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The Influence of Regional Financial Management, Good Governance, and Internal Control on Transparency of Regional Financial Management in OPDs in Southeast Sulawesi

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ABSTRACT: This study aims to analyze the influence of Regional Financial Management, Good Governance, and Internal Control on Transparency of Regional Financial Management in Regional Apparatus Organizations (OPD) in Southeast Sulawesi Province. The study used a quantitative approach with a causal design, involving 200 OPD financial management officials selected through total sampling. Data were analyzed using multiple linear regression with SPSS 26. The results showed that Regional Financial Management had no significant effect, while Good Governance and Internal Control had a positive and significant effect on Transparency of Regional Financial Management, both partially and simultaneously. These findings confirm that strengthening Good Governance and the effectiveness of internal control are key strategies for increasing transparency in regional financial management.

INTRODUCTION

Transparency in public financial management is a fundamental principle in realizing effective, accountable, and public-interest-oriented governance. Globally, the OECD (2025) emphasizes that budget information disclosure is a prerequisite for democratic accountability, improving the quality of public services, and preventing corruption, while Transparency International (2024) shows that high fiscal transparency is correlated with low corruption and increased public trust. Similarly, the World Bank (2024), through its Government Financial Management Information System Global Review, emphasized that weak regional financial transparency leads to inefficient public spending and undermines fiscal stability. From a New Public Management perspective, Hood (1991) emphasized the importance of efficient, transparent, and accountable public sector management, while Agency Theory (Jensen & Meckling, 1976) views transparency as a mechanism to reduce information asymmetry between government and society. Furthermore, Stewardship Theory (Donaldson & Davis, 1991) emphasizes that government officials have a moral responsibility to manage regional finances in a trustworthy manner. Thus, transparency in regional financial management is influenced by the quality of regional financial management, the implementation of good governance, and the effectiveness of internal control. This is supported by Jannah et al. (2025), who emphasized the importance of digitalization and strong governance, and Salehi, Ajel, and Zimon (2023), who showed that good organizational governance increases the transparency of financial reporting, making these three factors the main determinants of transparent and accountable public financial governance.

In the Indonesian context, transparency in regional financial management is a strategic agenda in the implementation of fiscal decentralization supported by Law Number 17 of 2003, Law Number 1 of 2004, Law Number 15 of 2004, and Government Regulation Number 12 of 2019. Although the regulatory framework is adequate, its implementation in Regional Apparatus Organizations (OPD) still faces obstacles in the quality of regional financial management, the implementation of good governance, and the effectiveness of internal control. The Indonesian Supreme Audit Agency (BPK RI) through IHPS I in 2025 reported that of the 545 LKPDs for the 2024 Fiscal Year, 491 received an unqualified opinion, but various weaknesses in the SPIP and non-compliance with regulations were still found, indicating that the audit opinion did not fully reflect

substantive transparency. Research by Anto and Yusran (2023), Nurazizah et al. (2024), Aziz and Susilowati (2023), Appah et al. (2021), Amalia (2023), Jannah et al. (2025), Setyowati et al. (2023), Malelea et al. (2024), Barroy et al. (2024) confirmed that regional financial management, good governance, and internal control are the main determinants of public sector transparency. This phenomenon also occurred in Southeast Sulawesi Province, which successfully maintained a WTP opinion for 13 consecutive years, but still faced various BPK findings related to asset management, revenue, expenditure, and weaknesses in the SPIP. This condition indicates that transparency in regional financial management in OPDs is not sufficiently measured through audit opinions, but rather needs to be analyzed based on the quality of regional financial management, implementation of good governance, and the effectiveness of internal control as factors that determine the transparency of financial information to the public.

