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ASSESSING THE INFLUENCE OF DIGITAL PUBLIC INFORMATION SYSTEMS ON TRANSPARENCY AND AUDIT OPINIONS: A STUDY OF JAVA'S LOCAL GOVERNMENTS

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Abstract

Digital transformation in the Information and Documentation Management Officer (PPID) services is an important instrument in promoting transparency and accountability of local governments in Indonesia. PPID faces significant challenges in ensuring transparency of public information, particularly in terms of incomplete or outdated data on their websites, as well as weak audit and evaluation processes. There is a lack of comprehensive studies on the success of digitalizing real-time information updates on PPID websites and its impact on the availability of public data to measure accountability. This research aims to examine the influence of PPID's digital transformation and the transparency of the publication of Local Government Financial Statements (LKPD) on the likelihood of obtaining an Unqualified Opinion (WTP) of local governments in Java. Logistic regression analysis was used to test the relationship of each variable with the audit opinion. This research conducts cross-sectional design. The results show that digital transformation does not have a significant influence on the audit opinion, but there is a positive and significant relationship between digital transformation and publication transparency. It is inferred that having information on PPID website alone is not enough to improve the quality of financial statements (LKPD) to receive an Unqualified Opinion. However, based on the mediation analysis, digital transformation increases transparency but does not serve as a bridge to the influence on the audit opinion. These findings confirm digitalization and transparency as a procedural rather than substantive reinforcing agency theory on persistent information asymmetry even when the information is available. Local governments, Supreme Audit Agency (BPK), and Information Commission should prioritize PPID quality and LKPD consistency over mere platform adoption to achieve accountability gains.

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INTRODUCTION

In Indonesia, Commission Information Regulation Number 1 of 2021 emphasizes the role of Information and Documentation Management Officers (PPID) as the front line of public information openness, including providing access to local government financial documents. PPID in Indonesia aims to reduce information asymmetry. However, the quality of PPID implementation in various regions still shows significant variations (Guntur, Tuan, & Asnawi, 2025), especially in terms of digital technology utilization (Marlia, Hadisiwi, & Priyatna, 2025), information service quality (Wibowo, Darto, & Makchul, 2025), and the publication of financial documents accessible to the public (Ryanda, 2025). Differences in the level of digitalization of PPID have the potential to create disparities which highlights a gap between procedural transparency (availability of LKPD) and substantive accountability (audit opinion) in financial transparency among local governments, especially in regions with diverse institutional capacity levels such as Java.

One of the key indicators of local government financial accountability is the audit opinion issued by the Supreme Audit Agency (BPK). An Unqualified Opinion (WTP) reflects that the financial statements have complied with accounting principles and are reliable to stakeholders. Previous research has shown that information quality, transparency of public data, and financial management effectiveness can influence the likelihood of obtaining a WTP opinion (Fitriani, Apandi, & Widiarsono, 2025; Hendiarto, Sangapan, Paryanti, Manurung, & Manurung, 2025). However, there is limited research specifically examining how digital innovation in the Information and Documentation Management Officers (PPID) is affected by the presence of an official website, completeness of digital features, and publication quality (Arrofi & Kawuryan, 2025) can impact the quality of the audit opinion. Local Government Financial Statements (LKPD) contribute to improving the quality of the audit opinion.

The presence of an active and fully functional PPID website can be a representation of the level of digital transformation in local government. Features such as online information request forms, public document archives, request logs, and site security (HTTPS) reflect a more mature digital readiness. At the same time, the complete, timely, and easily accessible publication of financial reports is a tangible form of financial transparency that enables the public, independent monitors, and auditors to access relevant information without barriers (Adi & Aziz, 2025). Theoretically, strong PPID digitalization and good information openness can reduce information asymmetry between local government and auditors, facilitate the audit evidence collection process, and ultimately increase the chances of local government receiving an unqualified opinion (Agustina, 2025; Prasetya & Tia, 2025).

Java Island, as the centre of national administration and economy, offers an interesting research context due to its high level of heterogeneity in fiscal capacity, governance quality, and technology adoption (Amsyah & Sudardi, 2025). This condition allows for a sharper analysis of the extent to which the variation in the digitalization of Information and Documentation Management Officer (PPID) affects the output of local government audits. Table 1 shows that the implementation of PPID in the provinces of Java still faces imbalances in the level of digital transformation, responsiveness of public information services, and transparency of financial reports. Although all provinces have active PPID, the quality of information disclosure is not uniform, as indicated by the variation in the Public Information Disclosure Index (IKIP) values, significant differences in the number of information requests received and response speed, and inconsistency in

the publication of financial reports among regions. West Java demonstrates more mature digital transparency, while other areas such as Central Java, East Java, and DIY have varying data completeness and sometimes scattered across different Regional Apparatus Organizations (OPDs). This inconsistency highlights that the digital readiness of local government transparency is still uneven, which could potentially affect the differences in the quality of fiscal accountability and the achievement of audit opinions (WTP or non-WTP) in each region.

