



SAKTI application in strengthening accountability and transparency in financial management at BNN South Lampung Regency

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ABSTRACT

The use of web-based applications is urgently needed and a necessity to produce fast, precise, transparent, and accountable financial reports. This study aims to determine the role of the SAKTI application system in strengthening transparency and accountability of financial management at the BNN in South Lampung Regency. Qualitative descriptive is used by researchers as the method used in the research conducted. Observations, interviews, and literature studies were carried out in data collection. The application of SAKTI Application plays an important role in strengthening the transparency and accountability of financial management as the results shown in this research study.

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INTRODUCTION

In the ongoing era of globalization, the development of information systems is currently experiencing a revolution that moves from the fourth version to the fifth, known as Industry 4.0 or Industry 5.0. According to Rohida, (2018), Technology plays a very important role in organizational development. In another sense, technology helps in obtaining valid and relevant information in this phase. However, the challenges that arise in this era of globalization and the industrial revolution are interesting topics to be discussed in more depth. Therefore, clear targets and plans are needed to support the success of an information system in an organization. In this case, the organization needs a relevant information system in order to improve the performance process. (Hertati & Widiyanti, 2021; Maisharoh & Ali, 2020).

According to Law Number 25 of 2009, the definition of public services is that services provided to citizens and residents must fulfill laws and regulations related to goods, services, and or administrative services. Therefore, the performance of organizations in the public sector must give priority to services to the community (Tanaamah et al., 2021). Optimizing these services will positively impact the community, so it is considered a good thing.

Characteristics of good governance including democratic participation, accountability, responsiveness, transparency, efficiency, effectiveness, fairness, and inclusiveness, can help people

to perceive that governance is working well (Sumantri, 2022). It is therefore important to strike a balance between quality public services and the effective use of applications in technology development. Romney and Steinbart (2016) define information as puzzle pieces that are put together to give us a clear picture and help us make better choices. In the context of public services, the establishment of an integrated information service system between organizations can be an indication of achieving a balance between public services and technology (Desouza et al., 2020). For example, the Indonesian government has successfully implemented an integrated information system for finance in the Integrated Financial Management Information System (IFMIS). In order to implement IFMIS, the Directorate General of Treasury of the Ministry of Finance of the Republic of Indonesia has developed the Agency Level Financial Application System. SAKTI is an information system designed to assist the financial management process in government institutions, especially in terms of financial administration (Mawardi et al., 2023; Handayani & Parjono, 2022; Utomo & Suhardjanto, 2023). Therefore, the application of information technology such as SAKTI is expected to help improve transparency and accountability in financial management, especially in government institutions such as BNN (Iskandar & Amriani, 2021).

BNN of South Lampung Regency as a vertical agency of BNN RI located in the region is a government agency responsible for preventing and eradicating drug abuse, has a great responsibility in managing its finances. Therefore, an information system is needed that helps in managing finances effectively and efficiently and is able to increase transparency and accountability. The SAKTI application is expected to be a solution by accelerating the financial management process and providing accurate and timely information, and ultimately being able to increase transparency and accountability in financial management (Trisnawati & Nugraha, 2021) at the South Lampung Regency BNN. This scientific work will discuss the use of the SAKTI application in strengthening transparency and accountability in financial management at the South Lampung Regency BNN.

Stakeholder Theory, Matters relating to the interests of various parties are called stakeholders. There are several opinions according to experts about the meaning and meaning of stakeholders including, Freeman (1984) in Suryani & Robiansyah (2022) defines stakeholders as entities or individuals who have the potential to influence or receive influence from achieving the goals of an organization. Another opinion regarding stakeholders is also described by Ghozali & Anis (2012) that the existence of an organization or company is highly dependent on the contributions made by interested parties to the organization or company. Another supporting theory is conveyed by Deegan in (Brink & Steenkamp, 2023) that all interested parties have the right to obtain information about company activities that have the potential to influence the decision-making process. So, stakeholder theory explains that every organization or company does not only work for its own interests, but most importantly must provide benefits for other parties who have an interest.