Various previous studies have explained the factors influencing transparency in regional financial management, but still leave conceptual, methodological, and contextual gaps. Anto and Yusran (2023) and Nurazizah et al. (2024) focused more on the quality of financial reports without considering transparency as a stand-alone dependent variable. Setyowati et al. (2023) emphasized the role of accounting technology, while Thahir, Mus, and Nur (2024) examined budget participation, transparency, and internal control at the district level, which has limited generalizability. Meanwhile, Jannah, Haliah, and Nirwana (2025) through a systematic literature review emphasized the importance of digitalization, International Public Sector Accounting Standards (IPSAS), and good governance, but have not yet provided empirical evidence on regional governments in Eastern Indonesia. Research by Malelea et al. (2024), Aziz and Susilowati (2023), Sukmayadi and Sukmara (2024), Putri, Sutarjo, and Desmiwerita (2023), and Fathirah et al. (2024) also tested variables partially or in different contexts. Therefore, this study fills this gap by integrating Regional Financial Management, Good Governance, and Internal Control into a single empirical model to explain Transparency of Regional Financial Management in Regional Government Organizations (OPD) in Southeast Sulawesi Province using primary data from 2025–2026. The novelty of this study lies in the simultaneous testing of these three determinants in the context of provincial governments in Eastern Indonesia, thus hopefully providing theoretical contributions as well as more comprehensive policy recommendations for improving transparency in regional financial management.

LITERATURE REVIEW AND RESEARCH HYPOTHESIS

Regional Financial Management

Regional financial management is the entire process of planning, budgeting, implementation, administration, reporting, and accountability of the Regional Budget (APBD) to support effective governance and regional development (Halim & Kusufi, 2012). The Directorate General of Treasury (2022) emphasized that good regional financial management must meet the principles of compliance, efficiency, effectiveness, transparency, and accountability, while Nordiawan (2008) views it as an integrated system, where each stage influences the quality of regional government financial reports. Based on Government Regulation Number 12 of 2019 and Minister of Home Affairs Regulation Number 77 of 2020, the quality of regional financial management is reflected in planning, performance-based budgeting, implementation, administration, reporting, accountability, and the competence of financial management officials. From the perspective of New Public Management and Agency Theory, quality regional financial management produces reliable financial information, thereby increasing transparency to the public. Empirical findings also show that reporting quality is influenced by planning, budgeting, and human resource competency (Jurnal Kolaboratif Sains, 2026), while clarity of budget targets increases accountability (Prasetya et al., 2023) and the quality of financial management strengthens accountability and public trust (Masitha & Mulyadi, 2024).

Good Governance

Good governance is the administration of government that uses economic, political, and administrative authority responsibly, transparently, participatively, effectively, efficiently, fairly, and based on the rule of law (UNDP, 1997). According to Sedarmayanti (2020), good governance is realized through governance that is free from corruption, collusion, and nepotism (KKN), respects the law and human rights, has measurable performance, and is accountable to the public. In this study, good governance is measured through the principles of participation, the rule of law, responsiveness, consensus orientation, justice and inclusiveness, effectiveness and efficiency, and accountability, without including the transparency dimension to avoid overlap with the dependent variable. Theoretically, Good Governance Theory and Stewardship Theory explain that the application of these principles increases the transparency of regional financial management. The findings of Pratiwi et al.

(2024), Jannah et al. (2025), and Ashabul Maimanah and Nurdiono (2024) also prove that good governance has a positive effect on transparency, the quality of financial reporting, and the performance of public sector financial management.