Table 1. Implementation of Public Information Disclosure and Transparency in Java

Province	IKIP	Number of Applications (year) / Notes	LKPD in (available?)	PPID Source (link)
West Java	IKIP West Java - 85.22 (Informative) - 2024. (West Java Information and Documentation Center)	1,315 requests (2022); 951 granted in full; average response time 4 working days. (West Java PPID)	Yes, Financial Statements & Opinion are available on the Financial Report / Periodic Information page. (West Java PPID)	PPID West Java Province - Reports & Periodic Information. (West Java PPID)
Central Java	IKIP: available on the KIP portal / dataset (annual scores can be downloaded). (Information Commission)	86 requests (until August 2025); average service time 2 working days (Central Java Provincial PPID statistics). (Central Java PPID)	Yes, Budget Information & LKPD page on Central Java PPID (download link for LHP & LKPD). (Central Java PPID)	PPID Central Java Province - Recapitulation & Local Government Data. (Central Java PPID)
East Java	IKIP/status: listed in the provincial PPID report; see the 2023 Information Service Report. (ppid.jatimprov.go.id)	Number of requests recorded in the 2023 PPID Report (see the PPID East Java Provincial report document). (ppid.jatimprov.go.id)	Yes, "Audited Financial Statements" page and LKPD documents are available (link). (ppid.jatimprov.go.id)	PPID East Java Province - PPID Reports & Financial Reports. (ppid.eastjava.go.id)
Special Capital Region of Jakarta	IKIP/status: DKI listed as "Informative" in the KIP monitoring (see DKI KIP/PPID Report). (DKI Jakarta PPID)	Service statistics & PPID reports available (DKI Jakarta PPID annual report; see the PPID Report page). (DKI Jakarta PPID)	Yes, Public Information List includes Financial Statements & Opinion (DIP page). (Jakarta PPID)	PPID Jakarta Capital City - Reports & Statistics. (Jakarta Capital City PPID)
Banten	Status: Predicate "Towards	Example: Public Information Service Report for Banten	Yes (limited), service documents & some Financial Statements	PPID Banten Province - Public

	Informative" (Banten PPID report 2023/2024). (ppid.bantenprov.go.id)	2023 (number of requests recorded in the report). (ppid.bantenprov.go.id)	are available on the provincial PPID. (ppid.bantenprov.go.id)	Information Service Reports (PDF). (ppid.bantenprov.go.id)
Special Region of Yogyakarta	IKIP/Informatica Commission DIY Report: available (see Annual Report & IKIP DIY). (DIY Regional Information Commission)	Example: Yogyakarta City recorded 167 requests (2023) at one of the agencies; see the relevant city/district PPID report. (bpbj.jogjakota.go.id)	Yes, LKPD and budget reports can be found on the PPID/OPD DIY page (vary between OPDs). (Yogyakarta Religious Court)	DIY Information Commission & Local PPID - annual reports & statistics. (DIY Regional Information Commission)

Source: Data processed in 2025

Public information transparency through the digitalization of the Information and Documentation Management Officer (PPID) has become one of the key indicators of governance quality in Indonesia. Providing financial information to public is standart procedural of transparency. The ability to present a fairly presented Local Financial Statement (LKPD) in the website can be called Fiscal Accountability. Several studies have shown that effective implementation of PPID, including providing financial documents such as LKPD online, enhances fiscal accountability and public trust (Wibowo, Darto, & Makchul, 2025; Zega, Telaumbanua, Bate'e, & Gulo, 2025). This is in line with the principles of e-governance, where digitalization of public information serves to accelerate the flow of information and minimize budget management errors (Suryanto & Dai, 2025). Research at provincial and district levels indicates varying quality of PPID and transparency of LKPD, leading to disparities between regions with mature digital transformations and those still in the adaptation phase (Putri, 2025; Zega, Telaumbanua, Bate'e, & Gulo, 2025).

In addition, literature on the relationship between public transparency and audit opinions suggests that information transparency, especially regarding finances, can increase the chances of local governments obtaining an Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK) (Hendiarto, Sangapan, Paryanti, Manurung, & Manurung, 2025). By providing complete and timely financial reports, local governments not only fulfill regulatory obligations but also support external and internal oversight processes. Previous research also confirms that digital transparency through public information systems has a positive correlation with audit quality, fiscal control, and fraud reduction (Asmu'i, 2025). Unqualified Opinion (WTP) serves as the best standard indicator, signalling robust governance unlike the other opinion which denote control weaknesses. This indicates that the digital transformation of the Information and Documentation Management Officer (PPID) serves as an enabler for fiscal accountability and strengthens audit opinions.

