



Transformation of Local Government Accounting Reporting Systems in the Era of Public Data Integration and Its Impact on Public Trust

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ABSTRACT

This study evaluates how the integration of public data through the Regional Government Information System (SIPD) transforms local government accounting reporting and influences public trust in Medan City. Using an exploratory sequential mixed-methods design, a survey of 100 residents measured perceptions of digital transparency and trust, followed by in-depth interviews with 8 key informants. The findings show that SIPD improves transparency through faster access to financial information, strengthens consistency through standardized reporting formats, and enhances accuracy via system-wide data synchronization. These improvements collectively increase public trust in fiscal governance. However, challenges remain in human resource readiness and uneven data quality. The study highlights public data integration as a crucial foundation for strengthening fiscal accountability and guiding the transformation of local government reporting systems.

INTRODUCTION

In today's digital era, local governments are facing increasing pressure to adopt a transparent, efficient, and accountable financial reporting system. Digitization of public data is a key pillar of regional financial governance reform, especially when local governments in Indonesia require the use of the Regional Government Information System (SIPD) as an instrument for financial data integration and planning. The implementation of SIPD not only allows for the consolidation of fiscal data from various regional apparatus units, but also creates the potential to present information in real-time to the public. This kind of transformation is important because the community now demands the openness of the budget and the use of state money in order to be able to carry out supervision more effectively. Without reliable digital mechanisms, local government accounting reporting is vulnerable to delays, data inconsistencies, and potential manipulation, which can ultimately undermine public trust.

Although data integration through systems such as SIPD is carried out, the reality on the ground shows that not all local governments are able to implement this system optimally. Some studies point to technical barriers, such as lack of HR capabilities and IT infrastructure, as well as the cultural resistance of bureaucratic organizations to change. Anggreani et al., (2024) stated that although SIPD has been required through regulations, its use in regional apparatus is still far from maximum due to various operational constraints. In addition, empirical surveys of other municipalities in Indonesia show that the quality of financial statements generated after system integration has not always reflected the expected transparency (Paat & Martiningsih, 2023). This indicates that there is a gap between the potential for data integration and the reality of implementing credible accounting reporting.

On the other hand, local government accountability remains a critical issue. Research by Perdana et al., (2025) found that despite the disclosure of accountability in regional reports, the variation in quality and comprehensiveness is still very wide between districts/cities. This shows that digital transformation alone is not enough if it is not accompanied by an increase in internal control mechanisms and public participation. In other words, data integration does not automatically guarantee accountable reporting and can be fully accountable to the public. Instead, transparency and accountability must go hand in hand so that public trust can be built.

Public trust is an important variable in modern governance. Public trust theory states that the level of transparency and accountability practices greatly influence public perception of government performance (e.g. in good governance theory). For example, research in the tax sector by Geli & Anggraini (2025) shows that public transparency has a significant influence on public trust, which in turn strengthens fiscal compliance. These findings are relevant in the context of local government because public trust in regional budgets and financial statements is the foundation of legitimacy and public support for local fiscal policies.

Although the relationship between transparency, accountability, and public trust has been extensively researched, few studies have specifically examined the impact of transforming public data integration-based accounting

reporting systems (such as SIPD) on public trust at the local government level. Most local research focuses on the effects of transparency or accountability alone, without considering how the integration of government information systems structurally changes reporting mechanisms. This creates a significant research gap: how the transformation of accounting systems through the integration of public data can affect public trust in local government.

This research aims to fill this gap by analyzing the transformation of the accounting reporting system in the era of public data integration and empirically evaluating its impact on public trust. In particular, the research focuses on the City of Medan as a case study because the City of Medan is among the areas that have adopted SIPD earlier and face real challenges in the implementation of data integration across regional devices. This research will use mixed-methods design to gain a quantitative understanding of public perception and qualitative deepening from the perspective of local bureaucracy.

The theoretical contribution of this research is to enrich the public sector accounting literature and good governance by presenting empirical evidence on how digital transformation in accounting reporting can strengthen public trust. In practical terms, this research will offer strategic recommendations for local governments (especially in Medan) in strengthening data integration, improving the quality of reports, and building public trust through transparency policies and strengthening human resources. Thus, this research is expected to be a reference for fiscal reform in other regions that also seek to strengthen accountability through digitalization.

