

---

# Academia Open



*By Universitas Muhammadiyah Sidoarjo*

---

# Academia Open

Vol. 11 No. 1 (2026): June  
DOI: 10.21070/acopen.11.2026.14347

## Table Of Contents

<b>Journal Cover</b> .....	1
<b>Author[s] Statement</b> .....	3
<b>Editorial Team</b> .....	4
<b>Article information</b> .....	5
Check this article update (crossmark) .....	5
Check this article impact .....	5
Cite this article.....	5
<b>Title page</b> .....	6
Article Title .....	6
Author information .....	6
Abstract .....	6
<b>Article content</b> .....	7

## Originality Statement

The author[s] declare that this article is their own work and to the best of their knowledge it contains no materials previously published or written by another person, or substantial proportions of material which have been accepted for the published of any other published materials, except where due acknowledgement is made in the article. Any contribution made to the research by others, with whom author[s] have work, is explicitly acknowledged in the article.

## Conflict of Interest Statement

The author[s] declare that this article was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

## Copyright Statement

Copyright © Author(s). This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licenses/by/4.0/legalcode>

# Academia Open

Vol. 11 No. 1 (2026): June  
DOI: 10.21070/acopen.11.2026.14347

## EDITORIAL TEAM

### Editor in Chief

Mochammad Tanzil Multazam, Universitas Muhammadiyah Sidoarjo, Indonesia

### Managing Editor

Bobur Sobirov, Samarkand Institute of Economics and Service, Uzbekistan

### Editors

Fika Megawati, Universitas Muhammadiyah Sidoarjo, Indonesia

Mahardika Darmawan Kusuma Wardana, Universitas Muhammadiyah Sidoarjo, Indonesia

Wiwit Wahyu Wijayanti, Universitas Muhammadiyah Sidoarjo, Indonesia

Farkhod Abdurakhmonov, Silk Road International Tourism University, Uzbekistan

Dr. Hindarto, Universitas Muhammadiyah Sidoarjo, Indonesia

Evi Rinata, Universitas Muhammadiyah Sidoarjo, Indonesia

M Faisal Amir, Universitas Muhammadiyah Sidoarjo, Indonesia

Dr. Hana Catur Wahyuni, Universitas Muhammadiyah Sidoarjo, Indonesia

Complete list of editorial team ([link](#))

Complete list of indexing services for this journal ([link](#))

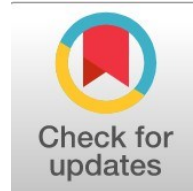
How to submit to this journal ([link](#))

# Academia Open

Vol. 11 No. 1 (2026): June  
DOI: 10.21070/acopen.11.2026.14347

## Article information

**Check this article update (crossmark)**



**Check this article impact (\*)**



**Save this article to Mendeley**



(\*) Time for indexing process is various, depends on indexing database platform

## Evaluation of the Implementation of the Government Agency Performance Accountability System (SAKIP) at the Regional Financial Agency

**Salamah Sandi, imasandi65@gmail.com (\*)**

*Universitas Islam Malang, Indonesia*

**Slamet Muchsin, slamet@gmail.com**

*Universitas Islam Malang, Indonesia*

**Afifuddin Afifuddin, afifuddin@gmail.com**

*Universitas Islam Malang, Indonesia*

(\*) Corresponding author

### Abstract

**General Background** Public accountability is a fundamental principle of regional government administration because public institutions must report the results of programs, activities, and resource use. **Specific Background** The Government Agency Performance Accountability System is used to support strategic planning, performance planning, measurement, evaluation, and reporting within the Regional Financial Agency of Pasuruan Regency. **Knowledge Gap** Although SAKIP supports good governance, its implementation still faces practical limitations, including manual monitoring, weak integration, limited attention to performance outcomes, and insufficient socialization. **Aims** This study aims to understand the problems, supporting factors, and inhibiting factors in the implementation of SAKIP at the Regional Financial Agency of Pasuruan Regency. **Results** Using a qualitative descriptive approach and the Miles, Huberman, and Saldana interactive analysis model, the findings show that the formation of the SAKIP team decree supports implementation within the agency. However, monitoring and evaluation need to be conducted every three months and maximized manually. Officers and staff are expected to support SAKIP even when it does not affect additional income. Regular socialization is also needed to strengthen implementation. **Novelty** This study highlights internal administrative support and behavioral commitment as key aspects of SAKIP implementation. **Implications** Stronger monitoring, staff commitment, and regular socialization can improve performance accountability and public governance quality.

#### Highlights:

- ♦ Quarterly monitoring was recommended for better evaluation.
- ♦ Staff support remained necessary beyond income incentives.
- ♦ Regular socialization was needed across the agency.

