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Public Budget Transparency and Accountability in Preventing Corruption and Inefficiency

Ratna Sari [1*], **Muslim Muslim** [2]

[1] Universitas Muslim Indonesia, Makassar, Indonesia. Email: ratna.sari@umi.ac.id
[2] Universitas Muslim Indonesia, Makassar, Indonesia. Email: muslim.ak@umi.ac.id

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ABSTRACT

Purpose: This study explores the role of public budget transparency and accountability in preventing corruption and inefficiency. It investigates how governance mechanisms and digital tools, such as e-governance and e-procurement systems, affect public trust in government institutions.

Research Method: The study employs a systematic literature review, analyzing secondary data from various sources to examine the effectiveness of transparency and accountability across regions. The research focuses on regional differences between developed and developing countries and identifies critical factors such as institutional strength and citizen participation.

Results and Discussion: The findings show that transparency mechanisms, particularly those supported by digital technologies, significantly reduce financial reporting errors and enhance public trust. However, transparency alone is not practical in regions with weak governance structures. Successful implementation requires strong accountability measures and active public involvement.

Implications: The study suggests governments should combine digital tools with institutional reforms to ensure adequate public oversight and participation. Public administrators and policymakers must develop governance frameworks that encourage transparency and accountability. Future research should examine the influence of political, cultural, and social factors on the success of transparency initiatives.

Keywords: public budget transparency; accountability; e-governance; corruption prevention; financial reporting.

Introduction

Financial reporting errors present significant challenges for public and private organizations, as accurate financial information is essential for maintaining stakeholder trust. Stakeholders, including investors, regulators, and the broader public, rely on financial reports to assess an organization's financial health and integrity (Rakhmadani & Suzana, 2025). However, errors in these reports, whether due to oversight or intentional manipulation, can severely undermine confidence in governance structures, leading to consequences such as financial mismanagement, legal repercussions, and, in some cases, corruption. Inaccurate financial reporting can result in substantial financial losses and damage an organization's reputation, ultimately eroding trust between the institution and its stakeholders (Mesioye & Bakare, 2024; Sari, 2025). Financial reporting errors are particularly pronounced in developing economies, where regulatory oversight and accountability mechanisms may be less robust. In countries with weaker governance structures, the risk of misreporting increases due to the lack of effective

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oversight and accountability mechanisms (Kassem, 2022; Assegaff, 2024). Even in regions where accounting and auditing standards have evolved, recurring reporting inaccuracies suggest a persistent gap between the theoretical frameworks designed to prevent such errors and their practical implementation (Polizzi & Scannella, 2023). In environments with high levels of corruption, the issue becomes even more pressing, as weak governance structures often fail to detect or prevent financial misreporting promptly (Campos & Pradhan, 2007).

The theoretical framework for this study is primarily grounded in agency theory and stakeholder theory, which are essential for understanding the dynamics behind financial reporting errors and their impact on stakeholder trust. Agency theory addresses the inherent conflict of interest between managers (agents) and stakeholders (principals) (Bendickson *et al.,* 2016). Managers responsible for overseeing daily operations and financial reporting may act in their own interests rather than in the interests of stakeholders. This often results in opportunistic behaviors, such as financial misreporting, data manipulation, or withholding crucial financial information, which directly contribute to errors in financial reporting (Alotaibi, 2021). In the context of this study, agency theory is critical for explaining how these conflicts of interest can undermine the accuracy of financial reports, thereby eroding trust among stakeholders. On the other hand, stakeholder theory emphasizes the importance of maintaining transparency and accountability in managing relationships between organizations and their diverse stakeholder groups (Freeman *et al.,* 2018). Stakeholders, including investors, regulators, and the public, rely on accurate financial reports to assess an organization's performance and trustworthiness. Therefore, a lack of transparency in financial reporting, compounded by errors, can significantly damage stakeholder trust. Both theories underscore the importance of strong governance structures and robust audit practices to mitigate these reporting errors and restore stakeholder confidence (Ball *et al.,* 2012). In this study, these theories will help explore how governance improvements can reduce financial misreporting and rebuild trust in financial disclosures.

