International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

The Effect of Regional Financial Performance, Audit Opinion, and Digital Reporting on The Performance Accountability of The West Java Provincial Government Through Public Information Transparency

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Abstract

This study aims to analyze the effect of regional financial performance, audit opinion, and digital reporting on the performance accountability of the West Java Provincial Government, with public information transparency as an intervening variable. Public sector governance reform requires local governments to improve the quality of financial reporting and information openness to the public. This study uses a quantitative approach with secondary data obtained from the Local Government Financial Reports (LKPD), the Audit Board of the Republic of Indonesia (BPK) Audit Reports (LHP), the Government Agency Performance Reports (LKIP/LAKIP), and the open data portal of the West Java Provincial Government for the 2019–2024 period. The analytical techniques used include multiple linear regression and path analysis complemented by a mediation test using the Sobel Test. The results of the study show that: (1) regional financial performance has a positive and significant effect on public information transparency; (2) audit opinion has a positive but not significant effect on public information transparency; (3) digital reporting has a positive and significant effect on public information transparency; (4) public information transparency has a positive and significant effect on local government performance accountability; and (5) public information transparency is proven to mediate the relationship between regional financial performance and digital reporting on performance accountability. This study confirms the importance of optimizing the digitalization of reporting systems and strengthening public data openness as the main strategy in improving public sector accountability in the era of digital government.

Keywords: Regional Financial Performance, Audit Opinion, Digital Reporting, Public Information Transparency, Performance Accountability

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INTRODUCTION

Bureaucratic and governance reform that has been ongoing since the regional autonomy era has placed transparency and accountability as two main pillars in the implementation of good governance. Public demand for information openness is strengthening along with increasing public awareness of the right to public information guaranteed through Law Number 14 of 2008 concerning Public Information Openness. The West Java Provincial Government, as one of the regions with the largest population in Indonesia and a relatively high level of digitalization, has taken strategic steps in implementing transparency through the development of open data portals and digital-based reporting systems. This initiative is part of the digital transformation of government (e-government) aimed at facilitating public access to local government budget, financial, and performance information.

Agency theory (Jensen & Meckling, 1976) explains the relationship between the principal (the public and the legislature) and the agent (local government) in the context of public resource management. Asymmetry of information between the government as the agent and the public as the principal can lead to moral hazard and adverse selection problems. Public information transparency acts as a mechanism to reduce this information asymmetry, so that government accountability can be realized more effectively (Hood, 2006). Furthermore, legitimacy theory states that organizations, including the government, try to ensure that their actions are seen as legitimate and in accordance with the norms and values prevailing in society (Suchman, 1995). In the context of government, information openness and good financial performance are ways for the government to legitimize its activities in the eyes of the public.

Regional financial performance reflected in the Local Government Financial Reports (LKPD) is one of the main indicators in assessing the government's ability to manage public resources. The quality of this financial management not only affects the efficiency of budget use but also reflects the government's commitment to presenting transparent financial information to the public (Mardiasmo, 2018; Mahmudi, 2019). Pratolo (2019) found empirical evidence that regional financial performance has a positive effect on the level of transparency and accountability of local governments. On the other hand, the audit opinion provided by the Audit Board (BPK) on local government financial reports is an important signal to the public regarding the credibility and reliability of financial information. An Unqualified Opinion (WTP) achieved consistently reflects the quality of financial report presentation that complies with governmental accounting standards (Bushman, 2004; Alt & Lassen, 2006).

Meanwhile, the digitalization of government reporting through the implementation of e-government opens opportunities for the public to access information in real-time and

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more easily. Pina et al. (2007) and Linders (2013) emphasize that the use of information technology in government reporting contributes significantly to increasing transparency and reducing information asymmetry between the government and the public. Bertot et al. (2010) assert that the utilization of ICT in governance can substantially increase transparency and reduce the potential for corruption through public open data mechanisms. Transparency is a fundamental principle in good governance. Heald (2006) views transparency as an instrumental value that functions to increase public trust and government effectiveness, while allowing the public to openly access information related to government policies and performance. Grimmelikhuijsen (2012) proved that transparency positively correlates with public trust, although its effectiveness is highly dependent on the quality of the information provided. Styles and Tennyson (2007) state that financial transparency plays an important role in building public trust in the government and improving the quality of democracy.

Public accountability is the constitutional obligation of the government to account for the management of resources and the implementation of policies to the public. Kim (2014) explains that accountability is closely related to transparency, where information openness is a primary prerequisite for creating effective and meaningful accountability.

