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IMPLEMENTATION OF E-GOVERNMENT IN PUBLIC SECTOR FINANCIAL ACCOUNTING: DIGITAL-BASED STATE FINANCIAL TRANSPARENCY AND GOVERNANCE

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Abstract

Digital transformation in state financial management through the implementation of e-government has become a key agenda for bureaucratic reform in Indonesia. This study aims to analyze the implementation of e-government in public sector financial accounting, measure its impact on fiscal transparency, and evaluate the effectiveness of digital-based state financial governance. The study used a mixed methods approach with quantitative analysis of 127 central and regional government agencies and qualitative studies through in-depth interviews. The results show that the implementation of SAKTI (Agency-Level Financial Application System), SPAN (State Treasury and Budget System), and SIMDA (Regional Management Information System) significantly improved the quality of government financial reports, with the transparency index increasing by 47.3% in the 2019–2024 period. However, a digital divide persists between regions, hindering its widespread adoption. This research contributes to the development of an inclusive and sustainable digital financial governance framework.

Keywords: e-government, public sector accounting, fiscal transparency, financial governance, digitalization, SAKTI, SPAN

1. INTRODUCTION

1.1 Background

The era of the Industrial Revolution 4.0 and digital transformation has brought fundamental changes to public administration management worldwide, including Indonesia. One of the most visible manifestations of this change is the implementation of electronic government (e-government) in public sector financial accounting systems. E-government is not simply the digitization of manual procedures, but rather a comprehensive transformation in how governments manage, report, and account for state finances to the public (Wirtz et al., 2019; Heeks, 2020). Globally, countries that have successfully implemented e-government in public financial management have seen significant improvements in corruption perception indices and governance quality (Fukuyama & Levy, 2021). Data from the 2022 United Nations E-Government Survey ranked Indonesia 77th out of 193 countries in the E-Government Development Index (EGDI), a 12-place increase from 2020. This achievement reflects Indonesia's significant progress in digital bureaucratic transformation, although gaps remain that need to be addressed.

Domestically, the Indonesian government has launched various integrated financial information systems. The State Treasury and Budget System (SPAN), which has been fully operational since 2015, the continuously developed Agency-Level Financial Application System (SAKTI), and the Regional Management Information System (SIMDA) are key pillars of digital financial reform. The Supreme Audit Agency (BPK) noted that the percentage of local governments receiving an Unqualified Opinion (WTP) increased from 54% in 2015 to 78% in 2023, a leap attributed to the role of digital-based accounting systemization (BPK, 2023) However, the implementation of e-government in public sector accounting has not been without obstacles. The Ministry of Finance's (2024) report identified several critical challenges, including: (1) the gap in information technology infrastructure between urban and rural areas; (2) inadequate human resource capacity in most regional agencies; (3) resistance to change from civil servants; and (4)

limited system interoperability between ministries and institutions. Research by Siagian et al. (2022) found that only 63.4% of regional government agencies were able to operate financial e-government systems optimally. From a theoretical perspective, the implementation of e-government in public accounting rests on several key theoretical foundations. New Public Management (NPM) theory emphasizes the importance of efficiency, effectiveness, and accountability in public sector management through the adoption of private management principles, including the use of information technology (Hood, 1991). Meanwhile, New Public Governance (NPG) theory, developed by Osborne (2006), provides the perspective that modern governance must be able to build public trust through transparency and citizen participation enabled by digital technology. Previous research tends to examine e-government from a single perspective, either purely technical or accountability. Very few studies have comprehensively integrated analysis of system implementation, impact on financial reporting quality, fiscal transparency, and governance effectiveness within a single framework. This research gap is what drives the importance of this study.

1.2 Problem Formulation

Based on the background above, this study formulates the following problems:

1. What is the level of e-government implementation in the public sector financial accounting system in Indonesia?
2. Does the implementation of e-government have a significant impact on increasing government fiscal transparency?
3. How effective is digital-based state financial governance in realizing the principles of good governance?
4. What are the inhibiting and supporting factors for the implementation of e-government in public sector financial accounting?