Recent studies highlight the critical role of transparency, accountability, and good governance in reducing corruption and inefficiencies in financial reporting. Nukpezah *et al.,* (2024) found a positive correlation between democracy, freedom, and budget transparency, indicating that these factors enhance governmental responsiveness and improve financial reporting integrity. Similarly, Boufounou *et al.,* (2024) emphasize the importance of effective internal oversight mechanisms in local governments to combat corruption and promote economic development. In Somalia, inadequate governance in Benadir's local government has led to low transparency, poor accountability, and high levels of corruption, further stressing the need for more robust governance to rebuild public trust (Kulmie *et al.,* 2024). Furthermore, public sector audits, especially performance audits, have gained prominence in mitigating corruption and ensuring budgetary integrity, particularly in Nordic European countries (Branet & Hategan, 2024). Technology also plays a significant role in enhancing transparency in financial reporting. Ibrahimy *et al.,* (2023) demonstrate that e-government initiatives in Afghanistan have reduced corruption, while Prakasa *et al.,* (2023) recommend implementing e-procurement systems in Indonesia to curb corruption in government procurement. However, Jeong *et al.,* (2023) argue that the effectiveness of these measures depends on citizens' ability to access and act on the information provided, as seen in India, where transparency initiatives have been less effective without citizen empowerment. Paranata, (2022) further notes that anti-corruption measures, such as reporting gratuities, can help reduce budget leaks, although their effectiveness varies by region. Additionally, digital initiatives and electronic participation have enhanced transparency and accountability in financial

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reporting, underscoring the importance of combining technology with robust anti-corruption measures (Bisogno *et al.,* 2022).

Despite the significant body of research highlighting the importance of transparency, accountability, and governance in preventing corruption and inefficiency in financial reporting, gaps remain in understanding the specific mechanisms by which these factors directly influence stakeholder trust. While studies by Nukpezah *et al.,* (2024) and Boufounou *et al.,* (2024) have demonstrated a relationship between transparency and improved government responsiveness, there is limited empirical evidence on how transparency initiatives translate into long-term stakeholder trust, especially in contexts with systemic corruption. Moreover, while the importance of audits and e-government initiatives has been well documented (Ibrahimy *et al.,* 2023; Branet & Hategan, 2024), these studies often focus on macro-level outcomes, such as overall reductions in corruption, rather than the micro-level dynamics of how financial reporting errors directly affect stakeholder perceptions. A critical gap in the current literature is the lack of exploration into how the effectiveness of transparency and governance measures varies across different regions and institutional contexts. For example, while Prakasa *et al.,* (2023) emphasize the success of e-procurement systems in India, Jeong *et al.,* (2023) highlight that even with transparency measures, corruption persists when citizens are not empowered to access and act on information. This suggests that transparency alone may not be sufficient to build stakeholder trust without additional mechanisms to ensure active participation and accountability. Furthermore, the regional variation in the effectiveness of anti-corruption measures, as Paranata, (2022) noted, indicates a need for more granular, context-specific research examining how local governance structures influence the success of transparency and accountability efforts.

This study makes a novel contribution by focusing specifically on the relationship between financial reporting errors and stakeholder trust, an underexplored yet critical topic. While the existing literature emphasizes the roles of transparency, accountability, and governance in reducing corruption and inefficiency, few studies have examined how financial reporting errors, as a distinct issue, affect stakeholder confidence in organizations. This research seeks to fill this gap by examining the effectiveness of governance mechanisms and the micro-level consequences of reporting inaccuracies on trust, especially in regions where governance structures may be weaker or more prone to corruption. One key innovation of this study is its focus on regional variations in the effectiveness of governance and transparency measures. While previous studies have acknowledged that transparency alone is insufficient without mechanisms for citizen engagement and accountability (Jeong *et al.,* 2023), this research will delve deeper into how these dynamics vary across different institutional contexts. The study will provide a more nuanced understanding of the interplay among transparency measures, governance practices, and stakeholder perceptions of trust by comparing case studies across regions, including both developed and developing economies. This approach is critical given the growing emphasis on e-governance and digital transparency tools, which have shown promise but have not yet been thoroughly examined for their ability to reduce financial reporting errors and restore trust (Ibrahimy *et al.,* 2023).

The research question guiding this study is: How do financial reporting errors impact stakeholder trust, and what governance mechanisms can mitigate these errors in different institutional contexts? By addressing this question, the study aims to provide theoretical insights and practical recommendations to improve governance and transparency frameworks within organizations. This research aims to systematically analyze how governance structures, transparency initiatives, and auditing practices can reduce financial reporting errors, ultimately enhancing stakeholder trust. In doing

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so, the study will contribute to the broader literature on financial reporting, transparency, and governance, offering valuable insights for policymakers, regulators, and organizational leaders seeking to improve financial accountability.

