

FACTORS INFLUENCING TRANSPARENCY OF CITY GOVERNMENT: CENTRAL AND EASTERN INDONESIA

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ABSTRACT

This study examines the determinants of city government transparency in Central and Eastern Indonesia over the period 2019–2023, focusing on four variables: government size, quality of financial reporting, administrative responsiveness, and political environment. Using ordinal logistic regression on secondary data from 21 city governments (105 observations), the findings reveal that government size has a positive and significant effect on city government transparency ($\beta = 0.725$, $p = 0.002$), indicating that larger governments with greater institutional capacity are more likely to achieve higher levels of transparency. In contrast, financial reporting quality ($p = 0.713$), administrative responsiveness ($p = 0.404$), and political environment ($p = 0.757$) do not exert statistically significant effects on transparency. These results imply that city government transparency in Central and Eastern Indonesia is driven more by structural and institutional capacity than by administrative performance or political conditions. The originality of this study lies in its focus on the underexplored context of Central and Eastern Indonesian cities using ordinal logistic regression to capture hierarchical variation in transparency levels, demonstrating that institutional capacity – not administrative compliance or political dynamics – is the primary determinant of public information disclosure in resource-constrained regions. Policymakers should prioritize strengthening institutional capacity, human resource development, and digital infrastructure to enhance transparency at the local government level.

Keywords: government transparency; city government size; financial reporting; city administrative responsiveness; political environment.

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INTRODUCTION

Government transparency is a critical issue in promoting accountability and reducing corruption globally, as reflected in the 2024 Corruption Perceptions Index (CPI) with a stagnant global average of 43, where most countries score below 50, indicating weak transparency, while countries such as Denmark achieve significantly higher scores (Transparency International, 2025). In Southeast Asia, transparency challenges persist due to limited digital infrastructure and weak institutional capacity, with Indonesia still facing issues in public information disclosure (Saputri et al., 2024). Although the national IKIP score increased to 75.65 in 2024, it remains moderate and reveals regional disparities, particularly in eastern provinces such as Papua, Maluku, and East Nusa Tenggara, where scores are lower and indicate weaknesses in the Public Information

Disclosure System (Komisi Informasi Pusat, 2025). These gaps are further exacerbated by inadequate information technology, limited human resource capacity, and low responsiveness in delivering online services and financial reports (Adiputra et al., 2018), highlighting the need for empirical research on the determinants of city government transparency, including government size, financial reporting quality, administrative responsiveness, and the political environment.

Effective city governance and public legitimacy require transparency and accountability. Transparency refers to the timely access to information regarding policies, budgets and performance whereas accountability is the responsibility of the officials to be answerable regarding the utilization of resources and the outcomes of policies (Jannah & Haliah, 2025). Proper implementation enhances cost effectiveness of the budget and publicity. The reason why the theory of agency is relevant is that, due to information asymmetry, government (agent) and community (principal) relationships are characterized by the absence of disclosure, which can be mitigated by disclosure (Hendrastuti & Harahap, 2023). Reporting financial and performance in an open environment reduces the difference in information and minimizes risks of misuse (Husain et al., 2025). Transparency is also not only an administrative responsibility, but a strategic device of responsible governance.

City transparency and accountability are dependent on the size of government. It is reflected in assets, revenue, and regional spending and is an index of operational capacity and financial management (Nuryani & Firmansyah, 2020). Governments with more resources have an opportunity to offer more information on the part of the government and fulfill the expectations regarding the detailed reports on financial activities (Rahmadanni & Deviani, 2024). Nevertheless, the larger size may introduce bureaucracy and risks budget anomalies in case the control is lax. The literature has some findings that reveal that larger governments are more transparent as they have a narrower oversight (Yudistira & Rohman, 2022) and others show that being large makes financial management more difficult and restricts full disclosure (Budiarto & Indarti, 2022).