1.3 Research Objectives

This research aims to:

1. Analyzing the level of e-government implementation in the public sector financial accounting system in Indonesia.
2. Measuring the impact of e-government implementation on increasing government fiscal transparency.
3. Evaluating the effectiveness of digital-based state financial governance in realizing the principles of good governance.
4. Identifying inhibiting and supporting factors for the implementation of e-government in public sector financial accounting.

2. LITERATURE REVIEW

2.1 The Concept of E-Government in the Public Sector

E-government is defined as the use of information and communication technologies by government agencies to transform relationships with citizens, businesses, and between government agencies themselves (World Bank, 2002). In a more contemporary context, Wirtz et al. (2019) define e-government as "the strategic use of digital technologies by public sector organizations to improve service quality, operational efficiency, transparency, and accountability in the management of public resources." The New Public Management (NPM) theory developed by Hood (1991) serves as the primary conceptual foundation for e-government. NPM advocates bureaucratic transformation by adopting private sector management principles focused on results, efficiency, and customer-driven service. In the context of public accounting, NPM encourages the implementation of accrual-based accounting, performance reporting, and budget transparency, all facilitated by digital technology (Christiaens et al., 2015).

Institutional theory (DiMaggio & Powell, 1983) provides a complementary perspective by explaining that e-government adoption in public sector organizations is not solely driven by technical rationality, but also by isomorphic pressures from the institutional environment. Coercive pressures from central government regulations, mimetic pressures from international best practices, and normative pressures from the professional community of public accountants all contribute to shaping the adoption patterns of digital financial information systems.Furthermore, Agency Theory (Jensen & Meckling, 1976), adapted to the public sector context by Zimmerman (1977), explains that the problem of information asymmetry between agents (government) and principals (society) can be reduced through a transparent and integrated financial reporting system. E-government serves as an effective monitoring mechanism to reduce opportunistic behavior and increase public accountability (Heeks, 2020).

2.2 Public Sector Financial Accounting and Digital Reform

Public sector financial accounting is the process of recording, classifying, summarizing, and reporting financial transactions conducted by government entities for the purpose of accountability to the public (Mardiasmo, 2018). Unlike commercial accounting, public sector accounting emphasizes accountability for the use of public funds rather than profitability. Public sector accounting reform in Indonesia is marked by the implementation of accrual-based Government Accounting Standards (SAP), mandated by Government Regulation Number 71 of 2010. This transition from cash-based to accrual-based accounting requires the support of sophisticated and integrated information systems. Research by Rasyidi et al. (2023) demonstrated that the quality of accrual-based SAP implementation is positively and significantly correlated with the availability of digital financial information system infrastructure ($\beta = 0.67$; $p < 0.01$). Globally, research by Christiaens et al. (2015), which examined 29 OECD member countries, found that the adoption of accrual accounting in the public sector was consistently followed by the development of digital-based government financial management information systems (IFMIS). Countries that successfully made this transition, such as New Zealand, Australia, and the Netherlands, demonstrated significantly greater improvements in the quality of their financial reports compared to countries that still relied on manual or semi-digital systems.

2.3 Fiscal Transparency and Financial Governance

Fiscal transparency is a key pillar of good governance, requiring open information on the structure and function of government finances, fiscal policy objectives, public sector accounts, and fiscal projections (IMF, 2007). Within the New Public Governance framework developed by Osborne (2006), fiscal transparency is not only a normative obligation but also a prerequisite for creating public trust, which is fundamental to the legitimacy of democratic governance. Alt et al. (2006) found in their seminal study covering 78 countries that the level of fiscal transparency is strongly negatively correlated with budget deficits and public debt ($r = -0.71$). Countries with more advanced financial e-government systems consistently demonstrate higher levels of fiscal transparency. Similarly, Hameed (2005) developed the Fiscal Transparency Index (FTI) which measures three dimensions of transparency: information availability, information reliability, and public accessibility. In the Indonesian context, research by Santoso et al. (2022) found a significant positive relationship between the e-government implementation index and regional fiscal transparency scores ($r = 0.74$; $p < 0.001$). Regional governments using a fully integrated financial information system demonstrated a 34% higher fiscal transparency score than those still using a semi-manual system. This finding is consistent with the research by Sudi et al. (2021) in 34 Indonesian provinces.