Literature Review and Hypothesis Development

The Role of Transparency in Public Budgeting

Transparency in public budgeting is a crucial element of good governance, as it enables citizens to access, monitor, and scrutinize the use of public funds by governments (Gaol *et al.,* 2024). Over the years, numerous studies have explored how transparency contributes to improved accountability, reduced corruption, and greater efficiency in public financial management. However, transparency alone is often insufficient and requires active public engagement and effective oversight mechanisms to reach its full potential (O'Regan *et al.,* 2022). Recent research provides further insights into the role and challenges of transparency in public budgeting. One of the primary roles of transparency in public budgeting is enhancing government accountability. When budget information is made public, stakeholders such as citizens, civil society organizations, and the media can actively monitor the use of public funds. This public oversight encourages governments to act more responsibly in their fiscal management. Research by Erkkilä, (2020) shows that transparency in public finance strengthens government accountability by reducing asymmetry in information between citizens and public officials. Moreover, in countries with established democratic systems, transparency is often linked to increased government responsiveness, as democratic governments tend to disclose more budgetary information to maintain public trust and political legitimacy (Androniceanu, 2021).

However, transparency in public budgeting cannot be adequate without mechanisms that empower citizens to act on the information provided. Lathrop & Ruma, (2010) argue that transparency must be coupled with active citizen participation to produce tangible improvements in governance. In their study of budget transparency initiatives in developing countries, they found that although budget information was often publicly available, limited public engagement limited the impact of these initiatives. Similarly, Fox (2007) emphasizes that transparency alone is insufficient unless paired with accountability mechanisms that allow citizens to hold public officials accountable for their actions. Despite the widespread publication of budget data in India, corruption persisted due to the absence of channels for citizens to seek accountability (Vadlamannati, 2015). This underscores the need for a more comprehensive approach to transparency that includes public engagement and institutional reforms. Transparency in public procurement is another critical area, as government procurement is highly susceptible to corruption. Transparent procurement processes enable greater scrutiny of public contracts, reducing opportunities for illicit activity. Kohler & Dimancesco, (2020) found that transparent procurement systems effectively prevent corruption by enabling citizens and civil society to monitor the allocation of public contracts. Their research on procurement systems in Eastern Europe shows that adopting e-procurement systems significantly reduced the incidence of corrupt practices, as the public could access procurement data and hold officials accountable. Additionally, Mabillard & Zumofen, (2021) underscore the importance of transparency across all phases of public procurement—from planning to implementation—to ensure the integrity of the process. Incomplete transparency, in which only select information is disclosed, leaves room for corruption to go undetected (Soylu *et al.,* 2022).

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In addition to preventing corruption, transparency is crucial in promoting the efficient use of public funds. Aikins, (2011) argues that when budget information is publicly accessible, governments are under greater pressure to use resources more efficiently, thereby reducing waste and improving fiscal discipline. Transparency fosters a competitive environment in which public institutions are incentivized to optimize spending, knowing that their performance is subject to public scrutiny. Similarly, Chen & Neshkova (2020) found that countries with higher levels of budget transparency experience fewer instances of fiscal mismanagement, as transparency serves as a deterrent to the misuse of public funds. Their research shows that greater openness in budget processes leads to more prudent fiscal policies and better long-term outcomes for public financial management. Nevertheless, transparency must be implemented consistently throughout the entire budget cycle. ElBerry & Goeminne, (2021) argue that transparency efforts focusing only on certain stages, such as final reports, fail to address inefficiencies and corruption that may occur earlier in the process, such as during budget formulation or execution. A holistic approach to transparency, encompassing all stages from planning to execution and evaluation, is necessary to maximize its impact on governance and financial management (Bastida & Benito, 2007).

The Relationship Between Accountability and Good Governance

Accountability is a cornerstone of good governance, acting as a mechanism that holds public officials responsible for managing public resources effectively and ethically (Yusuf, 2018). It goes beyond financial transparency, emphasizing the need for public officials to ensure that their decisions lead to beneficial outcomes for society. Without accountability, the risk of corruption and mismanagement rises, impeding socio-economic development (Samiilenko *et al.,* 2021). This literature review explores the role of accountability in governance, focusing on internal oversight mechanisms, the variability in effectiveness across governance structures, the importance of external audits, and the need for a comprehensive approach to public accountability. Internal oversight mechanisms, such as budget control and internal audits, play a critical role in ensuring that public resources are managed appropriately. Petrucelli & Peters, (2016) argue that internal controls within government structures are the first defense against mismanagement and corruption. These mechanisms ensure that public officials are accountable for their decisions, particularly in local government settings, where resource allocation can be more prone to inefficiencies. By reinforcing internal oversight, local governments can maintain checks and balances that prevent the misuse of public resources, thereby fostering greater transparency and trust.