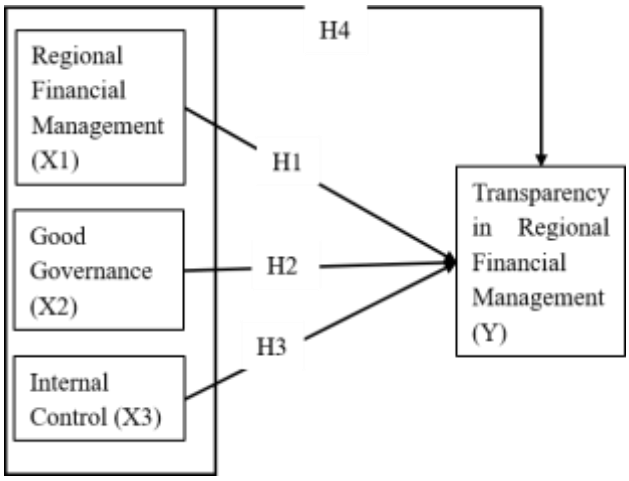
Internal Control

Internal control is defined by COSO (2013) as a process designed to provide reasonable assurance regarding the reliability of financial reporting, the effectiveness and efficiency of operations, and regulatory compliance. In the Indonesian public sector, Government Regulation No. 60 of 2008 defines the Government Internal Control System (SPIP) as a continuous process carried out by leaders and all employees to ensure organizational effectiveness, the reliability of financial reporting, asset security, and regulatory compliance. Matondang et al. (2025) emphasized that internal control is a strategic mechanism to increase accountability and transparency in regional financial management. In this study, internal control is measured through five COSO-SPIP components: the control environment, risk assessment, control activities, information and communication, and monitoring, which collectively support the creation of transparency in regional financial management in OPDs.

Transparency in Regional Financial Management

Transparency in regional financial management is a principle of openness that provides the public with the broadest possible access to information regarding the planning, implementation, administration, reporting, and accountability of the Regional Budget (Permendagri Number 77 of 2020). According to Mardiasmo (2018), transparency includes the provision of timely, accurate, clear, and easily accessible information, as well as adequate disclosure. Pratiwi, Haliah, and Kusumawati (2024) and Masitha and Mulyadi (2024) emphasize that transparency is realized through the delivery of complete, accurate, easily understood, and publicly accessible financial information to support public oversight of regional budget use. In line with the IMF's Fiscal Transparency Theory, fiscal transparency is supported by quality reporting, credible budgeting, fiscal risk disclosure, and sound revenue governance. In this study, transparency is measured through the dimensions of informativeness, openness, disclosure, and accessibility, with the regulatory basis of Law Number 14 of 2008, Law Number 17 of 2003, Government Regulation Number 71 of 2010, Government Regulation Number 12 of 2019, and Minister of Home Affairs Regulation Number 77 of 2020 which require OPDs to manage and account for regional finances in an open and accountable manner.

Figure 1 Conceptual Framework



Research Hypothesis

H1. Regional Financial Management has a positive and significant effect on Transparency of Regional Financial Management.
H2. Good Governance has a positive and significant effect on Transparency of Regional Financial Management.
H3. Internal Control has a positive and significant effect on Transparency of Regional Financial Management.
H4. Regional Financial Management, Good Governance, and Internal Control simultaneously have a positive and significant effect on Transparency of Regional Financial Management.

RESEARCH METHODS

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This research was conducted in 42 Regional Apparatus Organizations (OPD) of the Southeast Sulawesi Provincial Government in Kendari City because they have a strategic role in regional financial management and still face various BPK audit findings despite successfully maintaining an Unqualified Opinion (WTP). The research used a quantitative approach with an explanatory causal research design to examine the influence of Regional Financial Management, Good Governance, and Internal Control on Transparency of Regional Financial Management. The research population was 210 financial management apparatus in 42 OPDs, including Budget Users, Budget User

Authorizations, PPK-OPD, treasurers, and other financial management officials. The sampling technique used total sampling, so that the entire population became respondents. Primary data were obtained through a structured questionnaire using a five-point Likert scale, while secondary data came from BPK reports, BPKP, APBD documents, and related regulations. The research instrument consisted of 60 statement items that measured Transparency of Regional Financial Management, Regional Financial Management, Good Governance, and Internal Control. Data analysis was carried out using multiple linear regression with SPSS version 26 through the classical assumption test, *t* test, *F* test, and coefficient of determination (R^2) to test the partial and simultaneous effects between variables.

RESEARCH RESULT

Results of the Determination Coefficient Test

Table 1. Results of the Determination Coefficient Test

Model	R	R^2	R^2 Adjusted	Standard Error of the Estimate
1	0,586	0,344	0,334	0,341

Source: Processed Primary Data, 2026

Based on Table 1, the R value of 0.586 indicates a moderate positive relationship between the independent and dependent variables. The Adjusted R^2 value of 0.334 indicates that Regional Financial Management, Good Governance, and Internal Control explain 33.4% of the variation in Regional Financial Management Transparency, while the remaining 66.6% is influenced by other variables outside the research model.