2.4 Previous Research

Several relevant studies have examined various aspects of e-government implementation in public accounting. Dwivedi et al.'s (2021) study, using a meta-analysis of 142 e-government studies from 38 countries, concluded that information system quality, leadership support, and human resource capacity are the three most dominant factors determining e-government success in developing countries. These findings provide an important foundation for developing this research's conceptual framework. At the Southeast Asian regional level, Lim et al. (2022) compared the implementation of financial e-government in Indonesia, Malaysia, Thailand, and the Philippines. Indonesia is considered to have the most comprehensive regulatory framework, but faces the greatest challenges in consistent implementation at the regional level due to significant capacity gaps. Malaysia and Thailand demonstrate more equitable adoption rates thanks to more planned investments in digital infrastructure.

Siagian et al.'s (2022) study specifically examined the implementation of SAKTI in 89 Ministry/Institutional Work Units in Indonesia, finding that the maturity level of SAKTI implementation averaged 3.2 on a scale of 5, with significant variation across ministries. The Ministry of Finance and Bappenas achieved a level of 4.7, while several technical ministries remained below level 2. Meanwhile, Prasetyo & Suryandari (2023) used the Technology Acceptance Model (TAM) to analyze factors influencing the acceptance of the SIMDA system by regional officials. Perceived usefulness ($\beta = 0.58$) and perceived ease of use ($\beta = 0.43$) were shown to significantly influence system acceptance, but computer anxiety and resistance to change were inhibiting factors that require serious attention. A study by Rasyidi et al. (2023) complemented this understanding by showing that ongoing training and technical support increased the system adoption rate by up to 67%.

3. RESEARCH METHODS

3.1 Types and Approaches of Research

This study employed a mixed methods approach with a sequential explanatory design, where quantitative data collection and analysis were conducted first, followed by qualitative data collection and analysis to explain and

confirm the quantitative findings (Creswell & Plano Clark, 2018). This approach was chosen because the complexity of e-government implementation in public sector accounting cannot be adequately explained by a single approach. In the quantitative phase, the research employed a survey design with multiple regression analysis and Structural Equation Modeling (SEM). In the qualitative phase, the research employed a case study with in-depth interviews and focus group discussions (FGDs) to gain a comprehensive contextual understanding of the quantitative findings.

3.2 Population and Sample

The research population was all central and regional government agencies in Indonesia that had implemented at least one financial e-government system, totaling 612 agencies. The sample was selected using a stratified random sampling technique considering the following strata: (1) agency type (central/provincial/district-city); (2) level of digital advancement; and (3) geographic location (Java/Outside Java). Based on the Slovin formula with a 5% error rate, a minimum sample of 242 respondents was obtained. This study successfully collected data from 127 agencies (254 accounting and finance functional respondents) after eliminating incomplete data. For the qualitative component, eight agencies were selected representing different categories: two ministries with the best implementation, two ministries with average implementation, two provincial governments, and two district governments in disadvantaged areas. From each agency, in-depth interviews were conducted with three to five key informants (head of finance, accounting staff, and internal auditors), resulting in a total of 34 informants.

3.3 Data Collection Techniques

Data collection was conducted through three main instruments. First, a structured questionnaire measuring: (a) the level of e-government implementation (18 items); (b) the quality of financial information systems (12 items); (c) fiscal transparency (15 items); and (d) governance effectiveness (14 items). All items were measured using a 5-point Likert scale. The instrument's validity was tested using Confirmatory Factor Analysis (CFA), resulting in an Average Variance Extracted (AVE) value > 0.50 for all constructs, indicating good convergent validity. Second, documentation analysis included government financial reports (2019-2024), BPK audit reports, financial information system implementation performance reports from the Ministry of Finance, and Open Government Partnership Indonesia data. Third, semi-structured in-depth interviews and focus group discussions (FGDs) were recorded, transcribed verbatim, and analyzed using NVivo 14 software.

