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# The Role of SAKIP-Based Management Information Systems in the Transparency of Local Government Performance Reporting in Indonesia

**Rudy Usman[1] , Andi Indriani Ibrahim[2] , Shela Ramadhani[3] , Guan Kusuma[4] , Taufik Afdal[5] , Nini Andriani[6*]**

[1,3,4,5]Accounting Study Program, Faculty of Economics and Business, Tadulako University
[2,6]Management Study Program, Faculty of Economics and Business, Tadulako University

| Article Info | ABSTRACT |
|---|---|
| | Based on the results of the analysis, this study found that the level of transparency in local government performance reporting in Indonesia is generally high and relatively uniform across regions, although the Government Agency Performance Accountability System (SAKIP) scores show significant variation and the average is still low. However, the relationship between the implementation of SAKIP and the level of transparency proved to be very weak and not statistically significant, so that the existence of SAKIP does not directly guarantee public information disclosure. These findings indicate that although SAKIP is designed as a comprehensive performance accountability system, its effectiveness is highly dependent on non-technical supporting factors such as human resource capacity, information technology infrastructure readiness, the commitment of regional leaders, a work culture that places accountability as a core value, and integration with public information disclosure mechanisms. In other words, high transparency tends to be influenced more by national regulations and the digitization of reporting that enforces standardization, rather than solely by the quality of SAKIP implementation. This is in line with information system theory, which emphasizes the importance of alignment between technology, processes, and people in producing information that is relevant, accurate, and accessible to the public. Therefore, optimizing SAKIP to support transparency requires a holistic approach that combines technical improvements with institutional capacity building and leadership commitment. |

*Corresponding Author:*

Nini Andriani
Management Study Program, Faculty of Economics and Business, Tadulako University
Email: niniandriani@untad.ac.id

## INTRODUCTION

Transparency in governance is one of the fundamental aspects that continues to receive public attention, especially in the context of regional government administration. Open information regarding government performance not only serves as a means of accountability to the public, but also as a benchmark for assessing the effectiveness of government administration itself. In Indonesia, challenges related to transparency in local government performance reporting are still frequently encountered, particularly in terms of consistency, accuracy, and ease of access to reports presented (Kartika & Gorda, 2022; Yassir et al., 2024) ). Several previous studies have shown that the use of management information systems has great potential in improving

the transparency of regional performance reporting, but practices in the field often do not run optimally due to various technical and institutional constraints (Hardiansyah & Jaffisa 2024; Kardina et al., 2024) ). Therefore, this study aims to fill this gap by examining in depth how the implementation of the SAKIP-based Management Information System can affect the level of transparency in local government performance reporting in Indonesia during the 2022-2024 period.

Transparency in the context of local government can be interpreted as the government's ability to provide the public with the widest possible access to performance information so that the community can objectively monitor and assess regional development achievements (Mindarti et al., 2022; Sudianing, 2020) ). The measurement of transparency is not limited to the presence or absence of published information, but also includes the quality, completeness, and accuracy of the information presented. This study uses audit opinions provided by the Supreme Audit Agency (BPK) as the main indicator of transparency. These opinions, which are categorized as Unqualified Opinion (WTP), Qualified Opinion (WDP), Disclaimer of Opinion (TMP), or Disclaimer, are objective measures that can reflect the level of openness and accountability of local government reports (Maulidi et al., 2025; Meynaldi & Rosalina 2023) . Thus, this variable can provide a more measurable and standardized picture of the level of transparency achieved by each local government.

The central government has sought to strengthen accountability and transparency mechanisms through a series of regulations, one of which is the implementation of the Government Agency Performance Accountability System (SAKIP) as stipulated in PermenPAN-RB No. 53 of 2014 and Perpres No. 29 of 2014 (Kristian et al., 2020; Murdi & Putri, 2020) . This regulation emphasizes the importance of measurable performance planning, accurate reporting of results, and data-based evaluation to improve public accountability. However, the phenomenon in the field shows that the implementation of this regulation does not always run smoothly. Several regions still face limitations in data integration, infrastructure readiness, and human resource competencies that play a role in SAKIP management (Herinda & Sulistiyowati, 2023; Jatmiko, 2020) . Previous research confirms that the effectiveness of SAKIP-based management information systems is highly dependent on the commitment of regional leaders, as well as adequate policy support and technical capacity (Apriliani et al., 2022) . This raises the question of whether the current implementation of SAKIP can truly contribute significantly to the transparency of performance reporting.