Based on Table 1, in the context of Java Island, differences in digital capacity between provinces and OPDs result in variability in the quality of public information services. West Java and DKI Jakarta tend to have more informative and responsive PPIDs, while Banten, Central Java, East Java, and DIY show variations among OPDs, especially in the publication of LKPD and documentation of information requests. This gap indicates

that although information openness regulations are universal, the effectiveness of digital PPID implementation is greatly influenced by technical capacity, human resource commitment, and bureaucratic culture. Therefore, this research attempts to examine the influence of digital transformation and PPID transparency on the acquisition of WTP audit opinions as a fiscal accountability indicator in the provinces of Java. Specifically, this study aims to measure the influence of digital transformation of PPID and the openness of LKPD publications on the opportunities for local governments in Java to obtain WTP opinions. Additionally, this research also examines whether the combination of both forms have a synergistic effect that further strengthens the chances of obtaining better audit opinions. This study is expected to provide empirical contributions to the literature on e-government, public transparency, and public sector accountability, while also offering practical insights for local governments to optimize the function of PPID as a strategic instrument for improving the quality of local financial governance.

This research is built on a conceptual framework that connects the digital transformation of the Information and Documentation Management Officer (PPID) and the transparency of the publication of Financial Statements of Local Governments (LKPD) with the local government's audit opinion as an indicator of fiscal accountability. In this framework, Digital Transformation (DT) serves as the foundation for the capacity of local governments to provide public information services digitally, including features such as online application forms, document archives, request logs, and data security. Meanwhile, Transparency (TR) reflects the extent to which local governments openly publish complete, timely LKPD in an easily accessible format, accompanied by audit opinions. This framework assumes that improving digital capacity will facilitate the implementation of public transparency, thereby directly or synergistically increasing the likelihood of local governments obtaining an Unqualified Opinion from the Supreme Audit Board. Furthermore, this research is based on Dong & YinWei (2024) study on how digital transformation of companies influences audit opinions, focusing on the contribution of digitalization in enhancing information transparency and internal control quality. Dong & YinWei (2024) conclude that digital transformation is not just a technical innovation but also a governance instrument that directly impacts the quality of audit opinions through increased transparency and internal control effectiveness. This relationship is explained through several theoretical foundations such as agency theory, which explains digitalization to reduce information asymmetry, stating that digital systems enhance transparency and digitalization serves as a signal of good governance, and reinforcing an organization's control activities. It remains untested in Indonesia's public sector. Based on this framework, the research formulates three main hypotheses:

H1: The digital transformation of PPID has a positive impact on audit opinions.

H2: The digital transformation of PPID has a positive impact on the transparency of LKPD publication.

H3: The digital transformation of PPID has a positive impact on audit opinions through the transparency of LKPD publication.

METHOD

This research employs a quantitative approach with a cross-sectional design to examine the impact of PPID digital transformation on audit opinions through the transparency of local government financial statements (LKPD) publication in Java. The population unit includes all local governments, both provinces and regencies/cities. Research sample consists of 6 provinces and 118 regencies/cities. Data was collected

through the observation of PPID documents and official LKPD publications of each local government from 2021-2023. The variables in this study consist of Digital Transformation (DT = X1), measured through two indicators: DT_binary (1 if the local government has an active official PPID website, 0 if not); and Transparency (TR = X2), measured by TR binary (1 if the LKPD is uploaded on the PPID website, 0 if not). The Audit Opinion variable (AO = Y) is binary, with 1 = Unqualified Opinion (WTP) and 0 = Non-WTP (WDP, Adverse, TMP). Variables are operationalized at the macro-institutional level by using a validated binary dummy which is an ideal threshold detection method for public sector context. This research utilizes logistic regression analysis by using SPSS, which allows the evaluation of the individual and combined effects of DT and TR on the likelihood of local governments obtaining WTP opinions. This technique was chosen because the dependent variable is binary, and the logistic model can predict the probability of achieving audit opinions based on the level of digital transformation and public transparency possessed by local governments. While testing the mediation model, using Hosmer-Lemeshow test to test the model logistic. If p-value > 0.05, the mediation model is adequate fit.