However, the effectiveness of accountability measures depends significantly on the strength and reliability of local governance structures. Grindle, (2012) emphasizes that regions with weaker governance often struggle to implement effective accountability frameworks. In many cases, even when mechanisms exist on paper, the lack of institutional capacity to enforce them renders them ineffective. Grindle's study of governance in Latin America illustrates how fragile institutions often fail to hold public officials accountable, leading to high corruption and inefficiency. This highlights the need to strengthen government structures to ensure accountability mechanisms are not only in place but also effectively enforced. In addition to internal oversight, external audits are essential for improving public accountability. Lonsdale *et al.,* (2011) highlight the growing role of performance audits in countries like the United Kingdom and Australia. Unlike traditional audits, which focus primarily on financial discrepancies, performance audits evaluate whether public funds are used effectively to achieve policy

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goals. This shift toward outcome-based auditing reflects a broader trend in public accountability, where governments are expected to account for how funds are spent and the results achieved with those funds (Cook, 2017). Performance audits thus play a vital role in ensuring that public spending is efficient and impactful.

Hood & Dixon, (2015) further argue that external audits provide an independent assessment of government actions, enhancing the credibility of accountability efforts. Their research emphasizes that, particularly in countries with a history of corruption, external audits serve as a powerful tool for deterring misuse of public resources. By assessing both financial management and policy outcomes, external audits ensure that public officials are held accountable for following budgetary procedures and delivering tangible results for the public. While financial transparency is a critical component of public accountability, a more comprehensive approach is needed to ensure the effectiveness of governance practices. Fukuyama, (2017) argues that accountability must extend beyond financial reports to include the effectiveness of policies and programs funded by public budgets. His work highlights the importance of assessing whether government spending leads to meaningful societal outcomes rather than focusing solely on financial compliance. This broader understanding of accountability helps to ensure that public resources are used efficiently and for the greater public good. A more comprehensive approach to public accountability also involves citizen participation in oversight processes. Meijer *et al.*, (2012) contend that active citizen involvement in monitoring government actions can significantly enhance accountability. By giving citizens the tools and platforms to scrutinize government spending and decisions, governments can ensure higher transparency and responsiveness. Meijer's study on e-governance platforms in Europe illustrates how digital tools can facilitate public participation in governance, strengthen accountability, and reduce the likelihood of corruption.

Regional Variations in the Effectiveness of Transparency and Governance Mechanisms

Transparency and governance mechanisms are critical for ensuring accountability and efficient government operations. However, the success of these measures varies significantly across different regions, driven by political, cultural, and institutional factors (Berliner & Erlich, 2015). Local contexts are pivotal in determining how transparency initiatives impact governance, particularly in reducing corruption and enhancing efficiency. These variations highlight the challenges and opportunities of implementing transparency measures in different governance environments. One of the key factors affecting transparency's success is the local political, cultural, and institutional context. Simelio et al. (2019) argue that transparency initiatives are only effective when citizens have the capacity and tools to act on the information provided. In countries like India, despite implementing transparency measures, their effectiveness has been limited due to the lack of institutional mechanisms for citizen empowerment (Jeong *et al.*, 2023). This underscores the importance of providing access to information and ensuring that citizens can use this information to hold public officials accountable. Without the necessary political and institutional support, transparency alone cannot significantly reduce corruption or improve governance outcomes.

Transparency and accountability mechanisms are more effective in regions with robust institutional frameworks. Marklund, (2014) notes that in Nordic countries, where governance institutions are robust and well-established, transparency measures have proven to be highly successful in improving public spending efficiency and reducing corruption. In these countries, strong institutional frameworks enable the enforcement of transparency regulations, ensuring public officials are held accountable for their actions. This demonstrates that transparency is about providing access to information and creating the conditions for effective oversight and accountability. In well-governed regions, transparency is a powerful tool for enhancing responsible governance (Obasa, 2019). However, the success of digital transparency tools, such as e-government initiatives, also varies across regions, particularly in areas with limited technological infrastructure. Castro & Lopes, (2023) discuss the potential of e-government to enhance public access to information and reduce corruption. Their research on Southeast Asia reveals that while digital tools have improved transparency in some countries, their effectiveness depends heavily on citizens' ability to engage with these platforms. In regions with limited internet access or low digital literacy, the impact of e-government initiatives is diminished. This highlights the importance of considering local technological capabilities when implementing digital transparency tools. Without sufficient infrastructure, these initiatives may fail to achieve their full potential in improving governance.

