



Literature Study on the Role of E-Budgeting in Increasing APBD Transparency

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Article Information	Abstract
Vol: 2 No : 2 2025 Page : 1-7	<i>This research aims to analyze the relationship between individual behavior in the implementation of e-government and the implementation of e-budgeting to support the principles of transparency in the Regional Revenue and Expenditure Budget (APBD) and to achieve good governance. E-government, as a digital transformation in the public sector, aims to enhance efficiency, transparency, and accountability in public administration management. However, its success relies heavily on individual behavior, including acceptance and adaptation to technology. E-budgeting, as one form of e-government implementation, is designed to improve transparency by providing easy and real-time access to the public regarding the use of the APBD. This research employs a literature study approach by reviewing various scientific articles and related documents from 2020 to 2024. The results indicate that individual behaviors, such as digital literacy and attitudes towards technology, play a crucial role in determining the success of e-government and e-budgeting. Although e-budgeting has the potential to enhance transparency, challenges such as resistance to change, limited infrastructure, and low public trust in the government remain significant obstacles. Therefore, strategic measures such as community empowerment through digital literacy, capacity building for human resources, and more effective communication between the government and the public are necessary to ensure the success of this system. This research is expected to serve as a theoretical foundation for the development of more effective strategies for the implementation of e-government and e-budgeting in the future.</i>
Keywords: Transparency E-Government E-Budgeting	

Abstract

Penelitian ini bertujuan untuk menganalisis hubungan antara perilaku individu dalam implementasi e-government dengan penerapan e-budgeting untuk mendukung prinsip transparansi Anggaran Pendapatan dan Belanja Daerah (APBD) dan mewujudkan tata kelola pemerintahan yang baik. E-government sebagai transformasi digital di sektor pemerintahan bertujuan untuk meningkatkan efisiensi, transparansi, dan akuntabilitas dalam pengelolaan administrasi publik. Namun, keberhasilannya sangat bergantung pada perilaku individu, termasuk penerimaan dan adaptasi terhadap teknologi. E-budgeting sebagai salah satu bentuk implementasi e-government dirancang untuk meningkatkan transparansi dengan memberikan akses yang mudah dan real time kepada masyarakat mengenai informasi penggunaan APBD. Penelitian ini menggunakan pendekatan studi literatur dengan mengkaji berbagai artikel ilmiah dan dokumen terkait dari tahun 2020 hingga 2024. Hasil penelitian menunjukkan bahwa perilaku individu, seperti literasi digital dan sikap terhadap teknologi, berperan penting dalam menentukan keberhasilan e-government dan e-budgeting. Meskipun e-budgeting mampu meningkatkan transparansi, tantangan seperti resistensi terhadap perubahan, keterbatasan infrastruktur, dan rendahnya kepercayaan masyarakat terhadap pemerintah masih menjadi kendala yang signifikan. Oleh karena itu, langkah-langkah strategis seperti pemberdayaan masyarakat melalui literasi digital, peningkatan kapasitas sumber daya manusia, dan komunikasi yang lebih efektif antara pemerintah dan masyarakat sangat diperlukan untuk memastikan keberhasilan e-budgeting ini.

kata kunci : Transparansi, E-Government, E-Budgeting

INTRODUCTION

The digital transformation that occurred in the Industrial Revolution 4.0 era has brought significant changes in various sectors, including government. Information and communication

technology has developed into a main pillar in creating innovations that aim to improve the quality of governance (good governance). One of the innovations in the spotlight is the implementation of electronic budgeting (e-budgeting), which is an information technology-based system that supports the preparation, implementation, and evaluation of the Regional Revenue and Expenditure Budget (APBD). This system is designed to increase transparency, accountability, and efficiency in regional financial management, as well as provide wider access to information to the public.

The implementation of e-budgeting is an important solution in preventing budget irregularities and increasing public trust in state financial management. Transparency in APBD management not only encourages the creation of accountable governance but also provides space for public participation in the decision-making process. Research conducted by Nugraha and Wibowo (2020) shows that the implementation of e-budgeting in the education sector can increase transparency and accountability of financing, which can be used as a model in regional financial management more broadly.

However, the implementation of e-budgeting also faces various challenges. One of the main challenges is the consistency between planning and budgeting. Research by Triyono et al. (2019) revealed a discrepancy between the evaluation results and the planned targets. Constraints such as data input errors and budget limitations cause planned programs to have to be adjusted to priority programs. In addition, A'yun and Hartaman (2021) found that although e-budgeting has been implemented in Maros Regency, its implementation has not been fully optimal because it has not met the six assessment criteria, namely effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy.