THEORETICAL REVIEW

Transformation of Local Government Accounting Reporting System

The transformation of local government accounting reporting systems in the digital era shows a fundamental change from manual processes to information system-based integration. According to Rahman & Suhendar (2023), digitization of financial reporting through centralized systems improves efficiency and reduces record-keeping errors through data flow automation. At the global level, a study by Sasa (2022) confirms that the transformation of public sector reporting must be based on cross-agency data integration so that the quality of fiscal information becomes more reliable. Local government systems in Indonesia such as SIPD are also designed to ensure standardization and consistency of reporting, so that each regional apparatus produces reports in the same format (Widyaningsih, 2024). These changes not only have an impact on the quality of financial statements, but also accelerate the consolidation process for the benefit of external audits. Thus, the transformation of the accounting reporting system plays a key role as the main foundation for more transparent and accountable governance.

Integration of Public Data in Regional Financial Governance

Public data integration is an important element in local government information system reform because it unifies data from various organizational units into one unified platform. According to Lestari & Nugroho (2024), data

integration allows the synchronization of planning, budgeting, and reporting information thereby minimizing numerical conflicts and increasing fiscal reliability. At the international level, Sasa et al. (2023) explained that the integration of public data increases the government's capacity to analyze and predict budget needs through the use of analytical data. Data integration through SIPD in Indonesia also accelerates the presentation of financial statements in real-time, especially in city governments that have complex organizational structures (Simbolon, 2022). With this integration mechanism, the quality of financial reporting can be improved through the consistency of format and data accuracy between regional devices. Therefore, the integration of public data is a key strategy in strengthening the digital transformation of local government accounting reporting.

Transparency, Consistency, and Accuracy as Dimensions of Financial Statement Quality

The quality of local government financial statements is highly determined by the level of transparency, consistency, and accuracy in the presentation of fiscal information. According to Putri (2024), transparency is realized through open public access to budget information and financial realization presented in a format that can be understood by the public. Reporting consistency is also important because reports that use uniform standards allow comparisons across periods and between work units (Hidayat, 2021). On the other hand, Sasa & Sisi (2023) emphasized that data accuracy is the main prerequisite for maintaining the integrity of public sector financial statements in various countries. In the context of SIPD, the accuracy of reports is increased through automatic validation mechanisms between regional devices, thereby reducing the risk of data duplication or input errors (Suhendra & Mahyudin, 2022). Thus, the three dimensions are interrelated and together determine the credibility of the local government's financial statements.

Challenges in Implementing Digitalization of Local Government Accounting Reporting

The implementation of a digital-based accounting reporting system faces various technical, institutional, and human resource challenges. Research by Anggreani et al. (2024) shows that many local governments face limited human resources in operating new information systems, thus hindering the optimization of data integration. Another challenge arises from the limitation of information technology infrastructure, especially in local governments with limited budgets (Saragih, 2022). Globally, Sasa et al. (2021) found that organizational resistance to digital change is also a major obstacle to fiscal reporting reform in many developing countries. In Indonesia, several regional apparatus have difficulties in maintaining data quality consistency due to cross-unit coordination that has not been optimal (Nasution, 2023). Therefore, the implementation of a digital reporting system requires a comprehensive strategy, including training, technical assistance, and internal governance improvements.

Public Trust in Local Government

Public trust is an important indicator in assessing the legitimacy of local governments and the effectiveness of fiscal governance. Geli and Anggraini (2025) found that budget transparency has a significant influence on increasing the level of public trust in government policies. The international perspective also emphasizes that public trust is formed through the consistency of information and the government's ability to provide verifiable financial reports (Sasa, 2020). In the context of local government, public trust is greatly influenced by the quality of financial statements presented through digital systems because people can access information without barriers (Nurdin, 2024). In addition, the level of accuracy and timeliness of reports are also determinants of public perception of the integrity of local governments (Wijaya, 2021). Thus, building public trust requires a comprehensive transformation of all elements of accounting reporting.