Independent variable in this study is the level of SAKIP implementation, which is assessed through official evaluation scores from the Ministry of PAN-RB. These scores classify local government performance from category D (lowest) to A (best), reflecting the extent to which the process of planning, implementing, measuring, and reporting performance is carried out in accordance with the principles of public accountability (Engkus et al., 2023; Heinrich & Probohudono, 2023) . Previous research indicates that regions with high SAKIP scores tend to have better reporting quality and a greater chance of obtaining an unqualified opinion from the BPK, thereby significantly increasing transparency (Karyanto & Sofyani, 2024 ). Based on previous theories and findings, this study hypothesizes that an increase in SAKIP scores will be directly proportional to an improvement in audit opinions, which ultimately reflects a higher level of transparency.

This study uses a quantitative approach utilizing panel data from 100 districts/cities/provinces throughout Indonesia during the 2022-2024 period, resulting in a total of 300 observations. The SAKIP score data was taken from the annual evaluation results of the Ministry of PAN-RB, while the transparency data was obtained from the BPK audit opinion report. The analysis was conducted using the logistic regression method to test the relationship between the level of SAKIP implementation and the possibility of a region obtaining a WTP opinion. The results of the study consistently show that SAKIP implementation has a positive and significant effect on the transparency of local government performance reporting, although there are considerable variations between regions that may be influenced by contextual factors such as local political support and bureaucratic capacity (Ayomi et al., 2023; Yuwanda & Firdaus, 2024) .

## Literature Review
Transparency

Transparency is defined as the openness of the government in providing relevant, accurate, and accessible information to the public in a timely manner. Research by Yuwanda & Firdaus (2024) ) shows that SIM supports transparency by providing public access to local government performance reporting data, which in turn increases accountability. The existence of SAKIP-based SIM allows the public to monitor performance directly, thereby strengthening social control and reducing the potential for abuse of authority.

Management Information System

Management Information System (MIS) is a set of integrated components to collect, process, store, and distribute information to support decision-making and organizational control. Referring to Information System theory, MIS in government plays an important role in structured performance data management. In the context of this study, the SAKIP-based MIS is used to integrate data on local government planning, implementation, and performance reporting, thereby facilitating the monitoring and evaluation process.

This study uses Information Systems Theory, which emphasizes that the success of an information system is measured by its ability to process data into information that is useful for decision making ( Yuwanda & Firdaus, 2024) . In the context of SAKIP-based MIS, this theory asserts that the quality of the information produced will affect the level of transparency in performance reporting (Yuwanda & Firdaus, 2024) . A well-designed SIM can increase public trust by providing clear, measurable, and easily accessible performance information.

The implementation of the SAKIP-based Management Information System plays an important role in improving the transparency of local government performance reporting. Performance transparency is one of the pillars of Good Governance that promotes public trust in government (Yassir et al., 2024) . An integrated information system enables the presentation of accurate, accessible, and accountable performance data to the public (Kartika & Gorda, 2022) . By utilizing this technology, local governments can minimize errors in reporting and improve the accuracy of the information presented (Hardiansyah & Jaffisa 2024) . Previous studies have also shown that the use of SIM SAKIP can accelerate the performance data processing and support transparency in the delivery of government performance results (Kardina et al., 2024) . Furthermore, the existence of a standardized SIM provides space for the public to monitor and evaluate the achievements of local governments (Mauni, 2025) . This is in line with the principle of public accountability, where information disclosure is the basis for realizing a transparent and responsible government (Kristian et al., 2020) . Therefore, it can be assumed that the better the implementation of the SAKIP-based Management Information System, the higher the level of transparency in local government performance reporting.

## METHODOLOGY

In this study, the sampling technique used purposive sampling, which is the deliberate selection of samples based on certain characteristics relevant to the research objectives. The data analyzed included 100 local governments in Indonesia, consisting of provinces, regencies, and cities, during the 2022-2024 period. The selection of 100 local governments was done to maintain a more in-depth and focused analysis, while also considering the limitations of time, resources, and the availability of consistent data during the research period. Thus, the final sample size analyzed was 100 local governments. Because this study used panel data for three years, the total observations processed amounted to 300 observations. All data used in this study was obtained from official government sources, including: Transparency data obtained from the Financial Supervisory Agency (BPK), and Government Agency Performance Accountability System (SAKIP) data obtained from the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN-RB).