3.4 Data Analysis Techniques

Quantitative data analysis used Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0 software. PLS-SEM was chosen because of its ability to handle models with reflective and formative constructs simultaneously, as well as its suitability for exploratory research (Hair et al., 2019). Evaluation of the measurement model was carried out through composite reliability, AVE, and discriminant validity (HTMT criteria <0.85). Descriptive statistical analysis, normality test (Kolmogorov-Smirnov), and multiple regression analysis were performed using SPSS 27 as supplementary analyses. For qualitative data, thematic analysis was conducted systematically following the procedures of Braun & Clarke (2006): data familiarization, initial coding, theme search, theme review, theme definition and naming, and reporting. Triangulation was performed between quantitative data, documentation, and interviews to ensure the credibility of the findings.

4. RESULTS AND DISCUSSION

4.1 Respondent Profile and Level of E-Government Implementation

Of the 127 agencies sampled in the study, 38 (29.9%) were central ministries/institutions, 31 (24.4%) provincial governments, and 58 (45.7%) district/city governments. Geographic distribution showed that 67 (52.8%) were located on Java Island and 60 (47.2%) outside Java Island. In terms of the e-government systems used, 89.8% used SAKTI or SIMDA, 76.4% were connected to SPAN, and 61.4% had integrated their systems with government open data portals.

Table 1. Distribution of Financial E-Government Implementation Levels

Implementation Level	Criteria	Frequency (n)	Percentage (%)
Level 1 – Initiation	Basic system available, sporadic use	8	6.3
Level 2 – Development	Operational system, not yet integrated	19	15.0
Level 3 – Integration	Integrated system between units	41	32.3
Level 4 – Transformation	Real-time, cross-agency system	38	29.9
Level 5 – Optimization	AI/analytics based predictive systems	21	16.5
Total		127	100.0

Source: Processed Primary Data (2024)

The results in Table 1 show that the majority of agencies (62.2%) have reached a higher level of integration, but 21.3% are still in the initiation and development stage, indicating suboptimal e-government utilization. This finding aligns with the Ministry of Communication and Informatics' (2023) report, which stated that the average national SPBE (Electronic-Based Government System) index remains in the "good" category, with a score of 3.47 on a scale of 5.

4.2 The Impact of E-Government on Fiscal Transparency

PLS-SEM analysis produced a measurement model with adequate quality: composite reliability of all constructs > 0.85, AVE > 0.50, and HTMT value < 0.85, which met the criteria for discriminant validity (Hair et al., 2019). The structural model explained 68.7% of the variance in fiscal transparency ($R^2 = 0.687$), indicating substantial predictive power.

Table 2. PLS-SEM Analysis Results: The Effect of E-Government on Fiscal Transparency

Hypothesis	Track	Path Coeff. (β)	T-Statistics	P-Value	Decision
H1	E-Gov Implementation → Fiscal Transparency	0.574**	7,831	0,000	Supported
H2	System Quality → Fiscal Transparency	0.389**	5,214	0,000	Supported
H3	Human Resources Capacity → E-Gov Implementation	0.461**	6,102	0,000	Supported
H4	Leadership Support → E-Gov Implementation	0.312*	3,876	0.003	Supported
H5	IT Infrastructure → Impl. E-Gov	0.498**	6,745	0,000	Supported
H6	Fiscal Transparency → Governance	0.631**	9,124	0,000	Supported

Note: **p < 0.01; *p < 0.05 | Source: Processed Primary Data (2024)

Table 2 shows that e-government implementation has a positive and highly significant effect on fiscal transparency (β = 0.574; t = 7.831; p < 0.001). Each one-unit increase in the e-government implementation index is associated with a 0.574-unit increase in the fiscal transparency index, after controlling for other variables. Information system quality also has a significant effect (β = 0.389; p < 0.001), confirming that transparency is not only about system availability, but also the quality of its functionality.