METHODOLOGY

Research Approach and Design

This study uses a sequential exploratory mixed-methods design, which begins with the quantitative phase and then continues with the qualitative phase to deepen the explanation of the initial findings. This approach was chosen because it is able to combine the advantages of statistical analysis with an in-depth understanding of the institutional context of the transformation of local government accounting reporting systems (Creswell & Plano Clark, 2023). At the quantitative stage, the survey is used to measure citizens' perceptions regarding public data integration, information accessibility, transparency, and the level of public trust. At the qualitative stage, in-depth interviews were conducted to explore internal processes, challenges, and institutional dynamics in the implementation of SIPD. This mixed approach is considered appropriate to analyze the influence of public data integration through SIPD on public trust comprehensively (Fetters & Freshwater, 2020).

Population and Sampling Techniques

The quantitative research population is adult citizens of Medan City who have the ability to access public financial information digitally. The purposive sampling technique was used to select respondents who were considered to have knowledge or concern for digital fiscal transparency and reporting. A total of 100 respondents were selected as a realistic number for local coverage and meeting the requirements of regression analysis in public social studies (Hair et al., 2022). For the qualitative phase, the population consists of institutional actors involved in regional financial management and data publication on SIPD. Snowball sampling and purposive sampling techniques were used to select 8 key informants who could provide in-depth insights. The eight informants consisted of: 2 BPKAD officials, 2 Bappeda officials, 1 Diskominfo official, 1 Inspectorate official, and 2 civil society representatives who are active in advocating for budget openness. This composition was chosen to ensure the diversity of perspectives of all major actors in the process of transforming the local government's financial reporting system.

Data Collection Techniques

Data collection was carried out through two main techniques according to the research stage. In the quantitative phase, data was obtained through a structured questionnaire that measured four main constructs: public data integration, information accessibility, fiscal transparency, and public trust. The questionnaire instrument was developed by adapting indicators from global research on public data governance and digital transparency (Zuiderwijk et al., 2021). In the qualitative phase, data was collected through semi-structured in-depth interviews to explore the experiences, internal dynamics, and interpretation of actors towards the implementation of SIPD. Semi-structured interviews were chosen to provide flexibility in exploring informant understanding (Kallio et al., 2021). In addition, document analysis was carried out on regional financial statements, SIPD publications, and policy archives to strengthen data triangulation (Given, 2020). Triangulation between surveys, interviews, and documents reinforces the credibility of the findings.

Data Validity, Reliability, and Credibility

In the quantitative phase, the reliability of the instrument was tested using Cronbach's Alpha to ensure the internal consistency of the items, while the validity of the construct was evaluated through Exploratory Factor Analysis (EFA) according to modern social research methodological standards (Hair et al., 2022). In the qualitative phase, credibility is maintained through method triangulation, source triangulation, and trail audits that document the entire process of analysis, researcher reflection, and interpretive decisions (Amankwaa, 2021). Peer debriefing techniques are used to review findings and minimize subjective bias in the analysis (Nowell & Albrecht, 2020). These strategies increase the overall trustworthiness of the research.

Research Implementation Procedure

The research procedure was carried out in five stages. First, the preparation stage includes the preparation of instruments, expert validation, and the identification of institutions and actors related to the implementation of SIPD. Second, the quantitative stage was carried out by distributing questionnaires to 100 respondents who were selected purposively. Third, at the qualitative stage, in-depth interviews were conducted with eight key informants and supporting documents were collected. Fourth, all qualitative data is transcribed verbatim to maintain accuracy. Fifth, data integration is carried out by linking statistical patterns from surveys with thematic findings from interviews to build a comprehensive understanding of the transformation of local government financial reporting systems in the era of public data integration.

Data Analysis Techniques

Quantitative data analysis used descriptive statistics, validity and reliability tests, and multiple linear regression to assess the influence of public data integration on public transparency and trust (Hair et al., 2022). Qualitative data were analyzed using reflexive thematic analysis, an approach that emphasizes the interpretive process, analytical flexibility, and transparency in

theme formation (Braun & Clarke, 2021). The coding process is carried out inductively to allow the emergence of a pattern of meaning from the informant's narrative. NVivo software is used to help systematize data and documentation analysis (Woods et al., 2020). The integration of quantitative and qualitative analysis results provides a comprehensive overview of how the integration of public data through SIPD contributes to increased public trust.