RESULTS AND DISCUSSION

Descriptive Statistics

There are 372 samples tested in this research. The initial descriptive analysis reveals that the level of Digital Transformation (X1) has a mean score of 0.58 with SD 0.494 indicate moderate adoption of digital transformation across local governments. It means that 58% or 216 of Java's local governments have implemented digital transformation of PPID websites, while 42% or 156 of Java's local governments have not yet. In contrast, Transparency (X2) shows a lower mean of 0.32 with SD 0.468, only 32% or 119 governments exhibiting LKPD Disclosure, and 68% or 253 governments demonstrating limited transparency. This result highlights a digital infrastructure gap, where the PPID website exists but fails to deliver transparency. This indicates that although most local governments have a digital PPID website, the quality of information transparency through the publication of LKPD is still relatively low. These results are shown in Table 2.

Table 2. Descriptive Analysis

Variable	Mean	Std. Dev	N
X1 – Digital Transformation	0.58	0.494	372
X2 – Transparency	0.32	0.468	372

The Influence of Digital Transformation on Audit Opinion (Regression 1)

The logistic regression results indicate that Digital Transformation (X1) does not have a significant impact on Audit Opinion (Y). The p-value = 0.691, Exp(B) = 0.894, suggests that the presence or quality of digital PPID does not increase the likelihood of obtaining a WTP opinion. This may be because the digitalization indicators of PPID more reflect the readiness of information services but are not directly linked to the quality of local financial management that forms the basis for BPK audit opinions. In conclusion, H1 is not supported.

Table 3. Logistic Regression Results X1 → X3 (Total Effect)

Variable	B	S.E.	Wald	Sig.	Exp(B)
X1	-0.112	0.282	0.158	0.691	0.894
Constant	1.656	0.218	57.594	0	5.240

The Influence of Digital Transformation on Transparency (Regression 2)

The linear regression model indicates that Digital Transformation has a positive and significant impact on the transparency of LKPD. The coefficient X1 = 0.147, $p = 0.003 < 0.05$. Therefore, the conclusion that H2 (relationship X1 → X2) is supported. The availability of the digital infrastructure of PPID Website reduces procedural information asymmetry, enabling timely LKPD disclosure. This validates the signaling theory that PPID's website function signals government committed on transparency.

Table 4. Linear Regression Results X1 → X2

Variable	B	Std. Error	Beta	t	Sig.
X1	0.147	0.049	0.155	3.023	0.003
Constant	0.237	0.037	-	6.398	0

The Influence of Digital Transformation and Transparency on Audit Opinion (Regression 3)

In the full model, neither predictor variables (Digital Transformation and Transparency) are not significant in influencing Audit Opinion. Table 3 shows the value of X1 → X3: $p = 0.816$, $\text{Exp}(B) = 0.936$ and the value of X2 → X3: $p = 0.301$, $\text{Exp}(B) = 0.740$. It means that transparency fails to mediate the digital transformation to audit opinion. It confirms that there is no indirect pathway from digitalization to substantive fiscal accountability. These results suggest that although the digitalization of PPID enhances transparency, there is no evidence that transparency or digitalization contributes to improving the audit opinion. Transparency reduces the information asymmetry, but quality asymmetry remains. Therefore, the mediated hypothesis H3 (Transparency → Audit Opinion) by transparency is not supported.

Table 5. Logistic Regression Results X1 and X2 → X3

Variable	B	S.E.	Wald	Sig.	Exp(B)
X1	-0.067	0.286	0.054	0.816	0.936
X2	-0.301	0.291	1.069	0.301	0.740
Constant	1.733	0.233	55.493	0	5.659

Based on table 6, it shows that $p = 0.997 > 0.05$. There is no significant difference between predict and observed values. This means that the logistic model accurately predicts Audit Opinion.

Table 6. Hosmer and Lemeshow Test Result

Step	Chi-square	df	Sig.
1	.006	2	.997

PPID digital transformation boosts procedural transparency, but in fact fails in enhancing substantive audit outcomes. This success in revealing digital infrastructure is necessary but insufficient for impact on the Audit opinion.

DISCUSSION

The logistic regression results indicate that digital transformation of the PPID (X1) does not have a significant influence on the audit opinion (Y). The presence or quality of digital PPID does not increase the likelihood of obtaining a WTP opinion. Agency theory reveals that digital infrastructure may decrease access to information asymmetry, but the quality asymmetry still remains. This finding is consistent with previous studies stating that the digitalization of public information services primarily enhances administrative transparency rather than the quality of substantive accountability (Agusnur, 2025). The audit opinion of the Supreme Audit Agency (BPK) is more influenced by the effectiveness of internal control systems, compliance with accounting standards, and the quality of asset management, rather than the level of digitalization of the PPID website (Halim & Kusufi, 2007). Therefore, the digitalization of the PPID has not yet reached the technical domain that determines the audit opinion.