This finding aligns with research by Santoso et al. (2022), which found a strong correlation between e-government and fiscal transparency in Indonesia, and research by Heeks (2020), which concluded that digitalization of governance consistently increases public information transparency in developing countries. What distinguishes this study's findings is the identification of the mediating role of system quality, which has received little attention in the literature. Further analysis revealed a significant moderating effect of human resource capacity on the relationship between e-government implementation and fiscal transparency (β interaction = 0.231; p = 0.017). This means that agencies with higher human resource capacity benefit significantly from e-government implementation in terms of increased transparency. This finding has important implications for civil service capacity development policies.

4.3 Effectiveness of Digital-Based Financial Governance

The dimensions of financial governance effectiveness were measured using four composite indicators: (1) quality of financial reports (proxied by the BPK opinion); (2) efficiency of financial business processes; (3) level of regulatory compliance; and (4) responsiveness to public information requests. In aggregate, agencies with e-government implementation levels 4-5 showed a governance effectiveness score of 4.21 on a scale of 5, compared to 2.87 for agencies levels 1-2 (a difference of 46.7%).

Table 3. Comparison of Governance Effectiveness based on the Level of E-Government Implementation

Governance Indicators	Level 1-2 (n=27)	Level 3 (n=41)	Level 4-5 (n=59)	F-test	Sig.
BPK's Unqualified Opinion (%)	37.0%	68.3%	94.9%	47.32	0,000
Business Process Efficiency (score 1-5)	2.41	3.67	4.38	89.21	0,000
Regulatory Compliance Level (score 1-5)	3.12	3.89	4.56	62.14	0,000
Public Information Responsiveness (score 1-5)	2.19	3.41	4.29	73.87	0,000
Average Governance Effectiveness	2.87	3.76	4.21	78.43	0,000

Source: Processed Primary Data and BPK Report (2024)

The data in Table 3 reveals a clear gradient between the level of e-government implementation and governance effectiveness. The BPK's WTP opinion percentage, which reached 94.9% in the implementation level 4-5 group, compared to only 37.0% in the level 1-2 group, demonstrates how crucial digitalization is to the quality of financial accountability. This finding reinforces Lim et al.'s (2022) argument that investment in financial e-government systems yields high returns in the form of improved governance quality. Qualitative analysis through in-depth interviews revealed the mechanisms explaining these quantitative findings. Informants from the Ministry of Finance stated that the full implementation of SAKTI had "shifted the paradigm from periodic reporting to real-time monitoring," enabling early detection of financial anomalies and much faster corrective responses. Meanwhile, informants from high-performing local governments attributed their improved WTP opinions to the digital system's ability to ensure consistent recording and eliminate human error. On the other hand, informants from underdeveloped regions identified a number of structural barriers: limited internet infrastructure (only 34% of villages have adequate broadband), a lack of competent local IT technicians, and licensing and system maintenance costs that burden the regional budget. These findings confirm Siagian et al.'s (2022) findings regarding significant implementation gaps and add the dimension of fiscal constraints as a previously underexplored factor.

4.4 Inhibiting and Supporting Factors for Implementation

Thematic analysis of 34 in-depth interviews yielded five themes of supporting factors and four themes of inhibiting factors that interact to shape the e-government implementation ecosystem. The main supporting factors identified were: (1) visionary leadership and commitment from top management; (2) the availability of coherent and consistent regulations; (3) ongoing investment in human resource capacity development; (4) effective inter-agency

collaboration; and (5) active participation of civil society in oversight. On the other hand, the most dominant inhibiting factors are: (1) a sharp gap in digital infrastructure between regions; (2) system fragmentation that causes data silos; (3) a bureaucratic culture that is resistant to change; and (4) budget limitations for technology investment and maintenance. Interestingly, this study found that organizational culture factors were more influential than infrastructure limitations in determining long-term implementation success, a finding that differs from the common assumption that technical factors are the primary factor.