Mardiasmo (2018: 27) Public responsibility or accountability means the obligation of the trustee (agent) to delegate responsibility for disclosing all activities and functions under its responsibility to the trustee (principal) who has the right and authority to carry out these responsibilities. In other words, accountability can be interpreted as a type of commitment to reflect on the success or failure of the organization's mission in achieving predetermined goals (Bakhtiar, 2021). Accountability is the responsibility to provide accountability and explanations related to the performance and actions of individuals, legal entities, and organizational leaders to parties who have the right or authority to request an explanation or accountability (Priyambodo et al., 2023); Adimasmita, 2011). In addition, according to Sedarmayanti in Wardiana (2016), accountability also involves clear restrictions and accountability for the tasks carried out.

Transparency is one of the principles of Good Governance. Mursyidi (2015) provides transparent and honest financial information because it believes that the public has the right to obtain a comprehensive understanding of the government's responsibilities in managing the

resources that have been entrusted to it, as well as complying with laws and regulations. Thus, transparency is literally clear, can be seen thoroughly or openness in carrying out a process of government activities and presents information regarding the implementation of public resource management to entities that require this information (Robinson, 2020; Arodhiskara et al., 2021). In the same year Ratminto (2015) defines transparency as a service of invisible activities that arise because of interactions between consumers and employees of service companies whose purpose is to solve consumer problems. It can be interpreted that services cover two important things, namely something that has no physical value and services that involve other equipment provided by service providers. Transparency also includes the process of recording and reporting financial data. According to Bastian in Wardiana (2016), the accounting cycle is a series of procedures that include recording financial transactions, categorizing data, and presenting financial reports. The initial stage in the accounting cycle is the recording of financial transaction evidence, where approved transactions are collected and recorded in a general diary or journal. Next, there is a process of moving or posting from the general journal into the appropriate accounts in the ledger, based on the account group or type.

The importance of accountability and transparency in stakeholder theory is to ensure that organizations are responsible and weigh the interests of all parties involved in their operations (Freeman et al., 2023). By considering the interests of diverse stakeholders, organizations can avoid conflicts and build sustainable relationships with their stakeholders. Accountability and transparency also play an important role in promoting the principles of business ethics, sustainability, and corporate social responsibility. The implementation of the SAKTI application is of course expected to increase accountability and transparency for its users.

Based on the exposition above, the author is interested in exploring the topic 'The Role of the SAKTI Application in Improving Openness and Accountability in Financial Management at the South Lampung Regency BNN'. On the basis of the information previously described, the author formulates a research question that will guide the preparation of scientific work, namely, "How does the SAKTI application contribute to improving transparency and accountability in financial management at BNN South Lampung Regency?". With reference to the problems that have been described, the main objective of writing this scientific work is to analyze the contribution of the SAKTI application in increasing the level of transparency and accountability in financial management at the South Lampung Regency BNN.

The following are previous studies related to the research to be carried out, including, Research by Rizki et al. (2022) which discusses the application of the SAKTI application in financial management at the North Sumatra Provincial BNN, states that the application of SAKTI is quite effective and optimal at the North Sumatra Provincial BNN since the beginning of 2022, however, employees who have more knowledge are needed so that the application is maximized.

Another study conducted by Syaifur Rahman (2023) entitled Analysis of the Implementation of the Agency Level Financial Application System (SAKTI): Case Study at Semarang I State Treasury Service Office shows that the application of the SAKTI application at KPPN Semarang I has been carried out properly and effectively and has a positive and constructive impact on the implementation of activities, main tasks, and functions in the entity.

Cahyo (2022) in the KTTA Dissertation of the State University of Finance STAN conducted a study of the SAKTI Treasurer Module application at KPPN Purwokerto. The results of his study show that the web-based SAKTI application has been used from two years ago, with various menus available such as the Receipt, Tax Deposit, and Treasurer's Certificate menus designed to improve the performance of managing government revenue and expenditure. This application provides benefits for financial managers in work units (Satker), by facilitating the management of treasurer's financial expenses, and reporting the entire transaction process carried out by KPPN. The use of SAKTI must be accompanied by system maintenance to improve the financial efficiency of government agencies.

