



# The Application of E-SAKIP According to Employees' Perspectives in Preparing Performance Accountability Reports: A Case Study at the City of Palu's Department of Public Works and Housing

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## ABSTRACT

This study aims to determine the views of employees on the use of the Electronic Government Performance Accountability System (e-SAKIP) application in the preparation of the Government Performance Accountability Report (LAKIP) at the Housing and Settlement Agency (Disperkim) of Palu City. This study uses a descriptive qualitative approach with a case study method. Data were collected through in-depth interviews with employees directly involved in the input and management of the e-SAKIP application. The results of the study indicate that the e-SAKIP application facilitates the visualization of budget realization and performance achievement data, as well as simplifies access to planning and reporting documents. However, the implementation of this application still faces several challenges, such as input errors, the absence of written guidelines, the lack of certified training, and the complexity of the system, which makes it difficult for new employees. Additionally, e-SAKIP has not fully replaced the manual system because the preparation of the LAKIP is still done outside the application. Therefore, e-SAKIP is viewed as a useful reporting tool but still requires improvements to be more effective in supporting the accountability of government agency performance.

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## INTRODUCTION

The Government Agency Performance Accountability System (SAKIP) is a tool to fulfill the government's accountability for what has been implemented, consisting of strategic planning, performance measurement, reporting, and evaluation, which ultimately supports the implementation of good governance principles (Deviani et al., 2021). Performance accountability of government agencies is a form of obligation of government institutions responsible for their success and inability to carry out the organization's mission in achieving its objectives and targets determined through a periodic accountability system (Andesta et al., 2024).

Performance accountability is the frontline of good governance (Nani et al., 2021). The performance accountability of government agencies is one of the main pillars in realizing good governance. To ensure that program implementation and budget utilization are in line with objectives and can be accounted for, the government has developed the Government Agency Performance Accountability System (SAKIP). This system serves as a strategic instrument in the process of planning, measuring, reporting, and evaluating the performance of public organizations in a systematic and sustainable manner.

With the advancement of information technology, the implementation of SAKIP has been transformed into a digital form through the e-SAKIP (Electronic Government Agency Performance Accountability System) application. This application is designed to facilitate the preparation of various performance documents, such as performance agreements (PK), key performance indicators (IKU), and performance accountability reports (LAKIP). With the support of data visualization features and the ability to upload supporting documents, e-SAKIP is expected to improve efficiency and transparency in government agency performance reporting. One concrete form of digitalization is investment in intangible assets, particularly software that supports information systems, process automation, and the development of technology-based products and services (Andriani et al., 2025). The effectiveness of SAKIP implementation can be seen from the five main components of planning, measurement, reporting, evaluation, and performance achievement, with employee commitment and the quality of human resources being the main factors for success (Stefan et al., 2023).

However, the effectiveness of e-SAKIP in supporting accountability does not solely depend on technological sophistication. Human factors such as understanding, skills, and readiness of employees as primary users also play a crucial role in the success of this application's implementation. Many agencies, especially in rural areas, face challenges such as limited training, lack of operational guidelines, and system complexity that make it difficult for new users. The e-SAKIP model enables local governments to report performance through a web-based electronic system, facilitating access to performance documents and data visualization, but its success depends heavily on the understanding and training of employees as the primary users (Jacobus et al., 2023).

The Housing and Settlement Agency (Disperkim) of Palu City is one of the agencies that has adopted the e-SAKIP application. The experience of employees in this agency in using e-SAKIP is important to study because it can provide a real picture of the benefits, obstacles, and effectiveness of the system in supporting performance reporting. A study of employees' perceptions also contributes to understanding the technical and non-technical aspects that need improvement in the implementation of this system.

Therefore, this study aims to explore the perspectives of Disperkim City of Palu employees on the use of e-SAKIP in the preparation of the LAKIP. The focus of the study is not only on how much the application facilitates the reporting process but also on the challenges faced in its implementation. The results of this study are expected to serve as evaluation material for the future development of e-SAKIP so that it becomes more adaptive and supports the creation of an accountable, transparent, and results-based government performance reporting system.

## **Literature Review**

### **Accountability Theory**

Accountability is a form of responsibility carried out by the government to report and present activities that have been carried out to the public (Firmansyah, 2024). This responsibility reflects the transparency of activities and policies implemented, enabling relevant parties to understand and evaluate performance. In the context of government, accountability means the government's responsibility to the public, paying attention to the rights of the public as the entrusting party. The government must ensure that the activities and policies implemented are in line with the interests of the public and can be accounted for. Accountability is the obligation of the trustee to provide accountability, present, report, and disclose all activities and actions that are the responsibility of the trustee to the principal who has the right to request such accountability (Mareta & Fakih, 2024).

