothesis (H1) is rejected. This indicates that the openness regarding budget information and the publication of regional budget (APBD) documents implemented thus far has merely addressed administrative formalities. High levels of transparency have not yet succeeded in directly minimizing opportunities for corruption because the format of financial data presentation is overly technocratic and difficult for the general public (the principals) to comprehend; this is compounded by low levels of active participation and social oversight following the provision of information.

Public finance digitalization (X2) has a positive and significant impact on corruption prevention (Y) at the Baubau City BPKAD; thus, the second hypothesis (H2) is accepted. The implementation of digital transformation through systems such as e-planning, e-budgeting, and the Regional Government Information System (SIPD) has proven crucial in closing loopholes for corrupt practices. Digital systems successfully curtail excessive official discretion through process standardization and access restrictions (role-based access control), while also providing accurate electronic records (audit trails) that make it difficult to manipulate the budget without leaving an administrative trace.

Public finance transparency (X1) and public finance digitalization (X2) have a positive and significant impact on corruption prevention and regional financial management at the Baubau City BPKAD. The synergy between information openness and technology-based system modernization has proven to be a powerful instrument for minimizing information asymmetry, in accordance with the concepts of Agency Theory. Keterbatasan Ruang Lingkup Objek Penelitian ini hanya berfokus pada instansi BPKAD Kota Baubau, sehingga hasil penelitian mungkin tidak dapat digeneralisasi atau diterapkan secara langsung pada instansi pemerintah daerah lain atau Organisasi Perangkat Daerah (OPD) di lingkup Pemerintah Kota Baubau yang memiliki karakteristik dan sistem pengelolaan berbeda.

Public finance digitalization (X2) has a positive and significant impact on corruption prevention (Y) at the Baubau City BPKAD; thus, the second hypothesis (H2) is accepted. The implementation of digital transformation through systems such as e-planning, e-budgeting, and the Regional Government Information System (SIPD) has proven crucial in closing loopholes for corrupt practices. Digital systems successfully curtail excessive official discretion through process standardization and access restrictions (role-based access control), while also providing accurate electronic records (audit trails) that make it difficult to manipulate the budget without leaving an administrative trace.

Public finance transparency (X1) and public finance digitalization (X2) have a positive and significant impact on corruption prevention and regional financial management at the Baubau City BPKAD. The synergy between information openness and technology-based system modernization has

proven to be a powerful instrument for minimizing information asymmetry, in accordance with the concepts of Agency Theory.

ACKNOWLEDGEMENTS

The author extends sincere gratitude to both parents for their prayers, affection, support, and ceaseless motivation throughout the process of conducting this research. The author also expresses deep appreciation and thanks to the first supervisor, Wilda Fatmala, S.Sos., M.Si., and the second supervisor, Huisriah, S.Ei., M.M., for providing guidance, direction, input, corrections, and motivation throughout the research process and the completion of this scientific article. All the assistance, attention, and support provided have been invaluable to the author in successfully completing this research.