Hypothesis Testing

The results of the hypothesis testing are presented in Table 2. The test was conducted to evaluate the partial and simultaneous influence of Regional Financial Management, Good Governance, and Internal Control on Transparency in Regional Financial Management based on the coefficient value, significance, and the decision to accept the hypothesis.

Table 2. Summary of Hypothesis Testing Results

H	Variable	β/F	Sig.	Description
H1	X1 → Y	0,031	0,810	Insignificant
H2	X2 → Y	0,443	0,000	Significant
H3	X3 → Y	0,376	0,003	Significant
H4	X1+X2+X3 → (Y)	34,371	0,000	Significant
X1: Regional financial management X2: Good governance X3: Internal control Y : Transparency in regional financial management				

Source: Processed Primary Data, 2026

The Influence of Regional Financial Management on Financial Management Transparency

The results of the first hypothesis test indicate that Regional Financial Management does not significantly influence Transparency in Regional Financial Management in Regional Government Organizations (OPD) in Southeast Sulawesi Province (β = 0.031; t = 0.241; p = 0.810), thus the first hypothesis is rejected. This finding indicates that the technical quality of regional financial management does not directly increase transparency when tested alongside Good Governance and Internal Control. Statistically, this condition indicates an overlapping contribution between the independent variables so that the unique influence of Regional Financial Management is relatively small in the model. From a substantive perspective, although the quality of regional financial management is already in the high category, transparency is not only determined by compliance with the planning, budgeting, implementation, reporting, and accountability cycle, but also by the organization's commitment to openness, accountability, and effective supervision. These results are in line with Fathirah et al. (2024) who stated that procedural compliance does not necessarily reflect substantive transparency, and Masitha and Mulyadi (2024) who found a gap between the technical quality of financial management and public perceptions of transparency in Southeast Sulawesi. Thus, Regional Financial Management is an important prerequisite, but optimal transparency can only be achieved if supported by the implementation of effective Good Governance and Internal Control.

The Influence of Good Governance on Transparency of Regional Financial Management

The results of the second hypothesis test indicate that Good Governance has a positive and significant effect on Transparency in Regional Financial Management in Regional Government Organizations (OPD) in Southeast Sulawesi Province (β = 0.443; t = 3.653; p = 0.000), and is the most dominant variable among all independent variables. This finding confirms Good Governance Theory (UNDP, 1997), which places transparency as one of the main principles of governance. The application of the principles of accountability, participation, rule of law, responsiveness, effectiveness, and efficiency encourages OPDs to provide open, accurate, and easily accessible financial information to the public and stakeholders. Compliance with regulations, particularly Law Number 14 of 2008 concerning Public Information Disclosure, further strengthens the practice of transparency in regional financial management. This finding is in line with Pratiwi, Haliah, and Kusumawati (2024), who proved that Good Governance improves transparency and the quality of public sector financial reporting. These findings are also supported by Jannah, Haliah, and Nirwana (2025), who emphasized that strong governance is a key determinant of transparency and accountability in local government financial reporting. Suwanda and Tjenreng (2025) found that the implementation of good governance consistently increases transparency in local government budget management. Therefore, strengthening good governance principles is a key strategy for increasing transparency in local government financial management in regional government agencies (OPD).

The Influence of Internal Control on Transparency of Regional Financial Management

The results of the third hypothesis test indicate that Internal Control has a positive and significant effect on Transparency of Regional Financial Management in Regional Apparatus Organizations (OPD) of Southeast Sulawesi Province (β = 0.376; t = 2.955; p = 0.003), with a standardized beta coefficient of 0.293 indicating a substantial contribution to increasing transparency. This finding is in line with the COSO Framework (2013) and Agency Theory (Jensen & Meckling, 1976), which explains that the Government Internal Control System (SPIP) ensures the reliability, accuracy, and integrity of financial information through a control environment, risk assessment, control activities, information and communication, and effective monitoring. In particular, the information and communication components play a crucial role in ensuring the transparency of financial information to stakeholders. This finding is supported by Matondang et al. (2025) who emphasized that strengthening SPIP is a key strategy in increasing transparency and accountability of regional finances, and Syahrin et al. (2025) who found that SPIP has a significant effect on regional government financial accountability. In the context of Southeast Sulawesi, various BPK audit findings regarding weaknesses in the internal control system (UPBatam Ejournal, 2025) further emphasize the importance of strengthening SPIP as an effort to increase transparency in regional financial management in a sustainable manner.