Other than the size of the government, the quality of financial reporting is also a very important factor that defines the extent of transparency of the city governments. It is assessed in terms of timeliness, completeness, reliability, relevance and accessibility of information

(Herindraningrum & Yuhertiana, 2021). Quality reporting is one that gives verifiable data which can be checked by the citizens, supervisory bodies and auditors. It permits the citizens to view how regional budgets are planned and distributed and how the performance of the government is attained (Supriono et al., 2023). The research indicates a contradictory outcome, and Supriono et al. (2023) conclude that or improved transparency due to the complete and conveniently available information in a better report. Yudistira & Rohman (2022) discover that even when the technical quality of reports is high, in case reports are not massively published or presented in a manner that would be comprehensible to the population, transparency may be low.

Transparency is based on quality reports and responsiveness of the government. Information is readily available with local governments that act fast in responding to the needs of people based on their requests and complaints (Widanti, 2022). The open publication of budgetary data, performance reports and policy documents develops a sense of trust amongst the population and more citizens are attracted (Porumbescu, 2015; Sofyani et al., 2022). Lack of responsiveness has delays and restricts access to information that lessens accountability (Torres-Sandoval et al., 2025). Responsiveness is increased through strengthening human resources, the application of information technology, and effective complaint mechanisms (Rekunen et al., 2025). Governmental high responsiveness can help governments attain the needs of people in time and facilitate transparency (Gunawan & Arifin, 2023). Responsiveness itself is not able to enhance the transparency without structured information disclosure (Yudistira & Rohman, 2022).

Another external factor affecting local government transparency and accountability is the political environment, where government commitment to public access to information is influenced by political stability and electoral competition (Azzani et al., 2024). In competitive political contexts, transparency is more prevalent as public and opposition pressures encourage accountability in policy and budgeting (Judijanto et al., 2024), whereas dominant political power with weak oversight increases the risk of budget misuse due to low transparency (Thuy & Lim, 2023). The commitment of regional leaders remains a crucial determinant of budget transparency regardless of ICT infrastructure (Tavares & da Cruz, 2020). A supportive political climate also promotes the use of technology in publishing financial reports online, while democratic competition drives information disclosure to maintain accountability and legitimacy (Yudistira

& Rohman, 2022). However, administrative capacity and bureaucratic commitment alone are insufficient to ensure transparency, as political dynamics remain the determining factor (Budiarto & Indarti, 2022).

This paper examines how city government transparency is influenced by government size, financial reporting quality, administrative responsiveness, and the political environment in Central and Eastern Indonesia, regions that face challenges in digital infrastructure, bureaucracy, and geography. Using ordinal logistic regression, transparency is analyzed as a hierarchical variable in the post-COVID-19 period (2019–2023). The findings show that transparency is more closely linked to structural and institutional capacity than to administrative compliance, service responsiveness, or political dynamics, highlighting the importance of strengthening institutional capacity to support information disclosure and accountable governance in resource-limited areas.

LITERATURE REVIEW

Agency theory

The agency theory is applied to explain the relationships between the principals and the agencies such that community places their authorities on local governments to manage the assets of the community and policies (Jensen & Meckling, 1976). Agents possess greater access to information than principals, which leads to possible conflicts of interests that should be monitored, disclosed, and distinguished through accountability, transparency, and oversight of the interests of the people (Chen & Ganapati, 2023). Agency costs are minimized through financial reporting transparency and trust is established (Siahay, 2023). The theory also assists in explaining the impact of the government size, financial reporting quality, responsiveness in the administrative bodies, and the political environment on transparency. Greater expectations are imposed on larger governments that need to be more open (Hendrastuti & Harahap, 2023). Good financial reports will be an indicator of prudent exercise of power (Qadri et al., 2024). Administrative responsiveness provides the information in a timely and accurate manner (Sari & Muslim, 2023). Political competition also brings about transparency, which promotes credibility among governments (Zhao et al., 2023). The agency theory can therefore give a clear guideline to the aspects that define what makes the city government transparency in Indonesia.