## RESULTS

Table 1. Descriptive Statistics of Variables

| Variable | Mean | Std. Dev. | Min | Max |
|---|---|---|---|---|
| **Transparency** | 3.32 | 0.91 | 50 | 95 |
| **Sakip** | 73.15 | 11.37 | 1 | 4 |

*Source: Secondary data, STATA-14 output (Processed, 2025).*

Based on the descriptive analysis in Table 1, the transparency variable has an average value of 3.32 with a standard deviation of 0.91. This value indicates that the level of transparency in local government performance reporting in Indonesia is in the moderate to high category. The relatively small standard deviation indicates that the level of transparency between regions tends to be uniform, so it can be assumed that the implementation of public information disclosure policies has been fairly consistent across regions. The range of values between 50 and 95 indicates that there are still regions with low levels of transparency, although most regions have achieved high levels. Meanwhile, the SAKIP (Government Agency Performance Accountability System) variable has an average value of 73.15 with a standard deviation of 11.37. This value reflects that the performance of local governments is generally quite good and in the upper-middle range. However, the higher standard deviation compared to the transparency variable indicates significant differences between regions in the implementation of SAKIP. A minimum value of 1 indicates that there are still regions with a very low level of implementation ( ), while a maximum value of 4 confirms that there are regions that have achieved the optimal implementation category according to the assessment standards. The difference in variation between these two variables illustrates that transparency is more influenced by uniform national regulations, while the successful implementation of SAKIP is highly dependent on the managerial capacity, resources, and commitment of each region. Thus, even though the disclosure of performance reports has been running quite well, the strengthening of the SAKIP-based Management Information System is still necessary. This is important to ensure that public information

disclosure can run in line with performance accountability that is systematically documented, measurable, and capable of encouraging improvements in the quality of governance in Indonesia.

Table 2. Variable Correlation Analysis

| Variable | Transparency | Sakip |
|---|---|---|
| **Transparency** | 1.000 | |
| **Sakip** | -0.036 | 1,000 |
| | 0.534 | |

Number of Observations = 300
***, * = P-value significant at 1% & 5%
*Source: Secondary data, STATA-14 output (Processed, 2025).*

Based on Table 2, the correlation analysis results show that the relationship between the transparency variable and SAKIP has a correlation coefficient of -0.036 with a p-value of 0.534. This negative and very small correlation value, which is close to zero, indicates that statistically there is no strong or meaningful linear relationship between the level of transparency in local government performance reporting and SAKIP scores. In other words, changes in SAKIP values are not significantly associated with changes in the level of transparency, and vice versa. In addition, the p-value, which is much greater than the conventional significance threshold (1% or 5%), reinforces the conclusion that the relationship between these two variables is not statistically significant. This means that the analyzed data does not provide sufficient evidence to claim that there is a consistent or reliable influence between SAKIP implementation and performance reporting transparency. In practical terms, this shows that transparency is more influenced by national regulations, while SAKIP achievements depend on the capacity and commitment of each region. Thus, even though transparency is relatively good, strengthening SAKIP remains important so that it can work synergistically with information disclosure policies and strengthen the accountability of local government performance.

Table 3. Hypothesis Testing Results

| Variable | Expected Sign | Transparency |
|---|---|---|
| **Cons** | | 0.345 |
| | | 0.000 |
| **Sakip** | H1: (-) | 0.004 |
| | | 0.535 |
| **Prov > F** | | 0.001 |
| **Adjusted R-Square** | | -0.002 |
| **Obs** | | 30 |

*** = P-value significant at 1%

*Source: Secondary data, STATA-14 output (Processed, 2025).*

Based on Table 3, which presents the results of the hypothesis test, the SAKIP variable has a regression coefficient of -0.004 with a p-value of 0.535 for the transparency variable. This negative coefficient value is in line with the direction of the relationship predicted in hypothesis H1, namely that SAKIP has a negative effect on transparency. However, the p-value is much greater than the significance levels of 1% and 5%, indicating that the relationship is not statistically significant. In other words, there is insufficient evidence to conclude that the implementation or score of SAKIP has a direct effect on the level of transparency in local government performance reporting. Furthermore, the Adjusted R-Square value of -0.002 indicates that the regression model used is unable to explain the variation in the transparency variable. Almost all of the variation in transparency (more than 99%) is explained by the , other factors outside of SAKIP, such as national regulations, public information disclosure policies, and institutional and political factors in the region. In addition, the insignificant F-statistic value of 0.001 further strengthens the conclusion that the regression model as a whole does not have sufficient explanatory power. These findings confirm that although SAKIP plays an important role in performance accountability, its contribution to the transparency of local government performance reporting is still limited. Therefore, stronger policy integration is needed so that these two aspects can work synergistically in supporting open and accountable governance.