Transparency is crucial in accountability, as it enables employees, the public, and customers to understand what is being done, why it is being done, and how the process unfolds. This is because accountability is an obligation to manage, report, and disclose all activities related to the use of resources to the public (Khikmah & Purwanto, 2023). Accountability is used to realize public expectations and performance standards to assess or determine the performance, responsiveness, and morality of government organizations.

According to Sawir (2022), accountability can be achieved through:

1. Efforts to make government officials accountable for every government action and responsive to the identity from which they derive their authority,
2. Establishing criteria to measure the performance of government officials and establishing mechanisms to ensure that standards are met.

Thus, accountability becomes crucial in evaluating organizational performance, given its significant contribution to the overall effectiveness of organizational performance (Suci & Rohman, 2023). Not only as a measuring tool, accountability also functions as an internal control mechanism that can enhance the trust

of stakeholders, both internal and external. This makes accountability a fundamental element in achieving transparent, participatory, and sustainable governance.

### E-SAKIP

E-SAKIP (Electronic Government Agency Performance Accountability System) is a digital-based application designed to support the implementation of the Government Agency Performance Accountability System (SAKIP). This application is used as a tool to assist in the process of planning, measuring, monitoring, and reporting organizational performance in an integrated and systematic manner. Through e-SAKIP, government agencies can more easily prepare planning documents such as performance agreements (PK), input key performance indicators (IKU), and produce performance accountability reports (LAKIP) in a timely and data-driven manner. This system is one of the government's efforts to improve bureaucratic efficiency and ensure transparency and public accountability in the use of budgets and the implementation of work programs. As such, SAKIP is one of the instruments in realizing the concept of good governance (Sawir, 2022).

The main objective of implementing e-SAKIP is to improve governance through a standardized and well-documented performance reporting system. By utilizing information technology, e-SAKIP enables real-time monitoring of agency performance and facilitates the evaluation process by both internal and external supervisors. The implementation of e-SAKIP also encourages a performance-based work culture within the government bureaucracy. The information provided through the e-SAKIP application is open to the public, with the aim of encouraging community participation in monitoring, evaluating, and providing input to government agencies if inefficiencies are found in their performance (Gitashih et al, 2023).

The legal basis for the implementation of SAKIP is regulated in Presidential Regulation No. 29 of 2014 concerning the performance accountability system for government agencies. The initial step in SAKIP is the strategic plan that must be developed by each government agency to provide direction and focus in achieving the established vision and mission, as well as to minimize obstacles that may arise in efforts to improve performance accountability. The optimal implementation of e-SAKIP is expected to strengthen the integrity and effectiveness of public services across various agencies, including at the local level.

### METHODOLOGY

Qualitative research is a method conducted in natural conditions, unlike the experimental approach. In this method, the researcher acts as the main instrument, data collection is carried out using a triangulation approach or a combination of several techniques, analysis is conducted inductively, and the results of the research emphasize meaning rather than generalization. The qualitative approach aims to gain an in-depth understanding of a social phenomenon through description and interpretation. Common techniques include in-depth interviews, participatory observation, and document analysis, to uncover meaning, patterns, and social dynamics that cannot be measured statistically.

This study uses a descriptive qualitative approach with a case study method, focusing on understanding the views of employees regarding the use of the E-SAKIP application in preparing performance accountability reports at the Housing and Settlement Agency of Palu City. The research was conducted in July 2025, involving employees from the agency. Sample selection was conducted using simple random sampling, while data collection was carried out through interviews and observations of several employees at the agency.

### RESULTS

Based on interviews conducted with employees of the Palu City Housing and Settlement Agency, it was found that the use of the e-SAKIP application, which began operating in 2023, has facilitated the visualization and input of budget realization data and performance achievements in a more systematic and structured manner. However, its implementation still faces several challenges such as errors in data entry due to lack of technical understanding, the absence of written guidelines, the lack of certified training, and the complexity of the interface, which is considered difficult to use. As a result, the application is deemed not yet fully effective and efficient and requires a comprehensive evaluation to ensure consistency in accountability and support for the optimal preparation of the LAKIP.

#### General Perspective of Employees

Employees of the Palu City Disperkim view the e-SAKIP application as facilitating the process of reporting budget realization and performance, particularly through informative graphical displays and a structured input system. The application is considered helpful in monitoring performance indicator achievements and facilitating periodic evaluations, as it can be accessed quickly and displays data visually based on achievement status per quarter. Compared to the previous manual method, e-SAKIP is considered capable of simplifying access to data that was previously scattered across various documents. However, some employees stated that this application is similar to the e-MEP system, leading to the perception that e-SAKIP is merely a supplement and lacks uniqueness in the reporting process. Additionally, employees emphasize that the application has not yet fully integrated the report preparation process, as the LAKIP is still prepared

manually first, and e-SAKIP is only used for final reporting and uploading supporting documents. Therefore, overall, e-SAKIP is viewed as a useful tool but has not yet replaced a more comprehensive reporting system.