RESEARCH RESULTS

Increased Transparency Through SIPD Data Integration

The results of the survey of 100 respondents showed that data integration through SIPD significantly increased citizens' perception of fiscal transparency, especially in the **speed of access to regional financial information**. The majority of respondents stated that SIPD makes financial information more accessible and faster to update than previous mechanisms.

Table 1. Public Perception of Transparency Improvement Through SIPD Integration

Indicator	Mean	Std. Dev.
Faster access to financial information	4.23	0.61
Ease of obtaining budget realization data	4.11	0.67
Perceived transparency improvement	4.18	0.64

An average score above 4.00 indicates that respondents generally consider SIPD to have accelerated the disclosure of financial information, thereby strengthening public transparency. The quantitative findings were reinforced by in-depth interviews with key actors. BPKAD officials stated that the integration of SIPD has eliminated bureaucratic barriers related to the publication of financial data. One of the BPKAD informants emphasized: "*SIPD makes the budget publication process much faster because all regional apparatus input data on the same platform. This reduces delays and increases public control.*" (AD-01, interview September 3, 2025).

Bappeda informants also emphasized changes in internal work patterns: "*Previously, data had to be compiled manually before it could be published. With SIPD, synchronization happens automatically so that data that appears to the public is faster and more consistent.*" (DA-02, interview September 7, 2025). From the civil society perspective, transparency is considered to increase because access to information becomes more open: "*Now we can monitor the realization without having to ask for physical documents. This increases the trust that the government is actually opening up its data.*" (MS-02, interview September 10, 2025).

Reporting Consistency through SIPD Format Standardization

The survey showed that residents assessed that SIPD improved the consistency of financial reporting through the use of a standard format. This standardization helps reduce errors and variations between regional devices.

Table 2. Public Perception of Reporting Consistency Through SIPD Standardization

Indicator	Mean	Std. Dev.
Standardized reporting format	4.15	0.58
Consistency across departments	4.09	0.66
Reduced reporting discrepancies	4.03	0.72

A high mean value indicates that citizens are aware of a significant change in reporting consistency after the implementation of the SIPD. This increase in consistency is explained in more depth by government informants. Diskominfo officials stated that the implementation of standard templates is the main factor for consistency: "SIPD has provided a standard format so that all regional apparatus inputs data with the same pattern. This automatically improves the uniformity of the report." (DI-01, interview September 12, 2025).

The Inspectorate informant also emphasized that standardization reduces the potential for manipulation: "Because the format is uniform and the system records input traces, the room for manual changes is getting smaller. Consistency is more maintained." (IN-01, interview September 14, 2025). Meanwhile, civil society acknowledges that inter-OPD consistency is now more visible: "The data between agencies now is not much different from in the past. The format is uniform and the public is easier to compare." (MS-01, interview September 9, 2025).

Improve Accuracy through Cross-Regional Device Synchronization

The survey results show that SIPD improves the accuracy of financial reporting through an automatic synchronization mechanism across regional devices.

Table 3. Public Perception of Data Accuracy Improvement Through SIPD Integration

Indicator	Mean	Std. Dev.
Accuracy of published financial data	4.17	0.63
Reduced data discrepancies	4.05	0.70
System-level data synchronization	4.12	0.59

From the table above, accuracy is considered to increase because the data is recorded and updated centrally. BPKAD informants emphasized that accuracy is improved thanks to the data locking mechanism: "Once the data is validated at the SIPD, all regional apparatus automatically uses the same number. This eliminates

data version differences." (AD-02, interview September 6, 2025). The Bappeda informant added that the insynchronization that often occurred before the SIPD has now been drastically reduced:

"In the past, there was often a discrepancy between planning data and realization data. Now everything is connected in one platform so that the data is more precise." (DA-01, interview September 5, 2025)

The Influence of Transparency, Consistency, and Accuracy on Public Trust

Multiple linear regression analysis shows that three main variables – transparency, consistency, and accuracy – have a positive and significant effect on public trust.