Additionally, the effectiveness of anti-corruption efforts varies significantly across regions, depending on the strength of local governance structures. Mungiu-Pippidi, (2015) points out that in regions with weak governance or where corruption is deeply embedded in the political system, anti-corruption measures such as public complaints and whistleblowing often have limited impact. In contrast, these measures are more effective in countries with more robust governance frameworks because robust enforcement mechanisms support them. Doig & Riley, (1998) suggest that anti-corruption efforts must be tailored to local governance contexts, as strategies that work in one region may not be as successful in another. The entrenched nature of corruption in some regions requires more comprehensive and context-specific solutions to ensure lasting improvements. Ultimately, the regional variations in the effectiveness of transparency and governance mechanisms reflect broader challenges in implementing these initiatives across diverse institutional environments. Transparency measures are more likely to succeed in developed regions with solid governance institutions. In contrast, transparency alone is often insufficient to combat corruption and inefficiency in developing regions with weaker institutions. Arkorful *et al.*, (2021) emphasize the need for a comprehensive approach that strengthens governance institutions and empowers citizens to use transparency measures effectively. Only by addressing both the supply and demand sides of transparency can governments create an environment where transparency improves governance and accountability.

The Role of Digital Technologies in Enhancing Public Sector Transparency

Digital technologies have brought significant advancements in promoting transparency and accountability within the public sector. E-governance platforms, in particular, have enabled governments to provide real-time access to budgetary and financial data, fostering transparency and allowing citizens to monitor government activities more closely (Ali, 2023). These platforms are effective in opening access to public information and empowering civil society and non-governmental organizations to engage in active oversight (Aguerre & Bonina, 2024). Integrating digital technologies into governance in many countries has created more transparent systems, enhancing public trust and accountability. For instance, Cordella & Bonina, (2012) explore how digital government initiatives in developing countries, particularly Latin America, have enhanced transparency in public administration. By providing open access to financial data, citizens can scrutinize government spending, thereby reducing the opportunities for corruption. Real-time access to budgetary information enables immediate public oversight, creating a system of checks and balances in which citizens hold their governments accountable (Satti & Rasool, 2024; Rumkabu *et al.,* 2024; Amalia, 2024; Aulia, 2023). This shows that digital technologies are crucial tools for disseminating information and for building public trust through increased accountability.

Similarly, e-procurement systems are another vital application of digital technology that has proven effective at enhancing transparency, particularly in public-sector contracting. Neupane *et al.,* (2012) highlight the significant role of e-procurement systems in reducing corruption in public procurement processes by making all stages of the procurement process visible to the public. In regions like Southeast Asia, where corruption in public procurement has historically been a significant issue, e-procurement has allowed citizens to track government contracts in real time, ensuring fairer processes and minimizing the risk of fraud or misallocation of public funds (Ikhtiari, 2023; Siahay et al., 2023). However, despite the promise of digital technologies to enhance public sector transparency, their implementation poses significant challenges. A major challenge lies in the digital divide, particularly in regions with limited internet access and digital literacy. Sæbø *et al.,* (2008) point out that the effectiveness of digital transparency initiatives mainly depends on citizens ' ability to engage with these platforms. In areas with sparse internet access or low digital literacy, the potential for these tools to promote transparency is significantly diminished (Laeeq Khan *et al.,* 2020). As such, there is a pressing need to bridge the digital divide to ensure all citizens benefit from these transparency-enhancing technologies.

In addition to technological access issues, the success of digital transparency efforts is also constrained by disparities in digital literacy. Bertot *et al.,* (2010) argue that for e-governance platforms to be truly effective, governments must provide access to digital tools and ensure that citizens have the necessary skills to navigate and utilize these systems. In regions where the population lacks the digital literacy required to use e-government platforms, the benefits of transparency are limited (AbdulKareem & Oladimeji, 2024). This points to the importance of investing in digital infrastructure and education to maximize the impact of digital transparency tools. Furthermore, digital transparency initiatives must be supported by broader institutional reforms. Peixoto & Fox, (2016) emphasize that digital tools, while helpful, cannot, on their own, ensure greater transparency and accountability without being embedded in robust governance frameworks. For instance, while open data platforms can provide citizens with access to important government information, these tools need to be part of a broader effort that includes legal reforms, more vigorous enforcement of transparency laws, and active citizen engagement. Without such systemic changes, the impact of digital transparency efforts will remain limited.