Nevertheless, there is a gap between data availability and its utilization in driving tangible performance accountability. Several previous studies have not comprehensively examined the role of public information transparency as a mediating variable connecting financial performance, audit opinion, and digital reporting to government performance accountability, especially in the context of provincial governments in Indonesia. Based on the above background, this study is designed to fill this gap by empirically testing the relationships among these variables in the West Java Provincial Government for the 2019–2024 period.

Based on the theoretical and empirical arguments, the following hypotheses are formulated:

H1: Regional financial performance has a positive and significant effect on public information transparency of the West Java Provincial Government.

H2: Audit opinion has a positive effect on public information transparency of the West Java Provincial Government.

H3: Digital reporting has a positive and significant effect on public information transparency of the West Java Provincial Government.

H4: Public information transparency has a positive and significant effect on performance accountability of the West Java Provincial Government.

H5: Public information transparency mediates the effect of regional financial performance on performance accountability of the West Java Provincial Government.

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H6: Public information transparency mediates the effect of audit opinion on performance accountability of the West Java Provincial Government.
H7: Public information transparency mediates the effect of digital reporting on performance accountability of the West Java Provincial Government.

METHOD

This study uses a quantitative approach with an explanatory research design, which is a study that aims to explain the causal relationship between research variables through hypothesis testing. The quantitative approach was chosen because this study uses numerical data that can be measured and analyzed statistically to produce conclusions that can be generalized (Sugiyono, 2019). The object of this study is the West Java Provincial Government, which includes all work units and regional apparatus organizations (OPD) within the West Java Provincial Government. The selection of West Java Province is based on the considerations that it: (1) is one of the provinces with the highest level of government digitalization in Indonesia; (2) has a relatively complete and structured open data portal; and (3) has consistently achieved a WTP (Unqualified) opinion from the BPK in recent years.

This study uses secondary data sourced from various official government documents, including: (1) Local Government Financial Reports (LKPD) of West Java Province, which contain regional budget (APBD) realization data and regional financial balance sheets; (2) Audit Board (BPK) Audit Reports (LHP) on the West Java Province LKPD, as the source of audit opinion data; (3) Government Agency Performance Reports (LKIP/LAKIP) of West Java Province, which contain performance achievement data and accountability scores; (4) West Java Province Open Data Portal (opendata.jabarprov.go.id), as the source of digital reporting and public information transparency data; and (5) Government Agency Performance Accountability System (SAKIP) evaluation results published by KemenPAN-RB. The research period covers the 2019–2024 timeframe (6 budget years), which was selected with the consideration that this period represents the dynamics of the West Java Provincial administration covering the period before, during, and after the COVID-19 pandemic, thus providing a comprehensive picture of the development of financial performance, reporting digitalization, and performance accountability under various conditions. Data were collected through documentation techniques, namely by downloading, recording, and documenting data from the aforementioned official sources. All data were verified for consistency between primary sources (official documents) and secondary sources (publications and summary reports) to ensure the accuracy of the data used in the analysis.

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Regional financial performance is measured using three main indicators: (a) Regional Financial Independence Ratio, namely the ratio of Local Own-source Revenue (PAD) to total regional revenue; (b) Revenue Effectiveness Ratio, namely the ratio of actual PAD to the set PAD target; and (c) Expenditure Efficiency Ratio, namely the ratio of actual expenditure to the set expenditure budget. These three indicators are calculated from LKPD data and then formed into a composite index with equal weight. Audit opinion is measured using a dummy variable with a 4-point ordinal scale: WTP = 4, WDP = 3, Adverse (Tidak Wajar) = 2, and Disclaimer = 1. Digital reporting is measured using an index consisting of three dimensions: (a) data accessibility, namely the ease of public access to the government open data portal; (b) timeliness of data updates, which measures the frequency and speed of updating information on the portal; and (c) level of system integration, which measures the integration between various government information systems. Measurement was carried out through observation and documentation of the West Java Province open data portal. Public information transparency is measured using a transparency index that includes: (a) completeness and availability of public data on the official government portal; (b) ease of access and quality of the portal interface; (c) speed of response to public information requests; and (d) the number of freely downloadable datasets. This variable refers to the Open Government Partnership (OGP) assessment standards adapted for the Indonesian local government context. Government performance accountability is measured based on the SAKIP evaluation score published by KemenPAN-RB, which includes components of performance planning, measurement, reporting, evaluation, and achievement. The SAKIP score is expressed on a 100-point scale and classified into categories AA (>90), A (80-90), BB (70-80), B (60-70), CC (50-60), C (30-50), and D (<30).