Table 4. Regression Summary: Effects on Public Trust

Variable	Beta	Itself.
Transparency	0.41	0.000
Consistency	0.33	0.001
Accuracy	0.29	0.003

The regression model shows that **Transparency is the most dominant factor** in increasing public trust. These quantitative findings are reinforced by the informant's narrative. An informant from Diskominfo revealed: *"When the public can see financial data in real-time, it builds the perception that the government isn't covering up anything."* (DI-01, interview September 12, 2025). Civil society representatives affirmed the direct link between data access and public trust: *"Trust is formed because information is open. SIPD makes the fiscal process more supervised and accountable."* (MS-02, interview September 10, 2025).

Implementation Challenges: HR Readiness and Data Quality

Although SIPD has made many improvements, some respondents still identify obstacles in human resource competence and data input quality.

Table 5. Remaining Challenges in SIPD Implementation

Indicator	Mean	Std. Dev.
Uneven staff digital competence	3.72	0.81
Inconsistent data quality from departments	3.68	0.86
Technical obstacles in system operation	3.79	0.77

From the table above, the value ranges from 3.6–3.8 to show that the challenge is still quite significant. Inspectorate officials said that human resource competencies are not evenly distributed: *"There are regional apparatus that are still not used to the digital system so that the data input is not optimal."* (IN-01, interview September 14, 2025). Diskominfo informants also highlighted data quality issues: *"The system is good, but the quality of the input still needs to be improved. SIPD is only*

as accurate as the data entered." (DI-01, interview September 12, 2025). Civil society confirmed that some data is still too late to update: *"We see that there are OPDs that are routinely updated, but there are also those that are slow. This needs to be improved."* (MS-01, interview September 9, 2025).

DISCUSSION

The results show that data integration through SIPD significantly increases the fiscal transparency of local governments through accelerating access to financial information. These findings reinforce the concept that a public information system based on data integration is able to expand openness and strengthen citizens' external accountability mechanisms (Wirtz et al., 2021). With the reduction of bureaucratic barriers and the increasing speed of data publication, SIPD serves as an enabler for digital transparency, in line with the findings of global research that digital governance encourages openness through the simplification of information flows (Bannister & Connolly, 2020). Consequently, this increase in transparency is the main foundation for the formation of public perception that the government is implementing more accountable governance.

In addition to transparency, standardization of reporting formats through SIPD has been proven to improve the consistency of information across regional devices. This strengthens the theoretical framework regarding the importance of data harmonization in ensuring the quality of public sector information (Gascó-Hernández et al., 2022). With a uniform format, the potential for data manipulation and variation in technical interpretation can be minimized, thereby driving efficiency and comparability of budget performance. Previous research findings suggest that data consistency is a prerequisite for public trust because it facilitates independent verification processes by civil society (Meijer & Grimmelhuisen, 2021). Thus, SIPD acts as a structural tool that strengthens the integrity of local government reporting.

The findings on the increase in data accuracy due to automatic synchronization across regional devices are also consistent with data interoperability theory that emphasizes system integration as a determinant of the accuracy of public information (Zuiderwijk et al., 2021). The process of locking data after verification reduces the risk of numerical differences between planning and realization documents, a problem that was previously common in regional administrations in developing countries. This increase in accuracy reinforces the view that an integrated public information system increases information reliability, one of the determining factors for public trust in government institutions (Teodoro et al., 2022). The theoretical contribution of this research lies in the affirmation of the causal relationship between data interoperability and fiscal accuracy.

These three factors, transparency, consistency, and accuracy, have been empirically proven to have a significant effect on public trust. These findings support the trust formation model which states that the quality of public information has a direct influence on the perception of government integrity (Van der Meer et al., 2021). Transparency emerged as the most dominant factor, showing that citizens make information disclosure a key indicator of institutional

credibility. This is in line with a global study that found that digital openness increases legitimacy through perceived accountability mechanisms (Kou et al., 2022). Practically, SIPD helps create an information ecosystem that encourages public oversight, thereby increasing the legitimacy of local governments.