## DISCUSSION

The first finding of this study shows that the transparency of local government performance reporting is in the moderate to high category, with relatively uniform variation between regions. This consistency can be understood as the impact of national regulations that require local governments to present performance reports openly as a form of accountability to the public (Kristian et al., 2020; Kartika & Gorda, 2022) . However, SAKIP achievements show considerable variation between regions. There are regions that have shown optimal results, but there are also many that still face obstacles in its implementation. This is in line with the finding that the success of SAKIP is greatly influenced by internal factors, such as the quality of performance management, technological support, and human resource capacity (Ayomi et al., 2023; Engkus et al., 2023) . Thus, although transparency is relatively uniform due to national regulations, accountability through SAKIP appears to be more dependent on the readiness of each region.

The second finding shows that there is no significant relationship between transparency and SAKIP. This means that regions with high SAKIP scores do not always have good levels of transparency, and vice versa. This finding is reinforced by hypothesis testing, which shows that the effect of SAKIP on transparency is not statistically significant. In fact, the regression model used is unable to explain the variation in transparency levels, so it can be concluded that transparency is determined more by factors other than SAKIP. These factors include national regulations on public information disclosure, the use of digital technology, and community participation in monitoring government performance (Apriliani et al., 2022; Jatmiko, 2020; Meynaldi & Rosalina, 2023) . This condition confirms that although SAKIP is important for internal agency accountability, it is not the main determinant of public information disclosure (Herinda & Sulistiyowati, 2023; Murdi & Putri, 2020) .

The findings from this analysis are relevant when linked to Information Systems Theory, which emphasizes that the success of an information system is determined by its ability to process data into information that is useful for decision making. In the context of SAKIP-based Management Information Systems, this theory asserts that the quality of the information produced should improve transparency and strengthen public accountability. However, the results of the study show that although SAKIP has an important function in assessing performance accountability, its role in promoting transparency is still not optimal. Transparency is more influenced by national policies and the wider use of public information systems. This is in line with the view of (Yuwanda & Firdaus, 2024) , which emphasizes that a well-designed management information system can increase public trust by providing clear, measurable, and easily accessible performance information. Therefore, optimizing the role of SAKIP must be directed towards integration with public information systems, strengthening transparency regulations, and increasing technological capacity in the regions so that the goal of accountable and transparent governance can be achieved.

## CONCLUSION

This study found that the level of transparency in local government performance reporting in Indonesia is generally high and relatively uniform across regions, but the implementation of the SAKIP-based Management Information System does not show a significant effect on increasing this transparency. The regression results show that variations in SAKIP scores are not directly correlated with public information disclosure as measured by BPK audit opinions. This indicates that the existence of SAKIP as a performance accountability system does not automatically become a major determining factor for transparency, as its success is greatly influenced by external factors such as human resource capacity, technological infrastructure, leadership commitment, and organizational work culture.

These findings have important implications for policy formulation, particularly that efforts to improve performance reporting transparency cannot rely solely on the formal implementation of SAKIP. The central and regional governments need to strengthen supporting aspects such as human resource training, information technology infrastructure development, and the integration of SAKIP with public information disclosure mechanisms. In addition, existing regulations need to be followed by strict supervision and technical assistance so that the implementation of SAKIP can truly promote openness and performance accountability at the regional level.

The main limitation of this study is that the transparency variable is only measured through the BPK audit opinion, so that non-financial aspects of transparency or the qualitative dimensions of public information disclosure are not accommodated. In addition, the regression model used has a very low explanatory power, , so it is likely that there are many other important factors that affect transparency but were not included in the analysis. This study is also limited to the 2022-2024 period, so it is not yet able to capture long-term trends or the impact of new policies that may affect the relationship between variables.

## RECOMMENDATION

Future research should develop more comprehensive transparency indicators, covering both quantitative and qualitative dimensions, and consider contextual variables such as political support, community participation, and the quality of internal governance. In addition, the analysis could be expanded with a mixed

methods approach to explore non-technical factors that influence the effectiveness of SAKIP in improving information disclosure. Local governments are also advised to strengthen the integration of SAKIP with easily accessible public information disclosure platforms and ensure ongoing training for officials so that this system does not merely serve as an administrative formality but truly becomes an effective instrument of transparency.

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