The results of research conducted by Andi Noviwijaya and Sony Warsono (2019) with the title Analysis of the Implementation of the Actual-Based Accounting and Financial Reporting Information System showed problems in the journaling system and user discipline in operating the system. In addition, it was found that formal and informal discussions or coordination, both through meetings and consultations, as well as appeals to all SAKTI users through the Clean Friday Movement, were the solutions provided to maintain discipline in the operation of SAKTI. Thus, these steps can help overcome the problems identified in this study.

Rizki et al. (2022) stated that the results of his research entitled Implementation of SAKTI in the Accounting Information System at the Regional Office of the Directorate General of Treasury of East Java Province have brought many conveniences and changes in terms of financial management both directly felt by employees and the office environment itself.

Of the five previous studies that have been described, there are similarities with the research that the authors conducted, namely related to the application of the SAKTI application. However, none of the five studies focused on increasing accountability and transparency from the application of the SAKTI application. Therefore, the author raises the theme of accountability and transparency in the research conducted.

The expected benefits of the results of this study are for researchers, this is an opportunity to develop learning related to the implementation of the SAKTI application as an integrated information system owned by the Ministry of Finance, so that researchers can broaden their insights and knowledge in this field. For the South Lampung Regency BNN Office, it is hoped that the results of this study will become the basis for assessment in optimizing the SAKTI application in accordance with applicable regulations. Thus, it is hoped that transparency and accountability in financial management can be significantly improved. For the general public, the results of this research provide a research base that can be used as a reference to study other similar research. This is important in the development of science, especially related to the topic of using the SAKTI application. In addition, research can help the general public understand the importance of implementing the SAKTI application in strengthening transparency and accountability in financial management in government agencies.

RESEARCH METHOD

The method used in this research is descriptive qualitative method Arikunto (2019), descriptive research aims to describe and describe the situation, characteristics, changes, interactions, similarities, and differences related to the identified phenomena. In descriptive research, qualitative description is used as a data collection method, which is used to describe or explain a phenomenon or problem by collecting non-numerical data such as text, images, or audio recordings. Qualitative description pays attention to the quality, context, and nuances of the information collected.

Direct observation is carried out to obtain a broad view that is described, explained and expressed about the facts carried out on the application of the SAKTI application in the South Lampung Regency BNN work unit, and interviews are conducted with related parties in government financial management. General Subdivision employees who are related to financial management and reports and are SAKTI users at the South Lampung Regency BNN are used as informants because they are considered to understand and understand the role of the SAKTI application in strengthening transparency and accountability in financial management at the South Lampung Regency BNN. There were five informants in this study, namely IWS (Head of the General Subdivision as well as SPM Signing Officer), FR (Junior Expert APBN Financial Management Analyst as well as Revenue Treasurer), SM (Commitment Officer), SD (financial management staff) and FMP (SAKTI application operator GLP module, Fixed Assets and Inventories).

According to Moleong, there are four criteria for data validity, namely: credibility, transferability, dependability, and confirmability. Researchers will use Moleong's theory of validity in processing data validity. Another supporting theory is that researchers use the data analysis process according to the concept of Miles, Huberman, and Saldana (2015), namely, data collection, data consideration, data presentation to data verification. The main instrument is the researcher who plays a role in providing or supporting all data and information.

The data collection techniques used in this study are as follows (a) Observation, carried out by directly observing the application of the SAKTI application at the South Lampung Regency BNN to collect accurate data related to its implementation, (b) Interview, namely by conducting direct interviews with respondents related to government financial management at the South Lampung Regency BNN. The aim is to solve problems and answer questions in research. Data was analyzed using content analysis with the help of Computer Assisted Qualitative Data Analysis Software, namely Nvivo 11, (c) Literature review, an effort to explore information from various written sources such as books, journals, publications, documents, and the like that are relevant to the research subject.