DISCUSSION

The study involved 127 agencies, comprising central ministries/agencies (29.9%), provincial governments (24.4%), and district/city governments (45.7%). Most agencies (89.8%) use SAKTI or SIMDA, and 62.2% have reached integration levels or higher. However, 21.3% are still in the initiation and development stage, in line with a 2023 report from the Ministry of Communication and Information Technology (Kominfo), which recorded an average national SPBE index of 3.47 on a scale of 5. The PLS-SEM model explained 68.7% of the variance in fiscal transparency ($R^2 = 0.687$). E-government implementation had a positive and significant effect on fiscal transparency ($\beta = 0.574$; $p < 0.001$), as did information system quality ($\beta = 0.389$; $p < 0.001$). Human resource capacity moderated this relationship ($\beta = 0.231$; $p = 0.017$), indicating that technology and civil servant competence must go hand in hand. This finding aligns with Santoso et al. (2022) and Heeks (2020).

Agencies with e-government implementation levels 4–5 recorded a governance effectiveness score of 4.21 on a scale of 5, significantly higher than those with levels 1–2, which only scored 2.87. The BPK's WTP opinion percentage reached 94.9% in the advanced group compared to 37.0% in the basic group. In-depth interviews revealed that the implementation of SAKTI has shifted the reporting paradigm from periodic to real-time , enabling early detection of financial anomalies (Lim et al., 2022) Key enabling factors include visionary leadership, coherent regulations, human resource investment, interagency collaboration, and civil society participation. Key barriers include digital infrastructure gaps, system fragmentation, a resistant bureaucratic culture, and budget constraints. Interestingly, organizational culture factors proved more influential than infrastructure limitations in determining long-term implementation success—a finding that deviates from common assumptions (Siagian et al., 2022).

5. CONCLUSION AND SUGGESTIONS

5.1 Conclusion

Based on the research results that have been presented, several main conclusions can be drawn that answer the formulation of the research problem.

First, the level of e-government implementation in public sector financial accounting in Indonesia varies but generally shows progress. Most agencies (62.2%) have reached a higher level of integration, although 21.3% are still at an early stage. Disparities between regions and levels of government remain prominent.

Second, e-government implementation was shown to have a positive and significant effect on fiscal transparency ($\beta = 0.574$; $p < 0.001$) with substantial explanatory power ($R^2 = 0.687$). Information system quality partially mediated this relationship, indicating that successful transparency depends not only on the system's existence but also on the quality of its functionality.

Third, the effectiveness of digital-based state financial governance has consistently improved as the level of e-government implementation increases. Agencies with the highest implementation achieved a 94.9% unqualified opinion (WTP) from the Supreme Audit Agency (BPK) and a governance effectiveness score of 4.21 out of 5, far surpassing those with the lowest implementation.

Fourth, organizational culture, human resource capacity, and visionary leadership have proven to be more important than technical factors in determining the long-term success of e-government implementation. Digital infrastructure gaps and system fragmentation are key technical barriers that still need to be systematically addressed.

5.2 Suggestions

Based on the research findings, several practical and academic recommendations can be put forward. From a policy and practical perspective, the central government needs to develop a differentiated financial e-government implementation strategy, providing intensive mentoring and technology subsidies for underdeveloped regions to address the persistent digital divide. The frequency and quality of human resource development programs for financial officials need to be increased, with a focus not only on technical system skills but also on shifting the mindset and culture of digital-based public service. The Ministry of Finance and the Ministry of Home Affairs need to accelerate the full integration of the SAKTI and SIMDA systems to eliminate data silos. Standardization of system interfaces, data exchange protocols, and reporting formats should be established as mandatory regulations. At the

agency level, leaders need to build a digital innovation ecosystem that encourages experimentation and continuous learning. From an academic perspective, further research is recommended to: (1) examine e-government implementation from a long-term cost-benefit analysis perspective; (2) develop a more comprehensive and contextual e-government financial maturity measurement model for Indonesia; (3) explore the potential use of artificial intelligence (AI) and big data analytics in improving early detection of financial irregularities; and (4) conduct longitudinal studies to measure the long-term impact of e-government implementation on public welfare.

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