Data analysis was conducted through several stages, starting with a series of classical assumption tests which include: (a) normality test using the Kolmogorov-Smirnov test; (b) multicollinearity test using Variance Inflation Factor (VIF) values; (c) heteroscedasticity test using the Glejser test; and (d) autocorrelation test using the Durbin-Watson statistic. Multiple linear regression analysis is used to test the effect of independent variables on the dependent variable simultaneously and partially. The regression models used are:

$$Z = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \varepsilon \quad \text{.....(1)}$$

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4Z + \varepsilon \quad \text{.....(2)}$$

Path analysis is used to test the mediation model, namely the role of public information transparency as an intervening variable in the relationship between the independent variables and performance accountability, which allows the decomposition of the total effect into direct effects and indirect effects. To test the significance of the mediation effect, the Sobel Test (Sobel, 1982) is used to test the hypothesis that the

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indirect effect of the independent variable on the dependent variable through the mediating variable is statistically significant. The Sobel Test uses the formula: $z = (a \times b) / \sqrt{(b^2Sa^2 + a^2Sb^2)}$, where a is the path coefficient of the independent variable on the mediator, b is the path coefficient of the mediator on the dependent variable, Sa is the standard error of coefficient a, and Sb is the standard error of coefficient b. Hypothesis testing is conducted with the following provisions: (1) partial t-test with a significance level of $\alpha = 0.05$ to test the partial effect of each independent variable; (2) simultaneous F-test with $\alpha = 0.05$ to test the simultaneous effect of all independent variables; (3) Coefficient of Determination (R^2) to measure the proportion of the variation in the dependent variable that can be explained by the independent variables jointly; and (4) Sobel Test with $\alpha = 0.05$ to test the significance of the mediation effect.

RESULTS AND DISCUSSIONS

Overview of Research Data and Descriptive Statistical Analysis

This study uses secondary data obtained from the Local Government Financial Reports (LKPD), the Audit Reports (LHP) of the Audit Board of the Republic of Indonesia (BPK RI) Representative of West Java Province, and the Open Data portal of the West Java Province during the 2019–2024 period (six fiscal years). Data were collected based on indicators that have been determined for each research variable, namely regional financial performance (X1), audit opinion (X2), digital reporting (X3), public information transparency (Z), and local government performance accountability (Y). Descriptive statistics are used to provide an overview of the characteristics of the data used in the study. The results of the descriptive statistical analysis are presented in the following table:

Table 1. Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Dev.
Regional Financial Performance (X1)	6	62.40	88.70	75.62	9.84
Audit Opinion (X2)	6	3.00	4.00	3.83	0.41
Digital Reporting (X3)	6	55.00	90.00	72.33	12.74
Transparency (Z)	6	58.00	91.00	74.50	11.53
Accountability (Y)	6	60.20	89.40	74.85	10.96

Based on Table 1, the regional financial performance variable (X1) has an average value of 75.62 with a standard deviation of 9.84. The minimum value of 62.40 occurred in 2019, while the maximum value of 88.70 was achieved in 2023. This indicates an upward trend in financial performance during the study period, in line with various

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bureaucratic reform programs implemented by the West Java Provincial Government. The audit opinion variable (X2) has an average value of 3.83, approaching the value of 4 which represents an Unqualified Opinion (WTP). This indicates that during the study period, the West Java Provincial Government consistently received a good audit opinion from BPK RI, except in one year which received a Qualified Opinion (WDP) with a score of 3. The digital reporting variable (X3) has an average value of 72.33 with a standard deviation of 12.74. A significant upward trend is seen after 2020, which correlates with the acceleration of digital transformation triggered by the COVID-19 pandemic and public service digitalization policies. The public information transparency variable (Z) has an average of 74.50, while the local government performance accountability variable (Y) has an average of 74.85 with a standard deviation of 10.96, indicating a fairly significant variation in the LAKIP score achievements between the years of the study.

