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Good Governance, Transparency, and Accountability in Regional Financial Management: A Literature Review

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ABSTRACT

Local Public Financial Management is a key issue in public sector economics, as it relates to the effective use of public resources and local government performance. Numerous studies have examined the role of good governance, transparency, and accountability in local public financial management; however, their findings remain fragmented and inconsistent. This article aims to synthesize the literature on the mechanisms through which good governance improves local government financial performance. Using a library research approach, this study analyzes 20 accredited national journal articles and 12 reputable international journal articles published between 2015 and 2025. The findings indicate that good governance does not directly affect financial performance but operates through transparency and accountability as mediating mechanisms. Moreover, the digitalization of public financial management strengthens transparency, although its impact on accountability and performance is conditional. This article aims to synthesize national and international literature on good governance mechanisms in improving the financial performance of local governments from the economic perspective of the public sector.

Keywords: good governance; transparency; accountability; local government financial performance; public sector economics; literature review.

INTRODUCTION

Regional Financial Management is a strategic issue in the public sector economy because it is directly related to the effective use of public resources and the performance of local governments. In the context of fiscal decentralization (Muryawan & Sukarsa, 2016), local governments are given broad authority in managing budgets which, while aiming to enhance local responsiveness, simultaneously heightens the risk of information asymmetry between the government and the public. This condition necessitates the implementation of good governance (Good Governance) to ensure that regional financial management is carried out in a transparent and accountable manner. From the perspective of public sector economics, regional financial management transcends mere administrative budget processes; it is a primary instrument for the efficient and effective allocation of public resources. The regional budget is a priority in public policy because it is aimed at improving community welfare through the provision of public services, infrastructure development, and social protection. Therefore, the financial performance of local governments has direct implications for the quality of economic and social outcomes at the local level.

However, the literature on public economics also emphasizes that government involvement in the management of public resources is inseparable from various classic problems, such as information asymmetry (information imbalance), opportunistic behavior, and potential inefficiencies due to weak supervisory mechanisms. Within the framework of fiscal decentralization, the risk of government failure can increase when the capacity of regional institutions is not balanced with an adequate governance system. This condition makes the principles of good governance, transparency, and accountability important prerequisites to ensure that regional financial management is not only administratively compliant but also economically effective.

A number of studies in Indonesia have examined the relationship between good governance, transparency, and accountability with financial and local government performance (Nasution & Ramadhan, 2019). Several literature studies in Indonesia, such as those by Umar et al. (2018) and Yang & Suartana (2017), show that applying transparency and accountability principles positively affects regional financial performance and government agency performance. Similar findings were also reported by Sofyani & Prayudi (2018) and Sucitra & Supriatna (2020), who emphasized the role of the internal control system and performance accountability as supporting factors to improve public sector performance.

However, not all studies show consistent results. Some, such as Novika Ayu Wananda et al. (2025) and Arianto et al. (2024), found that implementing digital financial management systems, such as E-budgeting and SIPD (Sistem Informasi Pemerintahan Daerah), does not always have a significant effect on regional accountability and financial performance. Furthermore, according to Pratama et al. (2022) and Rasyid et al. (2022), the influence of external accountability mechanisms, particularly audits by the Audit Board (BPK), also shows mixed results—both positive and negative—depending on the context and performance indicators used.

In the international literature, many studies provide a more critical perspective on the role of transparency and accountability in the public sector. Research by S. Grimmelikhuijsen & Klijn (2015), The Fine Light (2014), and Cucciniello et al. (2016) shows that transparency does not automatically increase public trust or government performance; instead, its impact is conditional and greatly influenced by the quality of information, institutional capacity, and the public's ability to use the available information. These findings confirm that administrative transparency does not necessarily result in substantive accountability in public financial management practices.

Based on these conditions, it can be concluded that the relationship between good governance and regional financial performance cannot be understood solely by testing the direct relationship between variables. An approach based on synthesis is needed—one that can explain the intermediary mechanism linking governance with regional financial performance, particularly through the roles of transparency and accountability from the perspective of public sector economics. Therefore, to answer the question, "What is the role of good governance, transparency, and accountability in regional financial management?" this article aims to synthesize national and international literature using the literature review method on good governance, transparency, and accountability to build a more comprehensive understanding of the mechanisms involved in managing and improving the financial performance of local governments. It is also hoped that this research can serve as input for local governments in Indonesia regarding the importance of good governance, transparency, and accountability in regional financial management.