Research Method

Study Design

This research employs a qualitative approach using the Systematic Literature Review (SLR) method. The SLR approach is designed to systematically identify, analyze, and synthesize relevant literature on the role of digital technologies in enhancing public sector transparency. This design aims to critically examine existing studies to draw comprehensive conclusions and identify patterns, gaps, and areas for further research. The review process adheres to established SLR protocols, including defining inclusion and exclusion criteria, conducting structured searches, and using transparent, replicable procedures for selecting and analyzing the literature.

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Sample Population or Subject of the Research

The subject of this research comprises peer-reviewed articles, reports, and publications on digital technologies and public sector transparency, published between 2014 and 2024. The population is limited to studies focusing on e-governance, digital procurement systems, and transparency-enhancing technologies, particularly in public sector governance contexts. The inclusion criteria prioritize empirical studies, provide precise methodological details, and discuss the impact of digital technologies on reducing corruption and improving public accountability.

Data Collection Techniques and Instrument Development

Data was collected through comprehensive searches in academic databases, including Scopus, Web of Science, and Google Scholar. Keywords such as "digital transparency," "e-governance," "public sector accountability," and "e-procurement" were used to identify relevant studies. A systematic approach was used to identify articles that met the inclusion criteria. The research also involved developing a coding instrument to categorize and extract data based on key themes, including technology's role in transparency, governance reforms, and citizen engagement.

Data Analysis Techniques

The data were analyzed using thematic analysis to identify recurring patterns and themes within the literature. Each selected study was coded, and the findings were synthesized into broader categories, including the effectiveness of digital transparency tools, implementation challenges, and regional variations. This process allowed for a comprehensive understanding of how digital technologies influence public sector transparency and identified areas where future research is needed.

Results and Discussion

Analysis Results

This study explores several critical aspects of transparency and accountability in public financial management, particularly in preventing corruption and inefficiency. The findings are structured around four key areas: the impact of financial reporting errors on stakeholder trust; the variation in the effectiveness of transparency and accountability across regional contexts; the role of e-governance and digital technologies in enhancing transparency; and the role of governance mechanisms in reducing financial reporting errors. The first key finding focuses on how financial reporting errors impact stakeholder trust. In sound governance systems, transparency and accountability are essential pillars that uphold the integrity of public financial management (Erkkilä, 2020). Accurate and transparent financial reporting is fundamental to maintaining stakeholder confidence, including the public, investors, and other entities responsible for overseeing public funds. However, the study reveals that errors in financial reporting, whether intentional or unintentional, directly and negatively impact stakeholder trust (O'Regan *et al.,* 2022). When financial reporting errors occur—whether due to inaccurate figures, misreporting, or incomplete disclosures—stakeholders begin to question the credibility of the institution, eroding trust and damaging the organization's reputation; this erosion of trust can have long-term consequences for relationships with key stakeholders, such as donors, investors, and the general public, who monitor government performance. As Lathrop & Ruma (2010) argue, the frequency and magnitude of financial reporting errors are directly correlated with stakeholders' trust in an institution. The more frequent and severe the errors, the greater the loss of trust.

The second finding highlights significant regional variations in the implementation of transparency and accountability mechanisms and their effects on stakeholder trust. The research shows that the effectiveness of governance mechanisms depends heavily on institutional strength and political conditions across regions. Strong governance structures in more developed countries, such as those in Western Europe and North America, support the effective implementation of accountability mechanisms (Marklund, 2014). Budget transparency has become a standard element of good governance in these countries, allowing for robust public oversight of financial reporting (Androniceanu, 2021). Conversely, transparency and accountability mechanisms in developing nations are often ineffective, particularly in regions with weaker governance structures or pervasive corruption (Jeong *et al.*, 2023). In these regions, governance structures frequently fail to enforce high standards of transparency, leading to frequent financial reporting errors and undermining stakeholder trust. While transparency practices may be formally adopted, the lack of independent oversight and minimal involvement of civil society in financial management result in weak accountability. This finding aligns with Grindle, (2012) research, which highlights the difficulties of ensuring accountability in regions with fragile institutions. Consequently, financial reporting errors occur more frequently in areas with weaker governance, further eroding public trust.

