

RESEARCH ON THE RELATIONSHIP BETWEEN FINANCIAL TRANSPARENCY AND ACCOUNTABILITY BASED ON STUDENT PERCEPTIONS IN E-GOVERNMENT IMPLEMENTATION: A STUDY IN BANDUNG CITY, INDONESIA

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ABSTRACT

The application of digital technology has been carried out since the 1990s, known as e-government. E-government is expected to provide easy access to information for the public, especially in the financial sector, so that an accountable government can be created. This study aims to examine the relationship between transparency and financial accountability in the implementation of e-government. This research is correlational research. This research was conducted on the implementation of e-government in the city of Bandung. The sample was Bandung University students who have knowledge about e-government and have used it. The results showed that there is a relationship between financial transparency and accountability in e-government implementation. The existence of financial transparency creates the perception of citizens that the government is responsible in carrying out its functions. In addition, it educates citizens about the use and benefits of e-government for them.

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1. INTRODUCTION

The development of information and communication technology has changed the way the government delivers public information. Law No.14 of 2008 states that public information is information that is produced, stored, managed, sent, and / or received by a public agency relating to the organizers and administration of the state and / or organizers and administration of other public agencies in accordance with this Law as well as other information relating to the public interest (ADMIN PPID 2021).

Meanwhile, what is meant by public bodies are executive, legislative, judicial and other bodies whose main functions and duties are related to the administration of the state, part of which or all of its funds come from the State Budget and / or Regional Revenue and Expenditure Budget, or non-governmental organizations as long as part or all of its funds come from the State Budget and / or Regional Revenue and Expenditure Budget, public donations, and / or abroad (ADMIN PPID 2021).

Since the 1990s, public administration has utilized information and communication technology through an application called e-government. E-government is the arrangement of management systems and work processes within the government by optimizing the use of information and communication technology. E-government implementation can help the government in providing services for its citizens related to business affairs or other matters concerning the government. E-government implementation is expected to improve the quality of society. Implementation of e-government can speed up the process and facilitate access to community interaction, increase information transparency and increase government accountability in the context of implementing the concept of good governance (Setiawan 2017).

The implementation of good governance means that the state administration can work more effectively to realize welfare, which means that the government is able to realize state practices that are clean and free from corruption and oriented towards the public interest (Saputra 2015). Therefore, the concept of good governance emphasizes the importance of the concepts of transparency and financial accountability. Financial transparency means the disclosure of information relating to the management of resources carried out by the government. With this financial transparency, it is hoped that the public can supervise financial management, so that the government can be accountable.

This study aims to determine the relationship between transparency and financial accountability in the implementation of e-government based on public perception. The results of this study are expected to be utilized by public managers in the implementation of e-government.

2. LITERATURE REVIEW

2.1 E-Government

E-Government is the utilization of information technology in government administration to improve government performance in relation to the community, business community and other groups to achieve good governance. With the implementation of e government, it is expected that activities in government can be carried out efficiently, services to the community will be better, providing wider access to information to the public and creating a responsible government (Habibullah 2010).

2.2 Public Sector Governance

Public sector governance is defined as management activities in the public sector that include policies and procedures used to direct organizational activities so as to provide assurance for the achievement of objectives in the public sector. The main objectives in governance in the public sector are the achievement of effective and efficient performance in the provision of goods and services to the community and compliance with laws and regulations. It is intended to ensure the credibility of the government by guaranteeing fair behavior of government officials so as to reduce the risk of corruption in the public sector. (Committee 2011)

Although in practice, public sector governance is not the same for every organization, there are general principles that are the same: law and ethics, transparency and accountability, stewardship and leadership (Committee 2011). A very important principle in reducing the risk of corruption is the principle of transparency and accountability.

2.3 Financial Transparency

Transparency is defined as the openness of the government in providing information about activities that have been carried out by the government, which includes actions on a transaction, decision making and the reasons for these actions. In addition, the public also has the right to know the performance of the government. This disclosure must also be supported by public documents that are easy to understand (Committee 2011).

An example is a financial report that must be validated for accuracy by an independent party.

2.4 Financial Accountability

Accountability is defined as an accountability of the public sector and individuals in it for decisions and actions in managing the public sector, including to account for the management of public funds. The principle of accountability has to be able to ensure that the activities carried out and the outputs produced are in accordance with the desired objectives and are in accordance with the standards. Thus, the principle of accountability is related to the rule of law, namely the existence of sanctions for officials who abuse their positions. For example, the use of resources deviates from the intended purpose (Committee 2011).

2.5 The Relationship Between Transparency And Financial Accountability

With transparency, the public can easily obtain information related to activities carried out by the government. The public can assess whether the actions and decisions taken by the government are in accordance with the rule of law or not. The principle of transparency has created an effective public oversight that will ultimately create an accountable government. The principle of accountability can be achieved if it is supported by transparency.

3. METHOD

This study is a correlational study, which is to examine the relationship between transparency and financial accountability based on public perceptions in the implementation of e-government. The indicator of financial transparency is the availability of information in e-government which includes budgeting rules and procedures, information on government revenue and expenditure, performance achievements, and follow-up. Meanwhile, accountability information is the public's perception of the government's willingness to be accountable for what it has done, so that the public can assess whether the government has done its job effectively and efficiently.

This research was conducted on the implementation of e-government in the city of Bandung. The research sample selected is university students who have knowledge of financial technology and financial accountability and use E-government. The universities were selected in Bandung city and only the selected students were residents of Bandung city. Data analysis using regression analysis.

4. RESULT AND DISCUSSION

The results showed that there is a relationship between financial transparency and accountability. The implementation of e-government has made it easier for citizens to obtain information about activities carried out by the government related to financial information. The public can easily obtain information about budgeting regulations and procedures, budgeting and realization of budget revenue and use. With this information, the public has confidence that the government is responsible in carrying out its duties in managing resources and other assets as well as possible.

Hasil penelitian menggunakan analisis regresi disajikan pada tabel 1 untuk uji t dan pada tabel 2 untuk uji F.

Tabel 1.
uji t

Model	Koefisien Tidak Standar B		Standar Koefisien Beta	t	Signifikan
	B	Std. Kesalahan			
T (Konstan)	8088	1,229		6,580	.000
Akuntabilitas	669	.057	.787	11,840	.000

sebuah Variabel Dependen: Transparansi

Meja 2.
Tes F

ANOVA

Model	Jumlah Kuadrat	df	Rata-rata Persegi	F	Signifikan
T Regresi	2237.972	1	2237.972	140.177	.000b
Sisa	1373.017	86	15.965		
Total	3610.989	87			

sebuah Variabel Dependen: Transparansi
 b. Prediktor: (Konstan), Akuntabilitas

Figure 1. The Relationship Between Financial Transparency And Accountability

5. CONCLUSION

Due to the development of information technology, the government is required to use this technology to provide services to the community. One way is to implement e-government. The implementation of e-government is expected to provide information transparency for the community, especially related to information in the financial sector. With the transparency of financial information, it is expected to create accountability.

This study aims to determine the relationship between financial transparency and accountability. The results showed that there is a relationship between financial transparency and accountability, information contained in e-government provides clear information to the public, which includes information on budgeting rules and procedures, budgeting and realization of government revenue and expenditure. This information can provide confidence to the public that the government is responsible in carrying out its functions. In addition, educating citizens about the government can motivate people to use and utilize it.

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