METHOD

This study uses a qualitative approach with the literature review method to synthesize scientific findings related to the role of good governance, transparency, and accountability in improving the financial performance of local governments from the perspective of public sector economics. The research data source consists of relevant national and international journal articles obtained through searches in scientific databases focusing on the themes of regional financial management, public sector governance, budget transparency, accountability, and the digitalization of public finances. The selected literature was analyzed thematically and comparatively to identify patterns of findings, variations in research results, and mechanisms that explain relationships between variables. The synthesis process was conducted by grouping the literature based on the concepts of good governance, transparency, accountability, and digitalization, then integrating them within the framework of a chain mechanism to develop a comprehensive understanding of how governance affects regional financial performance.

RESULTS AND DISCUSSION

Good Governance in the perspective of Public Sector Economics

From the perspective of public sector economics, Good Governance is not only understood as a set of normative principles in government administration but also as an institutional mechanism that functions to control the behavior of public actors in managing common resources. Regional financial management involves the relationship between the government as the budget manager and the community as the owner of public resources, which creates potential problems of information asymmetry and opportunistic behavior. In this context, Good Governance acts as an instrument to minimize the risks of government failure through the strengthening of transparency and accountability mechanisms.

In national literature, such as Yang & Suartana (2017) and Hasthoro & Sunardi (2016), it is demonstrated that applying the principles of Good Governance is related to improving the financial performance of local governments. Good Governance is considered capable of enhancing the quality of budget planning, improving discipline in budget implementation, and strengthening internal oversight functions. These studies confirm that the governance aspect plays an important role in ensuring that the regional budget is used appropriately to achieve development and public service goals.

Nevertheless, the results of some studies also show that the influence of Good Governance on regional financial performance is not always direct or consistent. Several studies have found that the existence of good governance principles does not automatically improve performance if not followed by effective implementation mechanisms. This indicates that Good Governance serves more as an institutional framework that creates preconditions for other mechanisms to work optimally, rather than as a single determining factor of financial performance (Yang & Suartana, 2017).

Within the economic framework of the public sector, these findings can be understood as a consequence of the complexity of public resource management at the regional level. Good Governance provides procedures and structures for decision-making, but its effectiveness depends heavily on how these principles are translated into transparency and accountability practices. In other words, Good Governance serves as an institutional foundation that enables information and control mechanisms to function effectively in regional financial management.

When national literature is juxtaposed with international literature, such as Bovens (2007), it appears that the role of Good Governance in improving public sector performance tends to be indirect and contextual. This body of literature emphasizes that Good Governance has a significant impact only when it reduces information asymmetry and creates incentives that promote accountable behavior among public actors. Therefore, the success of Good

Governance in regional financial management is highly determined by the quality of supporting mechanisms, especially transparency and accountability.

Thus, the discussion of Good Governance in regional financial management needs to be directed toward understanding how governance principles operate in practice, not merely acknowledging their formal existence. This perspective is crucial to explain why empirical research results often show variation and to avoid oversimplifying the relationship between governance and regional financial performance within the public sector economic framework.

Transparency as a Public Information Mechanism

In regional financial management, transparency serves as a mechanism for providing public information that enables the public and other stakeholders to monitor the use of the regional budget. Budget transparency is expected to reduce information asymmetry between local governments as budget managers and the public as owners of public resources. From a public sector economics perspective, information disclosure is an important prerequisite for assessing the allocation of public resources rationally and accountably.

Several national studies, such as Nasution & Ramadhan (2019), Umar et al. (2018), and Cinintya et al. (2022), show that increasing transparency in regional financial management correlates with improved financial performance and government agency performance. Transparency is believed to enhance the quality of public oversight and encourage local government officials to act more prudently in budget decision-making. These studies affirm that disclosing budget information helps curb potential budget abuse and increases public trust in local governments.

Nevertheless, findings in other national literature, such as Nur Laila Yuliani (2017) and D. Lestari & Rahayu (2020), show that transparency does not always lead to substantive improvements in accountability or financial performance. Some studies reveal that transparency—when limited to the formal provision of budget documents or financial statements—tends to remain administrative and is not fully utilized by the public. Under such conditions, information disclosure fails to foster effective policy evaluation or correction mechanisms.

Furthermore, according to Arianto et al. (2024), Novika Ayu Wananda et al. (2025), and Kartika & Gorda (2022), the development of digital systems for regional financial management, such as E-budgeting and the Regional Government Information System (SIPD), is regarded as an effort to strengthen budget transparency. Several studies have found that implementing E-budgeting increases information disclosure and public access to budget data. However, the effectiveness of digital transparency largely depends on system quality, human resource capacity, and data integration across work units.