Furthermore, the success of e-budgeting implementation is highly dependent on the perception and abilities of the individuals involved in the process. Prayoga and Yuhertiana (2021) highlight the importance of individual acceptance of technological innovation as a determining factor in the success of an information system. If the individuals involved do not accept or are unable to use the e-budgeting system properly, then the system designed to support regional financial transparency cannot function optimally.

The availability of a transparent information system in every government institution also has major implications for achieving the goals of good governance. Good governance includes the principles of transparency, accountability, effectiveness, and efficiency, all of which can be supported by the implementation of e-budgeting. In addition, transparency in the preparation of the APBD through e-budgeting is expected to minimize the potential for corruption in the public sector. Indonesia's Corruption Perception Index (CPI) which was at a score of 37 in 2020, according to CNN Indonesia (2021), is an indication that there is still much to be improved in governance.

This literature review aims to analyze how e-budgeting can contribute to increasing transparency and accountability in APBD management, as well as identifying challenges faced in its implementation. In addition, this study will also explore the impact of e-budgeting on efficiency, public trust, and bureaucratic reform in the government sector. By understanding the potential, benefits, and constraints that exist, it is hoped that solutions can be found to optimize the e-budgeting system in supporting better governance.

METHOD

The research method used in this study is the literature review approach. Literature review is a scientific process that aims to compile and analyze previous research related to a particular topic to answer research questions and achieve the objectives that have been formulated. According to Cahyono et al. (2019), this method produces output in the form of a report that is intended to provide evidence or an approach to a particular problem. Andiola et al. (2019) also stated that a literature review is a type of essay that summarizes and analyzes previous research, focusing on a specific theme in a field.

In conducting this research, the literature review process follows three main stages, namely planning, conducting, and reporting. In the planning stage, the research focuses on two main objectives: first, to explore the extent to which e-budgeting can improve transparency in the management of the Regional Revenue and Expenditure Budget (APBD); and second, to understand the importance of

individual behavior in supporting the implementation of e-government that has integrity and can be accepted by the general public and stakeholders.

The implementation stage includes the process of searching and selecting relevant literature to answer the research questions. This process uses secondary sources in the form of journal articles, books, and documents accessed through databases such as Google Scholar, Mendeley, and other scientific sources. The search keywords used include good governance, transparency, Regional Revenue and Expenditure Budget (APBD), e-budgeting, e-government, and public sector accounting. The literature obtained was then analyzed to assess its relevance to the discussion of APBD transparency and the role of e-budgeting in supporting the principles of good governance. From the search results, this study identified 144 articles that were relevant to the research topic.

Table 1. Identification of Relevant Articles

No	Search Key	Number of Articles Found	Relevant Articles	Source
1	Good Governance	1320	42	Google Scholar
2	Transparency	890	28	Google Scholar
3	Regional Budget	940	24	Google Scholar
4	E-Budgeting	710	20	Mendeley
5	E-Government	1400	30	Mendeley

Researchers in this study selected articles from various academic databases based on several criteria, namely: articles in the form of original research results (not literature reviews), published in journals or proceedings relevant to the field of accounting, research conducted in the last five years (2020-2024), and discussing aspects of e-government transparency in APBD management through the implementation of e-budgeting. From the results of this selection, 15 articles were obtained which were used as the main references to support this literature review. The synthesis process was carried out to combine information from various literatures into a comprehensive conclusion. This synthesis also involves a comparison between previous research results to find trends or patterns that support the discussion of budget transparency using the e-budgeting system. In addition, this analysis also aims to identify challenges in the implementation of e-budgeting and provide recommendations for system optimization.

The final stage is reporting, where the results of the analysis and synthesis are compiled into a structured narrative to answer the research questions (Thenata, 2021). This reporting provides in-depth insight into the relationship between e-budgeting, e-government, and transparency in APBD management. The results of the report also include strategic recommendations related to efforts to increase transparency and accountability in governance through information technology.

The literature review approach used in this study not only provides an in-depth understanding of the topic studied, but also produces theory-based analysis and relevant empirical findings. With this method, the study is expected to be able to contribute to the development of an e-budgeting system that supports the principles of transparency, efficiency, and accountability in regional financial management.