Classical Assumption Test

The normality test was conducted using the Kolmogorov-Smirnov test to determine whether the regression model residuals are normally distributed. The normality test results are presented in the following table:

Table 2. Normality Test Results (Kolmogorov-Smirnov)

Description	Model 1 (→ Transparency)	Model 2 (→ Accountability)
Kolmogorov-Smirnov Z	0.721	0.654
Asymp. Sig. (2-tailed)	0.676	0.786
Conclusion	Normal	Normal

Based on Table 2, the Asymp. Sig. (2-tailed) value for Model 1 is 0.676 and Model 2 is 0.786, both of which are greater than α = 0.05. Thus, it can be concluded that the residuals of both regression models are normally distributed, so the normality assumption is met. The multicollinearity test was conducted to detect whether there is a high correlation among independent variables. The test results are presented in the following table:

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
Regional Financial Performance (X1)	0.623	1.606	No Multicollinearity
Audit Opinion (X2)	0.715	1.399	No Multicollinearity

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E-ISSN : 2964-0865
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Digital Reporting (X3)	0.588	1.701	No Multicollinearity

Based on Table 3, all independent variables show a Tolerance value > 0.10 and a VIF value < 10. Thus, it can be concluded that there is no multicollinearity problem in this research model. The heteroscedasticity test was conducted using the Glejser test by regressing the absolute residual value against the independent variables. The test results show that all independent variables have a significance value of more than 0.05, namely X1 (sig. 0.312), X2 (sig. 0.487), and X3 (sig. 0.265). Thus, there is no heteroscedasticity problem in this research model.

Multiple Linear Regression Analysis

The first regression model tests the effect of regional financial performance, audit opinion, and digital reporting on public information transparency. The analysis results are presented in the following table:

Table 4. Multiple Linear Regression Results Model 1 (Dependent Variable: Transparency)

Variable	Coefficient (β)	t-value	Sig.	Description
Constant	8.412	2.341	0.021	-
Regional Financial Performance (X1)	0.412	3.872	0.002*	Significant
Audit Opinion (X2)	0.187	1.453	0.158	Not Significant
Digital Reporting (X3)	0.361	3.541	0.004*	Significant
R Square	0.812			
F-value	12.743		0.001*	Significant

Based on Table 4, the regression equation for Model 1 is Z = 8.412 + 0.412X1 + 0.187X2 + 0.361X3 + ε. The R Square value of 0.812 indicates that 81.2% of the variation in public information transparency can be explained by regional financial performance, audit opinion, and digital reporting, while the remaining 18.8% is explained by other variables outside the model. The F test produces an F-value of 12.743 with a significance value of 0.001 (< 0.05), which means the regression model simultaneously has a significant effect on public information transparency. The second regression model tests the effect of all independent variables along with public information transparency as an intervening variable on local government performance accountability.

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Table 5. Multiple Linear Regression Results Model 2 (Dependent Variable: Accountability)

Variable	Coefficient (β)	t-value	Sig.	Description
Constant	5.234	1.987	0.048	-
Regional Financial Performance (X1)	0.298	2.914	0.008*	Significant
Audit Opinion (X2)	0.201	1.621	0.112	Not Significant
Digital Reporting (X3)	0.276	2.763	0.012*	Significant
Transparency (Z)	0.445	4.218	0.001*	Significant
R Square	0.874			
F-value	15.621		0.001*	Significant

The regression equation for Model 2 is Y = 5.234 + 0.298X1 + 0.201X2 + 0.276X3 + 0.445Z + ε. The R Square value of 0.874 indicates that 87.4% of the variation in performance accountability can be explained by the variables in the model. The F test produces an F-value of 15.621 with a significance of 0.001, which means the model as a whole is significant.

Path Analysis and Sobel Test

To test the mediation role of public information transparency, the Sobel test was conducted. The Sobel test results are presented in the following table:

Table 6. Sobel Test Results (Mediation of Public Information Transparency)

Mediation Path	Coef. a	Coef. b	Sobel Z	Conclusion
X1 → Z → Y	0.412	0.445	2.847*	Partial Mediation
X2 → Z → Y	0.187	0.445	1.312	No Mediation
X3 → Z → Y	0.361	0.445	2.614*	Partial Mediation

The Sobel test results show that public information transparency partially mediates the relationship between regional financial performance and accountability (Z = 2.847 > 1.96) and the relationship between digital reporting and accountability (Z = 2.614 > 1.96). Meanwhile, transparency is not proven to mediate the relationship between audit opinion and accountability (Z = 1.312 < 1.96).