BIBLIOGRAPHY

- Aprianti, S., & Asyik, N. F. (2020). Pengaruh akuntabilitas, transparansi, dan pengawasan terhadap kinerja pengelolaan anggaran. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 9(10), 1–21.
- Asrulla, A., Risnita, R., Jailani, M. S., & Jeka, F. (2023). Populasi dan sampling (kuantitatif), serta pemilihan informan kunci (kualitatif) dalam pendekatan praktis. *Jurnal Pendidikan Tambusai*, 7(3), 26320–26332. <https://doi.org/10.31004/jptam.v7i3.10836>
- Astuti, H. P., Ilham, M., & Madjid, U. (2024). Pengaruh pengelolaan keuangan daerah, akuntabilitas dan transparansi terhadap kinerja keuangan pemerintah daerah di BPKAD Pemerintah Kota Tanjungpinang. *Jurnal Kajian Pemerintah: Journal of Government, Social and Politics*, 10*(1). [https://doi.org/10.25299/jkp.2024.vol10\(1\).17119](https://doi.org/10.25299/jkp.2024.vol10(1).17119)
- Dai, S. S. & R. M. (2025). Indonesian. *Jurnal Agregasi : Jurnal Aksi Reformasi Government Dalam Demokrasi*, 13(1), 96–111.
- Darusalam, D., Janssen, M., Sohag, K., Omar, N., & Said, J. (2021). The influence of ICT on the control of corruption: A study using panel data from ASEAN countries. *International Journal of Public Administration in the Digital Age*, 8(1), 16–31. <https://doi.org/10.4018/IJPADA.20210101.oa2>
- Fatmala, W., Husriah, H., & Farida, E. Y. (2024). Regulasi Retribusi, Fasilitas.Pelayanan Pasar, Tarif Retribusi dan Kemauan Membayar Retribusi Pasar. *Jurnal Promosi: Jurnal Pendidikan Ekonomi UM Metro*, 12(1), 167–179.
- Kurniawati, E., & Rindrayani, S. R. (2025). Pendekatan kuantitatif dengan penelitian survei: Studi kasus dan implikasinya. *SOSIAL: Jurnal Ilmiah Pendidikan IPS*, 3(1), 65–69. <https://doi.org/10.62383/sosial.v3i1.596>
- Murjani. (2022). Prosedur penelitian kuantitatif. *E-Jurnal Al-Musthafa*, 2(3), 43–56. <https://doi.org/10.62552/eam.v2i3.50>
- Oktari, A., Solikhin, A., & Dahmiri, D. (2024). Pengaruh akuntabilitas dan transparansi pengelolaan keuangan daerah terhadap kinerja keuangan daerah Pemerintah Kota Jambi dengan kompetensi pegawai sebagai variabel mediasi. *Jurnal Manajemen Terapan dan Keuangan (Maju)*, 13(3), 859–872.
- Pahlawan, E. W., Wijayanti, A., & Suhendro, S. (2020). Pengaruh kompetensi aparatur desa, sistem pengendalian internal, pemanfaatan teknologi informasi dan partisipasi masyarakat terhadap akuntabilitas pengelolaan dana desa. *Indonesia Accounting Journal*, 2(2), 162–172. <https://doi.org/10.32400/iaj.29261>
- Pandiangan, D. F., & Albina, M. (2025). Model dan tahapan penelitian kuantitatif: Pendekatan teoretis dan praktis dalam kajian pendidikan. *IHSAN: Jurnal Pendidikan Islam*, 3(3). <https://doi.org/10.61104/ihsan.v3i3.1494>
- Purnamasari, P., Amran, N. A., Nu'man, A. H., Frendika, R., Mohamad Nor, M. N., Ismail, M. S., Tyasari, I., & Bala, H. (2022). Penta-helix model of e-government in combating corruption in Indonesia and Malaysia: The moderating effect of religiosity. *F1000Research*, 11, Article 1370. <https://doi.org/10.12688/f1000research.121746.3>
- Sabani, A., Thai, V., & Hossain, M. A. (2023). Factors affecting citizen adoption of e-government in developing countries: An exploratory case study from Indonesia. *Journal of Global Information Management*, 31(1), 1–23. <https://doi.org/10.4018/JGIM.318131>
- Sholihah, S. M., et al. (2023). Konsep uji asumsi klasik pada regresi linier berganda. *Jurnal Riset Akuntansi Soedirman*, 2(2), 102–110. <https://doi.org/10.32424/1.jras.2023.2.2.10792>
- Sofyani, H., Riyadh, H. A., & Fahlevi, H. (2020). Improving service quality, accountability and transparency of local government: The intervening role of information technology governance.

- Cogent Business & Management*, 7(1), Article 1735690.
<https://doi.org/10.1080/23311975.2020.1735690>
- Tarjo, T., Vidyantana, H. V., Anggono, A., Yuliana, R., & Musyarofah, S. (2022). The effect of enterprise risk management on the prevention and detection of fraud in Indonesia's local government. *Cogent Economics & Finance*, 10(1), Article 2101222.
<https://doi.org/10.1080/23322039.2022.2101222>
- Transparency International Indonesia. (2025, February 11). *Indeks Persepsi Korupsi 2024: Korupsi, demokrasi, dan krisis lingkungan*. <https://ti.or.id/indeks-persepsi-korupsi-2024-korupsi-demokrasi-dan-krisis-lingkungan-2/>
- Utami, Y. (2023). Uji validitas dan uji reliabilitas instrument penilaian kinerja dosen. *Jurnal Sains dan Teknologi*, 4(2), 21–24. <https://doi.org/10.55338/saintek.v4i2.730>
- Wardani, W. C., & Isnawati, S. (2025). pengaruh akuntabilitas, transparansi dan penerapan anggaran berbasis kinerja terhadap kinerja keuangan pemerintah provinsi jawa tengah dengan pengawasan sebagai variabel moderasi. *Journal of Economic, Business and Accounting*, 8(4), 2282–2298.
- Yuniarta, G. A., & Purnamawati, I. G. A. (2020). Key elements of local government transparency in new public governance. *Problems and Perspectives in Management*, 18(4), 96–106.
[https://doi.org/10.21511/ppm.18\(4\).2020.09](https://doi.org/10.21511/ppm.18(4).2020.09)
- Zahra, F., Abdullah, M. I., Kahar, A., Din, M., & Nurfalah, N. (2021). Preventing procurement fraud in e-purchasing for Indonesian local governments. *Journal of Asian Finance, Economics and Business*, 8(2), 505–511. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0505>