In the international literature, studies such as The Fine Light (2014), Cucciniello et al. (2016), S. G. Grimmelikhuijsen et al. (2020), Meijer et al. (2012), Porumbescu (2016), and S. G. Grimmelikhuijsen & Meijer (2014) provide a critical perspective on the role of transparency in the public sector. These studies demonstrate that transparency does not automatically improve public performance or trust if the information presented is difficult to understand or irrelevant to citizens' needs. Excessive transparency without clear evaluation mechanisms or consequences may even cause information overload, reducing the effectiveness of public oversight.

By synthesizing national and international perspectives, it can be concluded that transparency is the initial mechanism in the regional financial governance chain, serving to provide public information. However, transparency will only significantly impact regional financial performance if accompanied by accountability mechanisms that translate information into evaluative and corrective actions. Without such mechanisms, transparency tends to stop at fulfilling administrative obligations and does not result in substantive accountability in regional financial management.

Accountability as a Control and Evaluation Mechanism

In the context of public sector economics, accountability is a control mechanism that ensures that the use of public resources can be accountable to the community as the owner of the main interest. Accountability requires an obligation for public actors to explain, justify, and accept the consequences of decisions and actions taken in regional financial management. Through this mechanism, accountability plays an important role in reducing opportunistic behavior and improving the efficiency of the use of the public budget.

In the national literature written by Sofyani & Prayudi (2018), Sucitra & Supriatna (2020), D. Lestari & Rahayu (2020), Nur Anisa & Syarief (2020) and Amelia & Halim (2021) It was shown that internal accountability realized through the government performance control and reporting system has a significant role in supporting the performance of local governments. The implementation of the Government Internal Control System (SPIP), the Government Agency Performance Accountability System (SAKIP), and the implementation of accrual-based Government Accounting Standards (SAP) are considered to be able to improve the quality of regional financial management and reporting. These systems provide an evaluation framework that allows local governments to assess the appropriateness of planning, implementation, and budget use outcomes.

However, in other literature such as Nurbaeti & Nugraha (2019) and S. Lestari & Solomon (2022) It also indicates that increased formal accountability is not necessarily followed by substantive improvement in financial performance. Accountability that focuses on meeting administrative indicators and routine reporting has the potential to drive pseudo-compliance behaviors (*Symbolic compliance*) without being accompanied by a real improvement in the quality of budget decision-making. This condition shows that the effectiveness of accountability is highly dependent on the quality of implementation and utilization of performance evaluation results in the decision-making process.

In addition to internal mechanisms, according to Pratama et al. (2022) and Rasyid et al. (2022) External accountability through audits by the Audit Board (BPK) is also an important instrument in regional financial management. Audit opinions and audit findings are expected to be a signal of the quality of financial management and encourage improvement in local government performance. However, the results of national research show that the relationship between audit opinions and regional financial performance is not always consistent. Some studies found a positive influence, while other studies showed a weak or insignificant influence.

The findings indicate that external audit mechanisms function more as a tool for evaluation and institutional pressure, rather than as a factor that directly improves regional financial performance. Without effective follow-up on the audit findings, an audit opinion can potentially become just an administrative formality. This is in line with the view in the international literature of Agostino et al. (2021) that emphasizes that accountability only produces substantive impact when accompanied by clarity of consequences and the capacity of institutions to make sustainable improvements.

By synthesizing these findings, it can be concluded that accountability plays a key role as a key mechanism that links transparency to regional financial performance. Accountability allows the information generated through budget transparency to be processed into the basis for evaluation and corrective decision-making. However, the effectiveness of accountability is largely determined by the quality of implementation, follow-up evaluation, and integration between internal and external mechanisms in regional financial management.

Digitization of Public Financial Management

Digitization of public financial management is seen as an important instrument in strengthening regional financial governance, especially in increasing transparency and accountability. In the context of the public sector economy, digitalization serves as a *enabler* which allows the provision of budget information in a faster, more extensive, and standardized manner. Through digital systems, local governments are expected to be able to reduce information asymmetry and improve the efficiency of the financial management process. (Agostino et al., 2021)

On national literature belonging to Nasution & Ramadhan (2019), Arianto et al. (2024) and Kartika & Gorda (2022) shows that the implementation of digital systems such as *E-budgeting* contribute positively to increasing the transparency of regional financial management. System *E-budgeting* It is considered to be able to increase the disclosure of budget information, improve documentation of the planning and budgeting process, and facilitate internal and external supervision. These findings indicate that digitalization can strengthen transparency mechanisms in the management of public finances.

However, in a study of Novika Ayu Wananda et al. (2025) and Soleman et al. (2019) It shows that the impact of digitalization on regional accountability and financial performance has not been fully consistent. Some studies have found that the application of *E-budgeting* and the regional financial information system has not automatically increased accountability for performance and financial performance. Limited human resource capacity, data quality, and low integration between systems are factors that hinder the optimization of the benefits of digitalization.