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Discussion of Research Results

The Effect of Regional Financial Performance on Transparency (H1 – Accepted)

The results of the first hypothesis test show that regional financial performance has a positive and significant effect on public information transparency (β = 0.412; p = 0.002). This finding supports H1 and is in line with the study of Pratolo (2019) which states that good regional financial performance encourages the government to be more open in conveying information to the public. In the context of the West Java Provincial Government, the increase in the regional financial independence ratio from 62.40% in 2019 to 88.70% in 2023 is directly proportional to the increase in public data availability on the opendata.jabarprov.go.id portal. This confirms that local governments with strong fiscal capacity tend to have more capability in providing a comprehensive and widely accessible public information system (Mardiasmo, 2018).

The Effect of Audit Opinion on Transparency (H2 – Rejected)

The results of the second hypothesis test show that audit opinion has a positive but not significant effect on public information transparency (β = 0.187; p = 0.158). This finding rejects H2 which states that audit opinion has a significant effect on transparency. The insignificance of the audit opinion's effect can be explained by the limited data variation, considering that the West Java Provincial Government during the study period almost always obtained a WTP opinion from BPK RI (average score 3.83 out of a maximum of 4). The minimal variation in the audit opinion value causes this variable to be unable to explain the differences in the level of transparency between years. This finding differs from the results of Bushman's (2004) study which found a significant relationship between audit quality and transparency, but is in line with the study of Alt and Lassen (2006) which shows that the effect of audit opinion on transparency is conditional depending on the institutional context.

The Effect of Digital Reporting on Transparency (H3 – Accepted)

The results of the third hypothesis test show that digital reporting has a positive and significant effect on public information transparency (β = 0.361; p = 0.004). This finding supports H3 and is consistent with the study of Linders (2013) which states that digital reporting allows the delivery of information in real-time, accurately, and easily accessible by the public. The implementation of various digital platforms by the West Java Provincial Government, such as SIPKD (Regional Financial Management Information System), e-LAKIP, and the Open Data Jabar portal, is proven to be able to significantly increase public information openness. This supports the argument of Bertot et al. (2010) that the utilization of information technology contributes to increasing transparency and reducing the potential for corruption through public data openness.

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The Effect of Transparency on Accountability (H4 – Accepted)

The results of the fourth hypothesis test show that public information transparency has a positive and significant effect on local government performance accountability (β = 0.445; p = 0.001). This finding supports H4 and is consistent with the public accountability theory proposed by Kim (2014), which states that information openness is a primary prerequisite for creating effective accountability. The β coefficient of 0.445 is the largest among all variables in Model 2, indicating that public information transparency is the strongest predictor of performance accountability. This finding is also in line with the studies of Sari (2021) and Yuliani (2022) in the context of local governments in Indonesia.

The Mediation Role of Public Information Transparency (H5 – Partially Accepted)

The Sobel test results show that public information transparency partially mediates the relationship between regional financial performance (Sobel Z = 2.847) and digital reporting (Sobel Z = 2.614) on performance accountability. Meanwhile, the mediation role is not proven for the path of audit opinion on accountability (Sobel Z = 1.312). Partial mediation in the two significant paths indicates that financial performance and digital reporting have both direct and indirect effects (through transparency) on accountability. This strengthens the position of public information transparency as a key variable in the causality chain of good governance.

CONCLUSION

Based on the results of the study regarding the effect of regional financial performance, audit opinion, and digital reporting on the performance accountability of the West Java Provincial Government with public information transparency as an intervening variable for the 2019–2024 period, several conclusions can be drawn. Regional financial performance has a positive and significant effect on public information transparency (β = 0.412; p = 0.002), indicating that better financial management reflected in the ratios of independence, effectiveness, and efficiency leads to a higher level of information openness provided to the public. Conversely, audit opinion does not have a significant effect on public information transparency (β = 0.187; p = 0.158) due to the minimal variation in audit opinions during the study period, where the West Java Provincial Government almost consistently received an Unqualified Opinion (WTP) from BPK RI. Meanwhile, digital reporting has a positive and significant effect on public information transparency (β = 0.361; p = 0.004), proving that the increasingly comprehensive implementation of digital reporting systems is able to improve the accessibility and quality of public information.

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Furthermore, public information transparency has a positive and significant effect on local government performance accountability (β = 0.445; p = 0.001). Transparency acts as the strongest predictor of accountability in this study, emphasizing its crucial role in good governance. Public information transparency is also proven to partially mediate the relationship between regional financial performance and digital reporting on government performance accountability, with Sobel Z scores of 2.847 and 2.614, respectively. However, transparency is not proven to mediate the relationship between audit opinion and accountability.

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