The third key finding examines the role of digital technologies, particularly e-governance, in improving transparency in public financial management. Digital technologies allow for real-time access to budget and financial reporting information, enhancing public oversight and strengthening the accountability of government institutions (Ali, 2023). E-procurement systems and web-based financial reporting platforms provide the public with direct access to data on public spending, enabling more effective citizen oversight. The study shows that e-governance plays a crucial role in reducing financial reporting errors by allowing faster detection of inaccuracies and reducing opportunities for data manipulation (Neupane *et al.*, 2012). However, the study also notes that the effectiveness of digital transparency technologies depends on institutional readiness and digital infrastructure. In regions with underdeveloped digital infrastructure, implementing these technologies is often less successful, and their impact on reducing financial reporting errors is limited (Laeeq Khan *et al.*, 2020). The study also emphasizes the importance of citizen engagement in the success of digital transparency tools. While e-procurement and online financial reporting platforms can provide greater transparency, their success depends on citizens' ability to access and use them effectively. In regions with low digital literacy or limited internet access, the potential of digital transparency tools is diminished, highlighting the need for adequate infrastructure and digital education (Sæbø *et al.*, 2008).

The final key finding highlights the role of governance mechanisms in reducing financial reporting errors. Effective audits, institutional reforms, and stakeholder involvement in the management of public finances are crucial for ensuring accurate and transparent financial reporting (Petrucelli & Peters, 2016). The study reveals that good governance must integrate transparency efforts with strengthening independent oversight mechanisms. External audits, for instance, are an effective tool for detecting financial errors and discrepancies, helping to prevent corruption and inefficiency in the use of public resources (Hood & Dixon, 2015). Political solid commitment must also support governance reforms to create an environment conducive to transparency and accountability. In regions where governance reforms have been successfully implemented, financial reporting errors tend to be less frequent due to stricter oversight and consistent implementation of budget transparency measures (Bastida & Benito, 2007).

Discussion

The findings of this study highlight the critical role that transparency and accountability play in preventing corruption and inefficiency in public budget management. In managing public funds, transparency enables society to access budget information, enabling closer scrutiny of how funds are used and thereby minimizing the risk of misuse. This study reveals that transparency, enabled by e-governance and e-procurement systems, significantly reduces financial reporting errors and increases public trust in government institutions. One of the key findings of this research is that transparency directly reduces corruption levels. Through e-governance mechanisms, governments can provide the public with real-time access to budget data. This access allows the public to identify and report potential misuse of public funds. For example, e-procurement systems enable direct oversight of the procurement process, one of the most vulnerable areas to corruption. The research also emphasizes that public trust in the integrity of government institutions increases as financial reporting becomes more transparent. This study also shows a strong relationship between budget transparency and increased accountability. When budget information is widely accessible, public officials must be more responsible in managing funds. This is because access to public financial data not only holds officials accountable for fund allocation but also subjects them to direct public scrutiny. This increased accountability ultimately leads to more efficient use of public resources, as public officials are more careful to avoid potential criticism or stricter oversight in the event of misuse or errors.

However, transparency is not uniform across all countries or regions. The research finds that transparency and accountability mechanisms are often ineffective in countries with weaker governance structures. Weak institutions and corrupt political cultures often create significant obstacles to the effective implementation of transparency measures. While transparency policies may be adopted, their implementation is often ineffective due to a lack of independent oversight and low public participation. Regions with weak institutions tend to experience more frequent financial reporting errors and have higher levels of corruption. The study also reveals significant regional variation in the effectiveness of budget transparency. Budget transparency is generally more effective in developed countries with robust governance systems. In these contexts, transparency is not just a formal policy. However, it has become a fundamental part of comprehensive governance processes in which the public is actively involved in budget decision-making. In contrast, in developing countries, transparency mechanisms are often limited to policy rhetoric without meaningful implementation. For instance, some developing countries adopt e-procurement systems to meet international donor demands. However, the effectiveness of these systems in preventing corruption largely depends on the strength of oversight institutions and the public's capacity to participate.

Digital technology, such as e-governance, enhances public budget transparency. The use of technology enables faster, broader access to budget data. In many countries, implementing e-governance has improved budget management efficiency and strengthened public trust in government institutions. However, the success of these technologies depends heavily on the readiness of the digital infrastructure and the level of digital literacy among the population. In regions with limited internet access or where the population's ability to use digital tools is low, the positive impact of digital transparency is often diminished. From these findings, it is clear that more robust governance reforms are necessary to support the effective implementation of transparency and accountability. Institutional reforms that include strengthening independent oversight bodies and increasing public participation in budget decision-making are crucial steps in creating an environment conducive to transparency and accountability. External audits, for instance, can play a critical role in ensuring that government-provided budget information is accurate and free from manipulation.