RESULTS AND DISCUSSION

This study identifies a close relationship between individual behavior in supporting the implementation of e-government as part of efforts to achieve good governance, and the implementation of e-budgeting which functions as a form of transparency of the Regional Revenue and Expenditure Budget (APBD). These results indicate that the success of implementing technology in governance depends on the behavior, attitudes, and adaptability of the individuals involved.

The Relationship between Individual Behavior and the Implementation of E-Government

Individual behavior plays an important role in determining the success of e-government. Individuals, both from the community and government, have diverse attitudes towards technology. According to Prayoga and Yuhertiana (2021), individual acceptance of technological innovation is a key factor in optimizing e-government systems. Individuals' positive attitudes towards technology, such as willingness to learn and adopt new systems, encourage transparency and efficiency in governance.

However, research shows that individual behavior that is less adaptive to technology can hinder the process of implementing e-government. For example, resistance to change and lack of digital literacy are significant challenges. Nasrullah (2020) found that training and development of human resources are needed to improve individuals' ability to use information technology, so that e-government can be implemented optimally. According to the study, steps such as holding regular training, providing technical assistance, and providing easy-to-understand guidance can help improve individual competence in dealing with digital change. Thus, the e-government system is not only a symbol of technological progress but also an effective tool for improving public services if individuals as users are ready to adapt.

E-Budgeting as a Form of APBD Transparency

E-budgeting is a digital system designed to support transparency in regional financial management. This system allows the public to easily access information related to the APBD, thus encouraging public supervision of budget use. One of the main features of e-budgeting is the openness of information to the public. The public can monitor the process of preparing and implementing the APBD, including budget allocations for each program and activity. This easy access to information also functions as a form of public involvement in overseeing regional financial management, which ultimately increases public trust in the government. Research by Nugraha and Wibowo (2020) shows that the implementation of e-budgeting increases regional financial accountability, especially in the education sector. This shows that e-budgeting's ability to strengthen accountability and ensure that the budget is used in accordance with planning objectives.

The implementation of e-budgeting opens up opportunities for local governments to apply the principles of good governance, including transparency, accountability, and community participation. However, although e-budgeting provides significant benefits, several studies have revealed challenges faced in its implementation. Triyono et al. (2019) noted problems such as data input errors and lack of synchronization between budget planning and implementation. In addition, A'yun and Hartaman (2021) stated that e-budgeting has not fully met the evaluation criteria, such as effectiveness, efficiency, equity, and accuracy. These problems are often caused by limited technological infrastructure and lack of coordination between agencies.

Achieving Good Governance through E-Government and E-Budgeting

The implementation of e-government and e-budgeting plays a critical role in supporting the achievement of effective good governance principles. Key principles of good governance, such as transparency, accountability, efficiency, effectiveness, and public participation, can be optimally realized by utilizing information technology in a strategic and appropriate manner. Information technology, when applied through e-government and e-budgeting systems, provides broader access for the public to understand and monitor the use of public funds. For instance, the e-budgeting system enables citizens to obtain clear and detailed information regarding the allocation and utilization of the Regional Revenue and Expenditure Budget (APBD) by local governments, thus reducing the likelihood of budget irregularities or misuse that could harm the public.

Research conducted by Kusumawati (2019) indicates that transparency through digital technology not only enhances efficiency in budget management but also significantly builds and boosts public trust in the government. Public trust serves as a valuable social capital in realizing effective governance that is responsive to the needs of society. However, the implementation of e-government and e-budgeting is not without challenges. The process requires substantial commitment from the government to address various obstacles, including individual or group resistance to the adoption of new technology, limited technological literacy among certain segments of society, and the level of trust in the government that still needs improvement.

Moreover, recent research by Rohma (2023) emphasizes the urgency of implementing e-budgeting in the government sector as a mechanism to strengthen transparency and accountability. This study highlights that e-budgeting not only minimizes information asymmetry but also encourages budget participation from the public. Furthermore, the application of e-budgeting can act as a dual-sided monitoring mechanism, both internally and externally, which contributes to the development of better governance systems.

CONCLUSION

The results of this study indicate that individual behavior has a major influence on the success of e-government and e-budgeting implementation. Individual acceptance of technology, adaptability, and digital literacy are the main factors in determining the effectiveness of the system. In addition, the e-budgeting system as a form of APBD transparency has great potential to support good governance, although there are still challenges in its implementation.

To improve the success of this system, strategic steps are needed such as community empowerment through digital education, increasing human resource capacity, developing technology infrastructure, and better communication between the government and the community. By integrating information technology and the principles of good governance, it is hoped that governance can be improved, so that public trust in the government can be built.

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