RESULTS AND DISCUSSIONS

The implementation of the SAKTI application has brought many changes, one of which is in strengthening transparency and accountability in financial management at the South Lampung Regency BNN. To see the role of the SAKTI Application in strengthening transparency and accountability, the results of this scientific work are summarized in the form of explanations that occurred during the research as follows:

Based on an interview with informant IWS, who is the Head of the General Subdivision as well as the SPM Signing Officer (PPSPM) at the South Lampung Regency BNN, said that "Financial Management at the South Lampung Regency BNN is carried out by the Financial Management Team consisting of (a) Authorized Budget User, (b) Commitment Officer, (c) SPM Signing Official, (d) Expenditure Treasurer, (e) Receiving Treasurer, dan (f) Financial Management Staff. The financial management team is appointed through a Decree issued by the Head of the South Lampung Regency BNN and is valid for one fiscal year and is revised if there are changes." According to informant FR as the Revenue Treasurer at the South Lampung Regency BNN stated that "the process of implementing financial management at the South Lampung Regency BNN in 2022 has fully used the SAKTI application with modules that are in accordance with their respective roles."

The modules contained in the SAKTI application based on the results of direct author observation are as follows (a) Administration Module. The Administration module in the SAKTI application aims to provide effective system management and configuration functions. This module is intended for administrators or system managers to organize and manage various important aspects of SAKTI application operations, (b) Fixed Assets Module. This module is designed to manage transactions related to fixed assets. Its functions include recording and accounting for additions, changes, deletions of state-owned assets, and calculation of depreciation, (c) Treasurer Module. This module is a component within the Budget Implementation Module that specifically manages government financial receipts and disbursements, including the expenditure treasurer and the revenue treasurer, (d) GL and Reporting Module. This module covers all processes related to accounting and reporting. This module contains period book closing transactions, GLP reports, satker liquidation and reciprocal transactions, (e) Commitment Module. This module is responsible for carrying out activities related to supplier registration, contract data, recording the receipt of goods and services, recording the minutes of handover (BAST) of both goods and services, recording the receipt of goods or services from grant sources and others, (f) Payment Module. This module contains payment orders and bill summaries that must be

submitted to KPPN so that the state budget can be disbursed by the authorized party, (g) Budgeting Module. This module is responsible for running the process from budget work plan creation to budget execution. This includes budget absorption and revenue planning for one fiscal year. The budgeting module at the South Lampung Regency BNN is operated by the financial management staff, (h) Inventory Module. This module is specifically for inventory management at the work unit (UAKPB) and auxiliary work unit (UAPKPB) level. This module aims to manage information about inventory or stock items in the work unit, (i) Receivables Module. This module is specifically used for Work Units that have receivables in their financial statements. This module contains liquidation and management of receivables in the form of recording, transactions, corrections and accounts receivable reports.

Suryani (2019) stating the form of accountability in financial management, local governments are required to prepare financial reports. Likewise, that has been applied to the South Lampung Regency BNN. According to informant FMP as the SAKTI application operator for the GLP, Fixed Assets and Inventory modules, "in general, the implementation of financial management starts from the budget planning process carried out by the budget module operator. Next is the implementation process, which plays a role in this process is the commitment module, payment module and treasurer module. In the implementation process, every financial transaction carried out by the work unit is recorded, then accounted for and processed to submit the APBN budget disbursement to KPPN Bandar Lampung. The last stage is the reporting process carried out in the inventory, fixed assets, receivables and GLP modules, the end result of which is the preparation of work unit level financial reports."

Based on the author's direct observations, the South Lampung Regency BNN prepares UAKPA-level financial reports per semester (as of June 30 and as of December 31) in the form of Un-Audited financial reports and Audited financial reports. The un-audited financial statements are consolidated financial statements that will be part of the BNN regional level financial statements in Lampung Province, then become BNN Echelon 1 (one) level financial statements and finally become BNN Audited level financial statements after being audited by the Indonesian Financial Audit Agency.

Furthermore, the application of SAKTI according to informant SM as a Commitment Making Officer at the South Lampung Regency BNN "is very helpful and supports the creation of accountability and transparency in financial management. This can be seen from the use of the SAKTI application following the rules of mutual supervision (check and balance). Each transaction can only be continued if it has been approved or authorized by an authorized official. So that the possibility of errors made from users can be minimized".

The rule of mutual supervision occurs because each user is used by one user who has a password code that cannot be known other than the user himself. When a transaction is carried out, it must wait for validation from an authorized official, only then can the transaction proceed to the next stage. So this creates mutual supervision and checking between users of the SAKTI application.

This opinion was also reinforced by informant SD as the financial management staff who stated that "in addition to checks and balances between users, the OTP feature in the implementation of budget disbursements is an added value of the SAKTI application compared to the previous application".