Governance reforms must be supported by a strong political commitment to foster a culture of openness in budget management. Governments must strengthen oversight institutions and engage the public in budget decision-making processes. Public participation enhances oversight and ensures that budget policies align with the broader public's needs and interests. The research also finds that when governments demonstrate a commitment to transparency and accountability, public trust in the integrity of government institutions tends to increase. This trust is crucial for maintaining social and political stability and ensuring that the public feels involved in decision-making processes related to the use of public funds. Transparent and accountable governments are more likely to gain public support, thereby enhancing the effectiveness of public programs.

In terms of theory, this research aligns with good governance, emphasizing transparency and accountability as foundational pillars for the efficient, corruption-free management of public resources. Good governance advocates for the openness of government decision-making processes and public oversight of budget use. This study supports the view that openness in financial reporting and public participation in budget oversight significantly contribute to preventing corruption and improving resource efficiency. The findings also reinforce accountability theory, which argues that public officials should be held responsible for the resources entrusted to them by society. In the context of public budget management, this accountability is achieved through transparent reporting and public involvement in oversight of budget use. Thus, the findings of this study strengthen the argument that transparency and accountability are essential to promoting good governance and preventing corruption.

When compared with previous research, these findings are consistent with earlier studies that indicate transparency and accountability as effective instruments for reducing corruption and improving efficiency in public budget management. For instance, research by Cordella & Bonina, (2012) highlighted that e-governance initiatives have improved openness and facilitated public oversight in many developing countries. The findings also align with Neupane *et al.,* (2012), who demonstrated that real-time access to budget information through e-procurement systems has reduced opportunities for corruption in government procurement processes. However, this study also finds that transparency measures have not been fully effective in some regions, particularly in developing countries with weak governance structures. This contrasts with the findings of Jeong *et al.,* (2023), which suggested that transparency always reduces corruption. In the context of this research, it is evident that without institutional reforms and stronger independent oversight, transparency can often become a mere formality that does not significantly prevent corruption.

The practical implications of these findings are clear. First, governments must invest in strengthening independent oversight institutions that can monitor and evaluate budget implementation more effectively. Second, public participation in budget decision-making must be

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enhanced through financial and digital literacy education so that the public can understand and use available budget data. Third, governments should continue to support the adoption of digital technologies to improve transparency, but they must also ensure that digital infrastructure and the public's digital literacy are adequate. When implemented correctly, e-governance and e-procurement systems can enhance transparency and accountability in the public sector. In a broader context, the findings of this research guide countries that are designing or implementing budget transparency policies. Enhancing transparency must be supported by more robust institutional reforms and greater public participation to prevent corruption and improve efficiency.

Conclusion

This study has explored the critical role of transparency and accountability in preventing corruption and inefficiency in public budget management. By examining the impact of e-governance and e-procurement systems, the research demonstrates that transparency mechanisms significantly reduce financial reporting errors and increase public trust in government institutions. Additionally, the study highlights that the effectiveness of transparency and accountability varies by region, with more muscular governance structures in developed countries leading to more effective outcomes. In contrast, weaker institutions in developing regions struggle with implementing transparency measures. The study addresses the research question of how transparency and governance mechanisms affect public trust and demonstrates that transparency alone is not sufficient without robust governance and citizen participation.

This research's contribution lies in its original focus on the intersection of transparency, governance, and public trust. It adds scientific and practical value by emphasizing the need for comprehensive reforms that integrate technological advancements, such as e-governance, with institutional reforms to strengthen public oversight. Governments should prioritize investment in digital tools that enhance transparency while empowering citizens through digital literacy initiatives. From a managerial perspective, public administrators must create policies that promote transparency, meaningful public engagement, and robust oversight mechanisms to ensure accountability.

Despite its contributions, this study has certain limitations. The research is primarily based on secondary data and lacks direct empirical evidence from case studies or in-depth interviews. Future research should focus on qualitative methods, such as field studies and interviews, to better understand how transparency initiatives operate across different governance contexts. Additionally, this study emphasizes technology and governance but does not explore other factors, such as political will and cultural barriers, that may influence the success of transparency initiatives. Future researchers should further address these limitations and examine how political, cultural, and social factors intersect with transparency and accountability mechanisms to enrich the understanding of their impact on public trust.

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Corresponding author
Ratna Sari can be contacted at: ratna.sari@umi.ac.id