The Simultaneous Influence of Regional Financial Management, Good Governance, and Internal Control on Transparency of Regional Financial Management

The results of the fourth hypothesis test indicate that Regional Financial Management, Good Governance, and Internal Control simultaneously have a positive and significant effect on Transparency in Regional Financial Management in Regional

Government Organizations (OPD) of Southeast Sulawesi Province (F = 34.219; p = 0.000; Adjusted R^2 = 0.334). This finding indicates that the three variables together are able to explain 33.4% of the variation in transparency in regional financial management, while the remaining 66.6% is influenced by other factors, such as apparatus competence, leadership, utilization of information technology, organizational culture, and external pressure from the community and the media. Although Regional Financial Management does not have a significant partial effect, its presence still contributes to the model's ability to explain transparency when combined with Good Governance and Internal Control. This indicates that transparency in regional financial management is a multidimensional phenomenon that cannot be achieved only through the quality of financial administration, but requires good governance and an effective internal control system. Thus, the three variables complement each other, where Regional Financial Management provides the technical process of financial management, Good Governance builds a culture of openness and accountability, while Internal Control ensures the reliability of financial information. The synergy of the three is an important foundation in realizing sustainable transparency in regional financial management in the Regional Apparatus Organizations (OPD) of Southeast Sulawesi Province.

Theoretical Contributions and Research Implications

This research produces empirical and conceptual innovations in the study of transparency in regional financial management. Empirical innovation is demonstrated by the finding that Regional Financial Management does not have a significant direct effect on Transparency in Regional Financial Management, while Good Governance and Internal Control are proven to be the main determinants that significantly increase transparency in Regional Government Organizations (OPD) of Southeast Sulawesi Province. This finding shows that the technical quality of regional financial management is a basic prerequisite, but it is not sufficient to produce transparency without the support of good governance and an effective internal control system. The conceptual innovation of this research lies in the proof that transparency in regional financial management is a multidimensional phenomenon formed by the synergy between financial administration processes, institutional commitment to the principles of Good Governance, and the effectiveness of Internal Control. Thus, this research enriches the public sector management literature by presenting the latest empirical evidence from Regional Government Organizations (OPD) of Southeast Sulawesi Province that can serve as a reference for the development of theories and policies to increase transparency in regional financial management.

CONCLUSION AND SUGGESTIONS

The results of the study indicate that Regional Financial Management does not have a significant effect on Transparency of Regional Financial Management in Regional Apparatus Organizations (OPD) of Southeast Sulawesi Province, indicating that the technical quality of financial management is an important requirement, but not sufficient to achieve substantive transparency. On the other hand, *Good Governance* is proven to have a positive and significant effect and is the most dominant determinant, while Internal Control also has a positive and significant effect through the effectiveness of the Government Internal Control System (SPIP) in ensuring the quality, reliability, and transparency of financial information. Simultaneously, the three variables have a significant effect on Transparency of Regional Financial Management with an Adjusted R^2 value of 0.334, indicating that 33.4% of the variation in transparency can be explained by the research model. This finding confirms that transparency of regional financial management is a multidimensional phenomenon that requires synergy between Regional Financial Management, *Good Governance*, and Internal Control. Therefore, increasing transparency in OPDs needs to be focused on strengthening governance and the effectiveness of internal control supported by quality regional financial management practices. Further research is recommended to develop the model by adding variables such as human resource competency, utilization of information technology, leadership, or organizational culture, as well as expanding the scope of research to other district/city or provincial governments in order to obtain a more comprehensive model with higher generalizability.

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