However, this study also found that implementation challenges arise due to uneven human resource readiness and varying data input quality between regional apparatus. These findings are consistent with previous research that highlighted the digital divide in the public sector, where the digital competence of bureaucratic actors is a critical factor for the success of digital transformation (Sivarajah et al., 2020). The unpreparedness of human resources has the potential to hinder the reliability of data, because public information systems are only as accurate as the inputs provided. This condition shows the need for investment in continuous training and alignment of technical capacity to ensure that the implementation of SIPD runs optimally.

The difference between the results of this study and some of the previous studies can be explained through a typical local context. For example, in some international cases, the main challenge to digital transformation lies precisely in institutional resistance, not technical competence (Chatfield & Reddick, 2023). However, in the context of Medan City, the results of the study show that bureaucratic actors are relatively receptive to the use of SIPD, while the main obstacles lie in data quality and competency inequality. This difference can be explained through the regional bureaucratic structure that relies heavily on individual capacity and the availability of supporting facilities. Thus, this study adds a new perspective that the success of data integration in Indonesian local governments is more influenced by operational factors than institutional resistance.

Theoretically, this research contributes to strengthening the understanding that public data integration is not only a technological issue, but also related to institutional readiness, organizational learning, and a culture of collaboration between regional apparatus. SIPD has proven to serve as a platform that encourages harmonization of work across agencies, something that is in line with the whole-of-government approach to digital governance (Luna-Reyes & Gil-García, 2021). The results of the study confirm that an integrated system can only achieve maximum impact when supported by an adaptive, coordinated, and collaborative institutional process.

Although this research makes significant empirical and theoretical contributions, there are some limitations that need to be considered. First, the quantitative research only involved 100 respondents so that the scope of public perception is still limited to the Medan City area. Second, qualitative research involved eight informants so that variations in institutional perspectives may not be fully represented. Third, the quality of the data studied is highly dependent on the openness of the informants and the accuracy of their technical understanding. Further research needs to involve more regional tools, expand the study area, and integrate comparative analysis between regions to obtain a more complete picture of the effectiveness of SIPD on a national scale. This step

is important to enrich understanding of the role of public data integration in building more reliable fiscal governance.

CONCLUSION AND RECOMMENDATION

This research confirms that digital social pressure has a crucial role in driving the transformation of the meaning of Corporate Social Responsibility (CSR) in the company's sustainability strategy. Findings from the three research areas of Sukoharjo, Boyolali, and Karanganyar show that companies no longer interpret CSR as limited to philanthropic activities or regulatory compliance, but as a strategic instrument to build legitimacy, public trust, and long-term sustainability. Social dynamics in the digital space, especially through social media pressure, strengthen the demands for transparency and accountability, thereby encouraging the reinterpretation of CSR goals in a more responsive, participatory, and data-driven direction. Theoretically, this study expands the sustainability accounting literature by explaining how digital pressures operate as an external factor capable of shaping a company's CSR value orientation, policy priorities, and strategic narrative.

Practically, the results of the research provide a foundation for companies to design sustainability strategies that are more adaptive to public expectations in the digital era. Companies need to establish mechanisms for monitoring online public opinion, strengthen the quality of sustainability disclosures, and integrate CSR with proactive digital communication strategies to maintain stakeholder reputation and trust. In addition, companies in the three research areas are expected to expand collaboration with local communities and increase internal capacity in managing data and sustainability issues in order to respond more effectively to digital social dynamics. Thus, this research makes a strategic contribution to corporate sustainability practices while opening up space for further research on corporate response models to digital pressures that are increasingly complex and rapidly changing.

FURTHER STUDY

Future studies are encouraged to investigate more deeply the mechanisms through which digital social pressure shapes corporate sustainability strategies across different industrial, geographic, and regulatory contexts. Further research may explore how companies internally interpret and respond to online public sentiment, including the roles of sustainability teams, digital communication units, and corporate governance structures. Longitudinal studies could provide insights into how persistent or fluctuating digital pressures influence long-term CSR orientation, reporting quality, and stakeholder engagement. Comparative analyses between regions or countries with varying levels of digital activism may also reveal important contextual differences in corporate responsiveness. By expanding these research avenues, future studies can contribute to the development of more comprehensive models for understanding corporate behavior in the face of rapidly evolving digital expectations.

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