Furthermore, in international literature belonging to S. G. Grimmelikhuijsen et al. (2020), Agostino et al. (2021), Zuiderwijk & Janssen (2014) and Borgesius et al. (2015) provide an explanation that reinforces the findings by emphasizing that digitalization cannot be understood as a purely technical solution. The digitalization of public finance is contextual and highly depends on the quality of governance, clarity of responsibility, and the capacity of institutions to utilize technology. Concept *latent transparency* shows that the disclosure of information generated by digital systems does not always translate into increased trust or performance if it is not accompanied by an accountability mechanism effective.

Furthermore, the latest developments can be seen in the international literature of Valle-Cruz et al. (2021) which also began to highlight the potential of digital transformation towards *Smart Budgeting*, where technologies such as artificial intelligence are used to support public resource allocation decision-making. Nevertheless, the studies confirm that the success of *Smart Budgeting* It still requires a strong governance foundation, including transparency, accountability, and data integrity.

By synthesizing findings in national and international literature, it can be concluded that the digitalization of public financial management plays a role as a strengthening of transparency and accountability mechanisms, but not as a sole determinant of improving regional financial performance. Digitalization will only have a substantive impact when integrated with good governance, adequate institutional capacity, and effective evaluation follow-up. Without these prerequisites, digitalization has the potential to only become a technical innovation that is administrative and has not resulted in sustainable improvements in financial performance.

Synthesis of *Good Governance* Mechanisms and Regional Financial Performance

Based on the discussion in the previous subsection, it can be synthesized that the relationship between good governance and regional financial performance is not direct or linear but operates through a series of interrelated intermediary mechanisms. From a public sector economics perspective, regional financial governance is a complex process that involves interactions among institutional rules, the behavior of public actors, and information and control mechanisms. Therefore, understanding regional financial performance requires examining how the principles of good governance are translated into effective transparency and accountability practices.

The literature synthesis shows that good governance functions as an institutional foundation that shapes the decision-making and regional budget management framework. The principles of good governance create rules of the game that encourage openness, participation, and oversight but do not automatically lead to improved financial performance. The impact of good governance on performance only arises when these principles are operationalized through transparency mechanisms that provide adequate and accessible public information.

Accountability then acts as an advanced mechanism that transforms the information generated through transparency into a basis for evaluation and corrective decision-making. Through internal and external accountability, local governments are required to account for the performance of financial management and to take follow-up actions based on evaluation and audit findings. However, the effectiveness of accountability largely depends on the quality of implementation and the continuity of follow-up evaluations. Accountability that is merely formal and administrative tends to result in pseudo-compliance, without leading to real improvements in financial performance.

The role of digitalization in regional financial governance mechanisms can be understood as an enabler that facilitates transparency and accountability. Digital systems such as e-budgeting and SIPD enhance the availability and accessibility of budget information but cannot independently improve regional financial performance. Digitalization will only have a substantive impact if it is integrated with good governance, supported by adequate institutional capacity, and accompanied by effective evaluation and follow-up mechanisms.

By integrating these findings, it can be formulated that the relationship mechanism between good governance and regional financial performance operates as a chain mechanism: good governance → transparency → accountability → regional financial performance. This mechanism explains why empirical research results often show variation and inconsistency, and it underscores that improving regional financial performance requires a comprehensive and sustainable governance approach within the framework of public sector economics.

CONCLUSION

Based on the results of the literature review, it can be concluded that the relationship between good governance and regional financial performance is not direct or linear. Good governance serves as an institutional foundation that establishes the prerequisites for the functioning of transparency and accountability mechanisms in regional financial management. The synthesis results show that transparency plays a role as a mechanism for providing public information that reduces information asymmetry between local governments and the community. However, administrative transparency does not necessarily lead to improved financial performance if it is not accompanied by clear evaluation mechanisms and consequences.

Accountability then acts as a control and evaluation mechanism that transforms the information generated through transparency into the basis for corrective decision-making. Without effective accountability, transparency tends to stop at the fulfillment of formal obligations and does not result in substantive accountability. In addition, the digitalization of public financial management functions as an enabler within the regional financial governance mechanism. The implementation of digital systems such as e-budgeting and SIPD has been proven to increase information disclosure and support accountability, but its impact on regional financial performance remains conditional.

Digitalization can only make a substantive contribution when integrated with good governance, adequate institutional capacity, and effective follow-up evaluation mechanisms. Based on these findings, this article provides theoretical implications that the study of regional financial governance in public sector economics needs to shift from testing direct relationships between variables toward understanding the chain mechanism that links good governance, transparency, accountability, and regional financial performance. This approach helps explain the variations and inconsistencies in empirical research results found in the existing literature.

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