**Keywords:** Policy Implementation, Financial Governance, Good Governance

Published date: 2026-06-18

## Introduction

One of the principles of regional government administration is accountability, which is the government's obligation to be responsible for every activity and the results of government implementation to the public in accordance with laws and regulations. Accountability reflects responsibility for both the success and failure of the organization in achieving the established objectives.[1] The accountability of local governments includes vertical responsibility to the central government and horizontal responsibility to the Regional House of Representatives (DPRD) as well as to the public. The Government Agency Performance Accountability System (SAKIP) is an instrument used by the government to account for the implementation of tasks and organizational performance.[2] SAKIP includes strategic planning, performance planning, measurement, and performance reporting. However, there is still a view that the success of an agency is only measured by budget absorption, without considering the output and benefits of the program. In fact, the success of an organization should be measured based on the results and impacts of the activities carried out.[3]

Through Government Regulation Number 8 of 2006, every government agency is required to prepare a performance report in addition to a financial report. Performance is defined as the results of activities or programs achieved through the use of the budget in a measurable way. In practice, accountability not only requires the moral responsibility of public officials but also structural oversight so that services to the public run in accordance with regulations.[4] In Indonesia, the implementation of SAKIP began to be regulated through Presidential Instruction Number 7 of 1999 and was strengthened by[5]. This regulation emphasizes that SAKIP is an integrated system for planning, measuring, and reporting the performance of government agencies. Performance accountability becomes an important part of bureaucratic reform to realize good governance. Nevertheless, the implementation of SAKIP is still not optimal. The evaluation by the Ministry of PANRB in 2016 showed that the average district/city government was still at a "C" rating. Pasuruan Regency itself received a "B" rating, including the Regional Financial Agency (BKD), which scored 76. This indicates that the implementation of SAKIP within the Pasuruan Regency Government still requires improvements so that accountability and governance can function better.[6]

The implementation of the Government Agency Performance Accountability System (SAKIP) has a close relationship with the application of good governance because SAKIP becomes a public accountability instrument in realizing good governance. SAKIP functions as a bureaucratic reform tool to improve transparency, accountability, and the quality of public services.[7] This indicates that the implementation of SAKIP has a positive impact on the application of good governance. The Pasuruan Regency Government, through the Regional Finance Agency (BKD), continues to strive to increase public awareness in paying taxes through various socialization activities, both through print media, electronic media, face-to-face meetings, and the government website. In 2021, socialization was carried out through the radio twice, newspapers twelve times, as well as several direct meetings with taxpayers. In addition, the BKD also utilizes technology to improve the quality of services and the validity of tax impositions. These efforts have resulted in an improvement in the quality of public services. The Public Satisfaction Index (IKM) of the BKD of Pasuruan Regency in 2021 reached 100% of the target with the category from 'Good' to 'Excellent.' This achievement shows the bureaucratic commitment to improving public services through bureaucratic reform and citizen satisfaction-based evaluation.

The Government Agency Performance Accountability System (SAKIP) consists of five elements, namely the Strategic Plan (Renstra), Performance Plan, Performance Measurement, Performance Evaluation, and Performance Accountability Analysis.[8] Every government agency is required to manage resources effectively, efficiently, and economically as a form of accountability for the implementation of programs and activities. The final result of the application of SAKIP is documented in the Government Agency Performance Accountability Report (LAKIP), which serves as evaluation material for the agency's performance over one fiscal year. However, in practice, LAKIP still often receives little attention, both from government administrators and the Regional House of Representatives (DPRD).[9] In the environment of the Regional Finance Agency (BKD), the awareness of civil servants to improve the quality of LAKIP is still considered low. This is evident from performance achievements that generally focus on budget realization reaching 95-100 percent, while outcome measurement and performance indicators have not yet become a primary concern. As a result, program success is more measured by the size of the absorbed budget rather than the real benefits produced. This condition makes program results difficult to measure clearly and less able to meet public expectations for government performance transparency. Therefore, there are several alternative performance measurement proposals through surrogate measures, which are substitute metrics that approximate the results that are intended to be achieved.

The success of a government is measured by its ability to meet the needs and welfare of the people. Included in this is the fulfillment of comprehensive development carried out with good planning. Development planning is the use of available resources to achieve better, effective, and efficient goals.[10] Therefore, the government is required to implement accountability, which includes the obligation of public sector organizations to be transparent, accountable, careful in decision-making and policy-making, as well as in managing and implementing programs so that information regarding the impact of government activities on the community can be available. In addition, the SAKIP application within the Regional Financial Agency is still manual, and other applications have not yet been integrated across sectors, especially the revenue and asset sectors. Furthermore, SAKIP is still not optimal, with the indication that incentives remain the main priority in additional income. Similarly, Standard Operating Procedures (SOP) and Business Process Maps are still not maximized. Therefore, there is a contradiction between the benefits of implementing SAKIP and achieving the expected maximum value.