### Challenges Faced

In its implementation, employees of the Palu City Disperkim face a number of obstacles in using the e-SAKIP application, both in terms of technical issues and human resources. One of the main challenges is errors in data entry, particularly in the quarterly budget accumulation process, which, if not calculated accurately, can lead to data inconsistencies and impact the validity of the report. Additionally, the absence of written guidelines and standard operating procedures (SOPs) forces staff to learn independently or rely on verbal explanations from technical personnel such as the Regional Development Planning Agency (Bappeda). The complexity of the application's user interface is also considered challenging, especially since data entry must be done sequentially from top to bottom, meaning that if one section is not completed, other sections cannot be accessed. This poses a particular challenge for new operators who require a longer adaptation period. Other obstacles include the absence of official certified training, limited technical understanding among employees who are not familiar with digital systems, and document upload processes that are sometimes hindered by administrative requirements such as signatures or stamps, resulting in documents having to be returned and re-uploaded.

These obstacles indicate that the successful implementation of e-SAKIP depends not only on the availability of the application, but also on user readiness, ongoing support, and system simplification. In its implementation, employees of the Palu City Disperkim faced a number of obstacles in using the e-SAKIP application, both in terms of technical issues and human resources. One of the main obstacles was errors in data entry, especially in the quarterly budget accumulation process, which, if not calculated correctly, could lead to data discrepancies and impact the validity of reports. Additionally, the absence of written guidelines and standard operating procedures (SOPs) forces staff to learn independently or rely on verbal explanations from technical personnel such as the Regional Development Planning Agency (Bappeda). The complexity of the application's user interface is also considered challenging, especially since data entry must be done sequentially from top to bottom, meaning that if one section is not completed, other sections cannot be accessed. This poses a particular challenge for new operators who require a longer adaptation period. Other obstacles include the absence of official certified training, limited technical understanding among employees who are not familiar with digital systems, and document upload processes that are sometimes hindered by administrative requirements such as signatures or stamps, resulting in documents having to be returned and re-uploaded. These challenges collectively indicate that the success of e-SAKIP implementation depends not only on the availability of the application but also on user readiness, ongoing support, and system simplification.

### The Role of the e-SAKIP Application in Accountability

The e-SAKIP application serves as a tool to support the realization of performance accountability within the Palu City Disperkim, particularly in terms of transparency and consistency in reporting. Through a system for inputting budget implementation and key performance indicator (KPI) achievements, e-SAKIP enables the presentation of data that is more systematic, integrated, and easily monitored by various parties. The application also provides document upload features such as the Strategic Plan (Renstra), Annual Work Plan (Renja), Budget Allocation Plan (RKA), Performance Contract (PK), Key Performance Indicators (IKU), and Performance Report (LAKIP), ensuring that all planning and performance reporting processes are fully documented. Graphical visualization of achievements on the dashboard further strengthens the monitoring function and facilitates the periodic evaluation of program implementation. However, the role of e-SAKIP is still not fully optimized in compiling comprehensive accountability reports because the main LAKIP document is still prepared outside the system. Therefore, the role of this application is more focused on reporting final results and archiving supporting documents, rather than on the process of comprehensive performance preparation and analysis. Nevertheless, the existence of e-SAKIP still makes a positive contribution to strengthening a performance-based work culture, increasing information transparency, and serving as a measurable tool that can be monitored by superiors and supervisors in ensuring the achievement of performance targets in a responsible manner.

## DISCUSSION

The results of this study indicate that the implementation of the e-SAKIP application at the Housing and Settlement Agency (Disperkim) of Palu City has made a positive contribution, particularly in improving the efficiency and ease of managing performance data. This application facilitates employees in compiling budget realization reports and performance indicator achievements through a structured and visual reporting system. The presence of a dashboard feature displaying performance achievement graphs further assists in the process of regular monitoring and evaluation.

These findings are in line with the initial objectives of developing e-SAKIP as a tool to create a more accountable and transparent performance reporting system. However, the implementation of this system has

not been optimal. One of the main challenges is the low level of technical understanding among employees, especially those who are new to the system. The success of performance accountability reporting is closely related to the extent to which employees are able to understand and respond to the implementation of E-SAKIP, emphasizing the importance of system mastery, the availability of complete performance data, and the commitment of organizational leaders (Pertiwi & Mahardika 2022). Additionally, Wardhana and Tauran (2025) emphasize that the effective implementation of SAKIP heavily depends on smooth communication, the availability of competent human resources, and the support of a solid bureaucratic structure.