KPPN Kotabumi (2021) states that OTP is a two-step authentication security feature that is also widely used in other online services. In this case, OTP is used as a Personal Identification Number (PIN) used by KPA, PPK, and PPSPM to approve transactions in the SAKTI application. This OTP code consists of six numbers received in the form of an SMS on the registered telephone number.

According to Mursyidi (2015), one of the characteristics of transparency is the availability of information. The availability of this information is used by internal and external parties of the

work unit in the context of control and supervision. According to informant FMP who said "with the use of SAKTI the process of preparing financial reports is easier, faster and more accurate. Tracing transactions is all recorded in the SAKTI database, so that errors, whether intentional or not, can be quickly identified. In addition, the SAKTI application provides adequate access to interested parties (stakeholders) to obtain and understand the information needed".

From this statement, it explains that every information in the form of existing transactions is recorded in the SAKTI database, so that no information is missed. The ease of finding information by tracing transactions can be used by internal parties, in this case the regional work unit (BNN Lampung Province) and Echelon One (BNN Finance Bureau) as well as the BNN Main Inspectorate to carry out internal control and supervision. In addition, tracing will also make it easier for external parties (BPK RI) to trace transaction samples in carrying out audits at the South Lampung Regency BNN.

Regarding transparency, according to informant FR, "SAKTI provides clear and accurate information in its reporting, including the main financial statements, namely the Balance Sheet, Operational Report, Budget Realization Report and Statement of Changes in Equity. In addition, there are additional financial statements that can be used to provide detailed explanations of the main financial statements".

In the SAKTI application, there are two types of financial statements, namely the main financial statements and additional financial statements. Both types of reports play a role in providing important information for users of financial statements. The main financial statements consist of the Balance Sheet, Operational Report, Budget Realization Report and Statement of Changes in Equity. These reports provide a comprehensive picture of the financial performance and financial position of the work unit. In addition to the main financial statements, the SAKTI application also presents additional financial statements that provide relevant and useful information for users of financial statements. These additional financial statements are in the form of LRA expenditure in the context of COVID, LRA expenditure by account, LRA expenditure by function and other additional financial statements.

According to informant IWS, "with the SAKTI application, the South Lampung Regency BNN can carry out real-time financial records, which means that every financial transaction can be recorded quickly and accurately. This allows for better and faster decision-making based on the latest financial information. In addition, real-time financial tracking capabilities enable more efficient budget management. BNN can better monitor and control financial expenditures and receipts, identify potential waste or unauthorized expenditures, and take necessary actions immediately."

Furthermore, the SAKTI application also helps in detecting potential financial irregularities through better monitoring and control mechanisms. With an integrated electronic system, financial data can be recorded and easily accessed by authorized parties. This simplifies the internal and external audit process, minimizing the risk of corruption, misappropriation of funds, or other fraud. Authorities can easily track and verify financial transactions, ensuring compliance with applicable rules and regulations.

CONCLUSION

The results of this study indicate that the application of the SAKTI application at the South Lampung Regency BNN has an important role in strengthening accountability and transparency of financial management. This application helps in real-time financial recording and tracking, more efficient budget management, and more accurate and timely financial reporting. In addition, the SAKTI application also helps detect potential financial irregularities through monitoring and control mechanisms. However, to be successful in its implementation, the SAKTI application requires commitment and active participation from all relevant parties at BNN South Lampung

District. Support from the organization's leadership, strong management, and active involvement from staff are important factors in the success of this implementation. In addition, competent human resources who have a good understanding of the SAKTI application system are also key.

The theoretical implications of this research are for the government, especially the South Lampung Regency BNN, to increase accountability and transparency in financial management through the use of the SAKTI application. To increase the effectiveness and efficiency of using the SAKTI application, the government can provide training and provide knowledge to staff regarding the use of the application and related procedures. The limitation of this research is that the research object is only one institution, so general conclusions cannot be drawn for the government as a whole and the method used is only a qualitative method. It is hoped that further research will increase the number of research objects and use mixed methods to obtain more in-depth information regarding the role of the SAKTI application in encouraging accountability and transparency in financial management in the public or government sector.

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