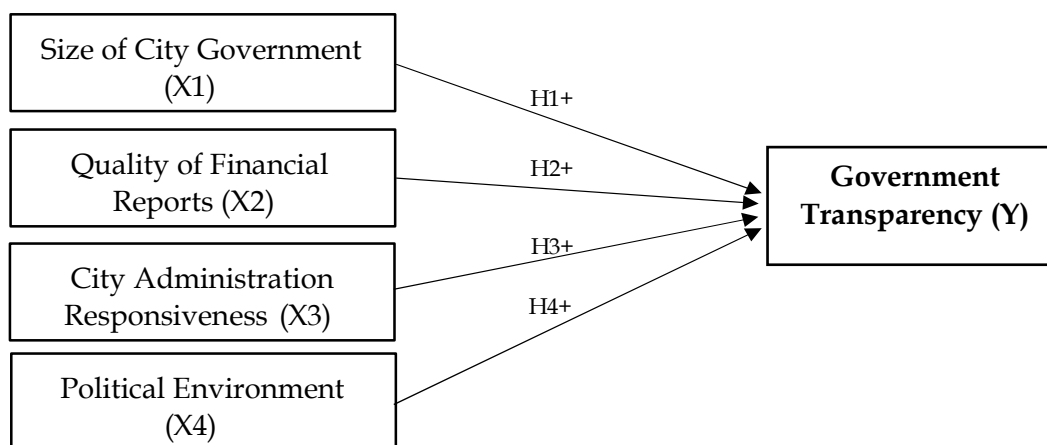


Figure 1. Theoretical Framework

The Effect of Government Size on City Government Transparency

The size of the government indicates the ability and sophistication of managing city resources. It is commonly measured by total assets, regional budgets, and government expenditures (Nuryani & Firmansyah, 2020). Larger city governments generally possess greater financial resources, more advanced information systems, and stronger administrative capacity, enabling them to manage and disseminate public information more effectively. In addition, larger governments face higher public scrutiny and accountability demands due to the scale of their operations. Therefore, they are encouraged to disclose more information to reduce information asymmetry and strengthen public trust. In contrast, smaller governments often experience limitations in technology, human resources, and institutional capacity, which may hinder transparency practices (Rahmadanni & Deviani, 2024). Research by Yudistira & Rohman (2022) and Hasibuan & Muid (2022) have determined that government size positively and significantly influences public transparency among local governments in Indonesia.

H₁: Government size has a positive and significant effect on government transparency

The effect of financial statement quality on city government transparency

The quality of financial reports refers to the extent to which they provide relevant, reliable, comparable, and understandable information for decision-making purposes (Herindraningrum & Yuhertiana, 2021). Financial reports must be prepared honestly, completely, and timely to reflect the true financial condition of the government (Yudistira & Rohman, 2022). High-quality financial reporting enhances transparency by enabling citizens, oversight bodies, and other

stakeholders to accurately assess government performance and budget management (Lutvitasari, 2025). Better financial reporting quality can reduce information asymmetry between the government and the public by providing easily accessible and credible information. Governments with higher-quality financial reports are expected to demonstrate stronger transparency practices. Various empirical study findings by Gunawan & Arifin (2023) and Supriono et al. (2023) indicate that there is a positive and significant correlation between the quality of financial reporting and government transparency.

H₂: The quality of financial reports has a positive and significant effect on government transparency

The Influence of administrative responsiveness on city government transparency

Administrative responsiveness refers to the ability of local governments to respond quickly and appropriately to public needs, complaints, and requests (Widanti, 2022). Responsive governments tend to provide updated information, improve communication with citizens, and facilitate public access to government services and policies (Torres-Sandoval et al., 2025). This condition supports transparency because information becomes more accessible and easier for the public to obtain. Furthermore, responsiveness reflects a participatory and accountable governance approach that strengthens public trust. Governments with strong responsiveness are expected to disclose information more openly as part of their service commitment (Ibrahim et al., 2024). Research by Gunawan & Arifin (2023) found that a responsive bureaucracy increases public information disclosure and strengthens accountability in budget management. A study by Beshi & Kaur (2020) also show that the responsiveness of government employees has a positive and significant effect on perceptions of public service transparency.