## Method

This study uses a descriptive-explanatory type of research with a qualitative approach to understand the phenomenon of the

implementation of the Government Agency Performance Accountability System (SAKIP) in improving good governance at the Regional Finance Agency of Pasuruan Regency.[11] Qualitative research starts from social phenomena observed by researchers in the field. This approach is chosen because it is capable of exploring the meanings, processes, and conditions underlying a phenomenon in depth. It explains that qualitative research emphasizes understanding processes and meanings that cannot be measured quantitatively.[12]

The research was conducted at the Regional Financial Agency of Pasuruan Regency, focusing on the role of leaders and civil servants in the implementation of SAKIP, the evaluation of SAKIP implementation, as well as the supporting and inhibiting factors. The research data sources consist of primary and secondary data obtained through observation, in-depth interviews, and documentation. Research informants were selected using purposive sampling and snowball sampling techniques so that the data obtained would be truly relevant and in-depth. Purposive sampling was used to select informants who best understand the research problem, thus capable of providing accurate and rich data.

Data analysis in this study uses the interactive model of Miles, Huberman, and Saldaña, which includes data collection, data condensation, data display, as well as drawing conclusions and verification.[13] To maintain the validity of the data, the study applies tests of credibility, transferability, dependability, and confirmability. With these methods, the study is expected to be able to produce an objective and in-depth depiction of the evaluation of SAKIP implementation in supporting the creation of good governance at the Regional Finance Agency of Pasuruan Regency.

## Results and Discussion

### A. The Problem of Implementing the Government Agency Performance Accountability System (SAKIP) at the BKD of Pasuruan Regency

This study aims to understand various issues that occur in the implementation of the Government Agency Performance Accountability System (SAKIP) at the Regional Finance Agency (BKD) of Pasuruan Regency. Based on the research results, the implementation of SAKIP has essentially been carried out in accordance with the provisions stipulated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System.[5] This can be seen from the formation of regulations in the form of Decrees (SK) of the SAKIP Team, the implementation of performance monitoring and evaluation, the preparation of performance reports on a regular basis, as well as the application of rewards and punishments for Civil Servants (ASN). The leadership of the Pasuruan Regency BKD also shows commitment in supporting the implementation of SAKIP through guidance, internal socialization, and evaluation of organizational performance implementation. This condition indicates that administratively and structurally, the implementation of SAKIP already has a fairly good basis for execution.[14]

Nevertheless, research results show that the implementation of SAKIP at the BKD of Pasuruan Regency still faces various problems that cause its implementation to not run optimally. The main problem lies in the mindset of some civil servants who still consider SAKIP not as a top priority in carrying out their work. Some employees are more oriented toward achieving regional revenue targets and budget absorption than on the quality of performance measurement and reporting. This situation causes the implementation of SAKIP to tend to be administrative and merely formal. Civil servants focus more on completing administrative reports than on making SAKIP a performance management instrument to improve the quality of public services and organizational accountability. The issue explains that the effectiveness of implementing SAKIP is greatly influenced by organizational commitment, the quality of human resources, and civil servants' understanding of performance accountability. Low understanding among civil servants causes the implementation of SAKIP to often become merely an administrative obligation without orientation towards improving the quality of public services. Furthermore, the implementation of SAKIP in various government agencies is still more output-oriented rather than outcome-oriented or focused on real benefits for the public. This results in organizational success measurement being more based on the level of budget absorption rather than the impact of programs on society.[15]

At the BKD of Pasuruan Regency, this condition can be seen from the continued dominance of civil servants' orientation towards budget realization compared to program results or impacts. The measurement of organizational success is mostly based on the level of budget absorption and achievement of regional revenue targets, while the measurement of program outcomes and benefits has not yet become a main focus. As a result, the implementation of SAKIP has not been able to comprehensively reflect the level of organizational success in providing services to the community.[16] This indicates that a performance-based work culture and accountability have not yet been fully established in the BKD environment of Pasuruan Regency. In addition to issues related to work culture and the mindset of civil servants, this study also found technical and human resource constraints in the implementation of SAKIP. The high workload in several areas results in SAKIP management being handled by only one or two employees. Consequently, the process of preparing performance reports, monitoring, and evaluation has not been optimally carried out by all civil servants. Some employees also do not yet have a deep understanding of the mechanisms of planning, measuring, and reporting performance according to SAKIP principles. This condition impacts the low quality of the preparation of organizational performance accountability reports.[17]