Research findings indicate a significant and positive relationship between digital transformation (X1) and the transparency of LKPD publication (X2). The availability of the digital infrastructure of PPID Website reduces procedural information asymmetry and enabling timely disclosure. This validates the signaling theory that PPID's website function signals government committed on transparency. This is consistent with a study by Suryanto, Kurniati, & Poni, (2025), which explains that local governments with better digital infrastructure tend to provide public information more comprehensively and timely. Technological capabilities facilitate systematic, easily accessible, and standardized document presentation, making the digitization of Public Information and Documentation Services (PPID) a catalyst for openness in local government financial documents.

Although digitalization enhances transparency, the publication of financial statements has not been proven to increase the likelihood of obtaining a clean audit opinion. This reinforces the finding that information transparency tends to be procedural and does not always reflect the quality of the financial report substance (Agustina & Setyaningrum, 2019). The Supreme Audit Agency (BPK) assesses the quality of reports based on compliance with accounting standards, the effectiveness of internal control systems, and the adequacy of disclosures, not just on the transparency of publication. Publication transparency indicates a willingness to disclose (Saikailoat & Handrina, 2024).

Mediation analysis indicates that although digital transformation enhances transparency, transparency does not serve as a pathway mediating the influence on audit opinions. This exposes the digital transparency trap which shows a procedural disclosure paradoxically signals higher-risk entities overcompensating for weak controls and challenging digital governance. These results support the argument that government digitalization requires institutional strengthening to achieve substantive accountability (Cordella & Tempini, 2015). Without a strong integration between digitalization, the quality of the Internal Control System (ICS), and accounting development, digital transformation only impacts the front-end aspects, not the quality of financial reporting on the back end. The lack of influence on audit opinions emphasizes the need for local governments to combine digitalization of Public Information Disclosure (PPID) with

improving internal control systems, enhancing accounting personnel competencies, and managing local assets. E-government, including digital PPID, becomes effective only when supported by good financial governance, accurate record-keeping processes, and maintained audit trails.

CONCLUSIONS AND SUGGESTIONS

The research findings indicate that, in general, digital transformation does not have a significant influence on audit opinions. However, there is a positive and significant relationship between digital transformation and public transparency. Nevertheless, the results show that based on mediation analysis, digital transformation enhances transparency but does not serve as a bridge to influence audit opinions. Overall, this study confirms that digitalization improves transparency but does not guarantee enhanced accountability. Specifically, this study argues that the digital transformation of the Public Information Service (PPID) and the level of publication transparency of the Regional Financial Statements (LKPD) play a role in increasing the chances of local governments in Java Island obtaining Unqualified Opinion (WTP). Regions that have official and active PPID websites, as well as implement more comprehensive digital features such as online application forms, public document archives, and HTTPS security, tend to have more organized and accountable public information management systems. Furthermore, open, complete, and timely publication of LKPD has been proven to strengthen the perception of fiscal transparency, thereby supporting the preparation of higher-quality financial reports. These findings affirm that the digitalization of public information services not only enhances accessibility but also contributes to improving the quality of local financial governance. Therefore, the combination of digital transformation and good transparency serves as a crucial foundation in achieving the best audit opinions for local governments. These findings confirm that digitalization drives procedural transparency yet fails to bridge to substantive fiscal accountability, as BPK prioritizes internal controls over disclosure of access.

Based on research findings, local governments are advised to strengthen the implementation of digital transformation of the Information and Documentation Management Officer (PPID) through enhancing feature completeness, continuous content updates, and reinforcing security and accessibility of public information services. These efforts need to be complemented by improving the quality of the Local Government Financial Statements (LKPD) publications, particularly in terms of timeliness, document completeness, format consistency, and the availability of easily accessible annual archives for the public. At the national level, the Ministry of Home Affairs, the Supreme Audit Agency (BPK), and the Information Commission are expected to develop standardized digitalization guidelines for PPID to create uniform transparency practices across regions and encourage benchmarking processes for lagging local governments. Additionally, integrating the PPID system with local financial reporting platforms such as SIMDA or SIPD is crucial to ensure data consistency between public information and formal financial reporting mechanisms. This research has a limitation on methodological terms including binary variable simplicity and cross-sectional design precluding causality. To enrich future research perspectives, further studies are recommended to include other variables such as human resource capacity, digital infrastructure quality, and local leadership commitment, thereby expanding the understanding of factors influencing the quality of audit opinions more comprehensively. Therefore, it is essential to delve deeper into the context of information transparency in future research.

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