H₃: Administrative responsiveness has a positive and significant effect on government transparency

The Influence of the Political Environment on Municipal Government Transparency

The political environment shapes local government operations through political competition, legislative oversight, public participation, and pressure from political actors (Balaguer-Coll & Brun-Martos, 2021). A competitive political environment encourages governments to maintain legitimacy and accountability by disclosing more information to the

public (Azzani et al., 2024). Strong political competition also creates checks and balances that reduce opportunities for misuse of power and increase transparency incentives. Conversely, weak political competition and dominant political control may reduce oversight effectiveness and discourage information disclosure (Thuy & Lim, 2023). Logically, political actors seeking public support are more likely to promote transparent governance practices to strengthen their credibility. A study by Yudistira & Rohman (2022) shows that high political participation encourages increased public information disclosure. Similar results by Thuy & Lim (2023), who stated that local government officials with healthy electoral competition are more committed to implementing open government policies.

H₄: The political environment has a positive and significant effect on government transparency

METHOD

This research paper employs quantitative research design based on explanatory research. The choice of this strategy was based on the fact that this study seeks to describe the causal relationship between the size of the government, quality of financial reporting, administrative responsiveness, and political environment as independent factors and the transparency of municipal government as a dependent factor in central and eastern Indonesia. The population of the research comprises the 98 city governments in Indonesia. The sampling method is the purposive sampling with some criteria to be met depending on the purpose of the research. Table 1 shows how the sample was selected.

Table 1. Stages of Sample Selection with Criteria

No	Criteria Sampling	Total
1	Population of city governments in Central and Eastern Indonesia	98
2	Cities that did not have complete financial reports during the research period	-34
3	Cities that did not have an audit opinion from the Supreme Audit Agency and government size data (assets)	-22
4	Cities that do not have SPBE index data and mayoral election results	-21
5	Cities with publicly accessible transparency data and financial reports.	21
6	Observation period (2019–2023)	5 years
Total sample (21 × 5 years)		105

Source: Research Data, 2025

On these grounds, 21 city governments were selected as samples in this study. The total sample of 105 observations was obtained from panel data covering a five-year observation period (2019–2023), where each city government contributed annual observations during the research period, resulting in 21 city governments \times 5 years = 105 observations. Therefore, the total number of observations exceeded the number of city governments because the unit of analysis in this study consisted of city-year observations rather than individual city governments only. Only the completeness and availability of publicly accessible transparency data were used in the selection. City governments were not classified as transparent or non-transparent. This approach ensures data consistency and reliability, considering the limited access to information in some regions. The study focuses on variations in transparency among city governments that already implement public information disclosure. This allows the identification of factors that explain differences in transparency levels.

The dependent variable in this research will be the municipal government transparency, this variable will be measured on the basis of the volume of information disclosed to the public through the official web of the municipal government. The proxy will be a transparency score, compiled depending on the signifiers of access to and availability of financial and non-financial information as constructed by (Yudistira & Rohman, 2022). The natural logarithm of total assets of the city government is used to measure Government Size (SIZE) (Adinata & Efendi, 2022). Financial Report Quality (*OPINI*) is proxied by the BPK audit opinion using a dummy variable, where the value 1 is for WTP and 0 is for non-WTP (Sulistyan & Witono, 2023). Administrative Responsiveness (*ACCRUAL*) is measured based on the implementation of accrual-based SAP with the SPBE index score (Yudistira & Rohman, 2022). The Political Environment (*POLITICS*) is proxied by the position of the regional head's supporting party in the Regional Representative Council (DPRD), with the calculation of the total votes for the regional head (DPRD) as (Yudistira & Rohman, 2022). The following is a visual representation of the research model. This study used ordinal logistic regression because local government transparency is measured in hierarchical categories. This method captures differences in the likelihood of higher transparency better than linear regression. The model was tested for feasibility using -2 Log Likelihood, Chi-Square, and Pseudo R² to ensure it was significant overall. Hypotheses were evaluated with coefficients, p-