Other obstacles encountered were the complexity of the system interface and the lack of adequate operational guidelines, which led to frequent data entry errors. This condition shows that the adoption of technology without accompanying human resource capacity building can actually hinder the effectiveness of the system. The lack of certified technical training is also an important consideration for future system development. On the other hand, e-SAKIP has not fully replaced manual processes in the preparation of Government Agency Performance Accountability Reports (LAKIP). The reporting process is still initiated manually before the results are uploaded to the system, indicating that this application only serves as a final documentation medium, not as the main tool for performance analysis and preparation. This reflects that system integration is still in the transition phase toward full digitalization. This statement is reinforced by Mahfud and Rachmawati (2024), who state that the optimization of performance accountability programs can be achieved if government agencies maximize the use of available systems such as E-SAKIP. However, the implementation of this system in various regions still faces challenges.

The success of e-SAKIP implementation also depends heavily on organizational support, particularly the commitment of leaders in promoting the use of the system. Without encouragement from management, employee adaptation to the new system will be slow. Technical support from supervisory agencies such as Bappeda is also needed on an ongoing basis to minimize technical obstacles and ensure consistent use of the application. In this context, Devi and Basyar (2024) highlight that the success of SAKIP implementation is greatly influenced by the quality of internal organizational factors, such as good performance planning, effective measurement and evaluation, and active employee participation in all stages of implementation. This finding is in line with Yani et al. (2024), who assess that SAKIP plays an important role as a performance planning instrument, which includes the formulation of the organization's vision, mission, goals, and objectives in strategic documents. Meanwhile, Amalia (2023) highlights that the implementation of SAKIP at the DPMPTSP of Samarinda City is considered satisfactory based on employees' perceptions, which also reflects that employees' understanding and involvement in performance reporting contribute to the success of E-SAKIP implementation in government agencies.

Overall, this study confirms that the success of digital transformation in performance reporting is not solely determined by the sophistication of the system, but also by the readiness of human resources. Therefore, evaluation of e-SAKIP needs to be conducted comprehensively, covering technical, organizational, and employee capacity development aspects. Only with a comprehensive approach can e-SAKIP function optimally as an effective performance accountability instrument in the government environment.

## CONCLUSION

Based on the results of the study, it can be concluded that the e-SAKIP application has made a positive contribution to supporting the performance accountability reporting process in the Palu City Disperkim. This application facilitates the input of budget realization data and performance indicator achievements in a structured manner and can be visualized in the form of informative graphs. However, the use of e-SAKIP has not yet fully replaced the manual preparation of LAKIP, as most of the analysis and report preparation processes are still conducted outside the application. Additionally, there are various challenges in its implementation, such as data entry errors, lack of written guidelines, absence of official training, and a system interface deemed unfriendly for new users. Therefore, although e-SAKIP has been an initial step toward a more modern and accountable performance reporting system, ongoing evaluation and system improvements are needed to optimize its effectiveness in supporting the principles of transparency and accountability in government.

## RECOMMENDATION

Based on the results of the study and discussion, several recommendations can be made to improve the effectiveness of the e-SAKIP application in the Palu City Disperkim. First, it is necessary to develop official operational guidelines or Standard Operating Procedures (SOPs) that can be used by all employees as technical references in operating the application. These guidelines will be very helpful in reducing data input errors and providing a more comprehensive understanding of the system.

Second, it is recommended that the agency conduct regular certified training for all employees, especially new operators. This training should be accompanied by technical assistance sessions from the developers or supervising agencies such as Bappeda to ensure a smoother adaptation process to the application.

In addition, the development of the application interface also needs attention. A simpler, more intuitive, and user-friendly interface will greatly help speed up the work process and reduce technical barriers in the field.

Furthermore, the e-SAKIP application should be further developed to accommodate all stages of LAKIP report preparation, not just as a medium for uploading final documents. With features for preparation, analysis, and reporting in one platform, e-SAKIP can function optimally as the main system for performance accountability reporting.

Lastly, commitment from organizational leaders is crucial to encourage optimal use of e-SAKIP. This support can be realized through adequate resource allocation, incentives for employees who demonstrate good performance in using the system, and strengthening internal oversight systems to ensure the accuracy and consistency of reporting. By implementing these recommendations, it is hoped that e-SAKIP can become a truly integrated, effective reporting system that supports the principles of government accountability in a comprehensive manner.

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