values, and 95 percent confidence intervals. Odds ratios were used to explain the probability of increased transparency when independent variables change. Transparency was categorized into three categories- low, medium, and high to give an empirical picture of the variables that determine transparency in the city government which are; government size, financial reporting quality, responsiveness of administration and political environment.

RESULT AND DISCUSSION

Table 2. Descriptive Statistical Tests

	N	Min	Maximum	Mean	Std. Deviation
Transparency	105	1.00	3.00	1.5905	0.82852
SIZE	105	25.13	31.33	28.9356	1.02232
OPINION	105	0.00	1.00	0.9524	0.21398
RESPONSIVE	105	0.13	400.00	169.0386	120.26175
POLITICS	105	0	45.00	1.6139	6.07881

Source: SPSS 25, data processed in 2025

Table 2 shows that the transparency variable ranges from 1 to 3 with an average of 1.59, indicating low to moderate transparency. The average government size (SIZE) is 28.94, reflecting differences in assets and organizational capacity across cities. Financial report quality (OPINI) averages 0.95, showing that most governments received an Unqualified Opinion. Administrative responsiveness (ACCRUAL) has a high variation with a mean of 169.04, indicating differences in administrative readiness and digital capability. The political environment (POLITICS) averages 1.61, suggesting generally low and uneven political support for regional leader. The descriptive statistics also indicate differences in institutional characteristics across city governments in Central and Eastern Indonesia. The variation in government size reflects differences in financial capacity and organizational resources that may influence transparency implementation. The average financial reporting quality of 0.95 indicates that most city governments obtained an Unqualified Opinion, suggesting limited variation in audit quality across observations. Administrative responsiveness shows considerable variation, indicating unequal readiness in digital governance implementation and public service delivery. These findings provide an initial indication that transparency may be influenced by differences in institutional capacity among local governments.

Table 3. Case Processing Summary

		N	Marginal Percentage
Transparency	Less Transparent	66	62.9
	Sufficiently Transparent	16	15.2
	Transparent	23	21.9
OPINION	Other than WTP	5	4.8
	WTP	100	95.2
Valid		105	100.0%

Source: SPSS 25, data processed in 2025

The findings indicate that 66 observations (62.9%) belong to less transparent category, 16 observations (15.2) to moderate category and 23 observations (21.9) to transparent category. A majority of the city governments that are sampled are not very transparent. The distribution also indicates that transparency implementation remains uneven across city governments because most observations are concentrated within lower transparency categories. The variation across categories strengthens the suitability of ordinal logistic regression because differences in transparency levels remain observable among city governments during the research period.

Table 4. Model Suitability Test

	Model -2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	191.342			
Final	177,245	14,097	4	0,01

Source: SPSS 25, data processed in 2025

Table 4 demonstrates that the model feasibility test gives a Chi-Square value of 14.097 and a level of significance of 0.007. This shows that, the model of ordinal logistic regression containing the independent variables is much better than the model not containing the predictors. The findings indicate that the government size, quality of financial reports, administrative responsiveness, and political environment can have a combined and simultaneous impact on transparency of the city government.

Table 5. Goodness of Fit

	Chi-Square	df	Sig
Pearson	212,790	204	0.322
Deviance	177,245	204	0.912

Source: SPSS 25, data processed in 2025

The outcomes of Goodness of Fit test in Table 5 indicate that the Pearson significance value is 0.322, the Deviance is 0.912 and they are greater than the level of significance of 0.05. This implies that the predicted model is not greatly different than the actual data. therefore, the level

of suitability in the regression model applied is good in choosing the empirical pattern of relationship between variables. The findings indicate that the regression model adequately represents empirical conditions and is statistically appropriate for explaining relationships between government size, financial reporting quality, administrative responsiveness, political environment, and city government transparency.

Table 6. Pseudo R-Square

Model	Value
Cox and Snell	0.12
Nagelkerke	0.15
McFadden	0.074

Source: SPSS 25, data processed in 2025

Table 6 indicates that the Nagelkerke value of 0.150 is the Pseudo R-S2. It means that the independent variables of the model contribute to the variation in transparency in the government of the city by about 15 percent. The other variation is predetermined by other factors, which are not represented in the model. The relatively low explanatory power indicates that transparency implementation is influenced not only by institutional and administrative characteristics examined in this study but also by other external and contextual factors outside the research model. This finding suggests that local government transparency represents a multidimensional governance issue requiring broader explanatory variables.

Table 7. Partial Test

	Estimate		Std. Error	Wald	df	Sig.
Threshold	[Y = 1]	21,85	6,793	10,35	1	0.001
	[Y = 2]	22,69	6,822	11,06	1	0.001
	X1	0.725	0.236	9,422	1	0.002
	X3	0.002	0.002	0.695	1	0.404
Location	X4	0.009	0.030	0.096	1	0.757
	[X2= 0,00]	0.356	0.968	0.136	1	0.713
	[X2= 1.00]	0 ^a	.	.	0	.

Source: SPSS 25, data processed in 2025

Based on the partial test results in Table 7, government size (SIZE) has a positive and significant effect on city government transparency, with a coefficient value of 0.725 and a significance level of 0.002, which is less than 0.05. This indicates that a larger government size increases the probability of achieving higher transparency categories, which means that H1 is

supported. The quality of financial reports (OPINION) has a positive coefficient value of 0.356 but is not statistically significant, with a significance level of 0.713, which is greater than 0.05. This indicates that the quality of financial reports does not significantly affect city government transparency, which means that H2 is not supported. Administrative responsiveness (RESPONSIVE) has a positive coefficient value of 0.002 but does not significantly affect city government transparency, because its significance level is 0.404, which is greater than 0.05. This indicates that administrative responsiveness does not statistically significantly affect the level of transparency, which means that H3 is not supported. The political environment (POLITICS) also shows a positive coefficient value of 0.009 but is not statistically significant, with a significance level of 0.757, which is greater than 0.05. Therefore, H4 is not supported. Overall, these findings indicate that only government size has a positive and significant influence on city government transparency, while the quality of financial reports, administrative responsiveness, and the political environment do not show a statistically significant influence in the research model.

DISCUSSION

The Influence of Government Size on Local Government Transparency

The results show that government size has a positive and significant effect on local government transparency, with a coefficient value of 0.725 and a significance level of 0.002, indicating that H1 is supported. This finding suggests that larger city governments tend to exhibit higher levels of transparency compared to smaller governments. Larger governments generally have broader institutional capacity, stronger financial resources, and more advanced administrative systems that facilitate the disclosure of public information. Larger organizational scale also increases accountability demands because governments with greater assets and broader public responsibilities face stronger public scrutiny. The availability of institutional resources allows governments to strengthen information systems, improve digital infrastructure, and expand the accessibility of financial and non-financial information, ultimately supporting the implementation of transparency.

Agency theory explains that larger governments create greater information asymmetry between the government as agent and the public as principal because increased organizational complexity limits direct public access to government activities. Therefore, transparency serves as

a monitoring mechanism to reduce information asymmetry and strengthen accountability. Governments with stronger institutional capacity tend to disclose more information to maintain legitimacy and public trust. This finding supports Yudistira & Rohman (2022), who concluded that larger governments possess stronger institutional resources and administrative readiness that encourage broader transparency practices.

The Influence of Financial Reporting Quality on Local Government Transparency

The results show that financial reporting quality has a positive but insignificant effect on local government transparency, with a coefficient value of 0.356 and a significance level of 0.713, indicating that H2 is not supported. The positive coefficient reflects that governments with better financial reporting quality tend to exhibit higher levels of transparency, although the relationship remains statistically insignificant. This finding suggests that financial reporting quality primarily reflects compliance with accounting standards and audit requirements rather than broader public disclosure practices. Limited variation in audit opinions among local governments may also reduce the explanatory contribution of financial reporting quality in differentiating levels of transparency.

Agency theory explains that audit mechanisms function as monitoring instruments intended to mitigate agency conflicts between the government and the public. Formal accountability through quality financial reporting does not automatically reduce information asymmetry when the government does not actively disseminate information to the public. Transparency requires broader disclosure practices involving both financial and non-financial information rather than relying solely on the quality of formal reporting. This finding is in line with Yudistira & Rohman (2022), who found that compliance-oriented reporting does not always strengthen transparency practices.

The Influence of Local Government Responsiveness on Local Government Transparency

The results show that administrative responsiveness has a positive but insignificant effect on local government transparency, with a coefficient value of 0.002 and a significance level of 0.404, indicating that H3 is not supported. This finding suggests that increased administrative responsiveness tends to increase transparency, although the effect is still statistically weak. Administrative responsiveness primarily strengthens service delivery performance and citizen

interaction mechanisms rather than systematic public disclosure systems. Variations in digital governance readiness and information management practices among local governments may also contribute to the limited impact of responsiveness on transparency implementation.

Agency theory explains that reducing information asymmetry requires disclosure mechanisms capable of continuously providing relevant information to the public. Administrative responsiveness primarily improves service performance and public interaction, while transparency relies on structured information dissemination mechanisms. The availability of responsive administrative systems alone may not strengthen transparency if the government does not actively utilize these systems to increase wider information accessibility. This finding supports Yudistira & Rohman (2022), who concluded that service responsiveness does not automatically strengthen government transparency.

The Influence of the Political Environment on Local Government Transparency

The results show that the political environment has a positive but insignificant effect on local government transparency, with a coefficient value of 0.009 and a significance level of 0.757, indicating that H4 is not supported. The positive coefficient indicates that stronger political conditions tend to increase transparency practices, although the relationship remains statistically insignificant. Transparency implementation appears to depend more on institutional capacity than political conditions, as political support and competition do not always generate stronger pressure for broader public disclosure. Political dynamics focus more on maintaining governance stability and administrative continuity than on strengthening transparency initiatives.

Agency theory explains that political competition can function as an external oversight mechanism capable of mitigating agency conflicts and strengthening accountability pressures. Weak oversight effectiveness and limited public participation can mitigate the influence of political conditions on transparency practices. Therefore, the political environment alone may not be sufficient to strengthen transparency without stronger institutional commitment and accountability mechanisms. This finding is in line with Budiarto & Indarti (2022), who found that political conditions contribute to transparency only if supported by effective institutional oversight and public participation.

CONCLUSSION

This study concludes that among the four factors examined, only government size is proven to have a positive and significant effect on city government transparency in Central and Eastern Indonesia during the 2019–2023 period, confirming H1. This finding reflects that transparency is primarily driven by structural and institutional capacity – larger governments possess greater resources, human capital, and information systems to sustain public disclosure. Meanwhile, H2, H3, and H4 are not supported, indicating that financial reporting quality, administrative responsiveness, and the political environment have not yet translated into substantive transparency practices in this regional context. The compliance-oriented nature of financial reporting, the gap between digital service readiness and actual information disclosure, and the absence of effective political accountability mechanisms collectively explain why these variables remain statistically insignificant. These findings suggest that city government transparency in Central and Eastern Indonesia cannot be achieved solely through administrative compliance or political dynamics, but requires a deeper strengthening of institutional capacity, including infrastructure, human resources, and a genuine commitment to open governance.

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