These human resource issues also explain that the limitations of human resource capacity and the weak synchronization between planning and budgeting are major obstacles in the implementation of SAKIP. Other research also mentions that limited HR and weak data system integration are the main obstacles in conducting government organization performance evaluations. Another issue found in this study is the suboptimal use of information technology in the implementation of SAKIP.[18] The process of reporting, monitoring, and evaluating performance at the BKD of Pasuruan Regency is still carried out manually, resulting in inefficient and ineffective work processes. The manual system also has the potential to

cause delays in reporting, administrative errors, and difficulties in integrating data across departments. This condition indicates that the implementation of SAKIP is not supported by an adequate information technology system. In fact, the use of digital-based applications is very important to support the implementation of fast, accurate, and transparent performance accountability. The results of this study indicate that management information systems play an important role in supporting the effectiveness of SAKIP implementation. The use of information technology can help the processes of monitoring, evaluation, and performance reporting to be more integrated.[19]

Thus, it can be concluded that the main issues in the implementation of SAKIP at the BKD of Pasuruan Regency include the low understanding of civil servants regarding the importance of performance accountability, a work culture still oriented towards budget absorption, limited human resources, high employee workloads, and the suboptimal utilization of information technology in the performance reporting system. Therefore, it is necessary to strengthen leadership commitment, improve the capacity of civil servants through training and socialization, as well as develop an integrated information system so that the implementation of SAKIP can run more optimally in supporting the realization of good governance.

## **B. Supporting and Inhibiting Factors in the Implementation of SAKIP at BKD Pasuruan Regency**

Supporting and inhibiting factors in the implementation of the Government Agency Performance Accountability System (SAKIP) at the Regional Finance Agency (BKD) of Pasuruan Regency show that the implementation of government performance accountability is influenced not only by administrative aspects, but also by organizational commitment, human resource quality, work culture, and information technology support. Based on the research results, the main supporting factor for SAKIP implementation at BKD Pasuruan Regency is the leadership's commitment to developing the organizational performance accountability system. This commitment is manifested through the establishment of regulations in the form of the SAKIP Team Decree (SK), the implementation of performance monitoring and evaluation, as well as the application of rewards and punishments for Civil Servants (ASN). Leaders also actively conduct guidance, socialization, and evaluation of organizational performance implementation to support the creation of good governance. public accountability is the government's obligation to be responsible for the management of public resources in a transparent, effective, and measurable way.[20]

In addition, the support of civil servants (ASN) is also an important factor in the implementation of SAKIP at the BKD of Pasuruan Regency. Some civil servants have carried out performance planning, performance measurement, and performance reporting in accordance with applicable regulations. This indicates an awareness that SAKIP is not only an administrative obligation but also an instrument for improving the quality of public services and organizational effectiveness. The public sector performance measurement system must be able to measure the effectiveness, efficiency, and outcomes of programs so that government organizations are not only oriented towards budget absorption but also towards the benefits received by the public. This opinion indicates that the success of SAKIP implementation is greatly influenced by changes in the mindset of civil servants to become more outcome-oriented.[21]

Another supporting factor is the development of information technology facilities and infrastructure in supporting the implementation of SAKIP. The BKD of Pasuruan Regency has begun to make efforts to enhance the use of information systems in the processes of monitoring, evaluating, and reporting organizational performance. The development of information technology-based applications is expected to improve the effectiveness of reporting and accelerate the performance evaluation process. The application of information technology in the performance accountability system can enhance the effectiveness of monitoring and evaluating government organizations as well as strengthen the principles of transparency and public accountability. The success of SAKIP implementation at BKD Pasuruan Regency is also evident from the increase in the organization's SAKIP evaluation score from the predicate "BB" to "A." This improvement indicates a positive development in organizational performance management and an increased commitment of the agency in realizing accountable and professional governance. The success of SAKIP implementation is greatly influenced by leadership commitment, continuous monitoring, and an organizational culture that supports performance accountability.[22]

However, this study also found several inhibiting factors in the implementation of SAKIP at the BKD of Pasuruan Regency. The main inhibiting factor is still the low understanding and awareness of some civil servants about the importance of performance accountability. Some employees still have the mindset that the success of an organization is only measured by the level of budget absorption and the achievement of regional revenue targets. As a result, the implementation of SAKIP is not yet fully understood as a strategic instrument to improve the quality of public services and organizational performance. This condition causes the implementation of SAKIP to tend to be merely administrative and formalistic. It explains that one of the obstacles to implementing SAKIP is caused by an organizational culture that does not yet support accountability and the weak understanding of civil servants regarding the measurement of performance outcomes.[23]

In addition, a work culture that is still oriented towards employee incentives and additional income also becomes a hindering factor in the implementation of SAKIP at the BKD of Pasuruan Regency. Some civil servants focus more on work that is directly related to achieving regional revenue targets rather than preparing performance accountability reports. As a result, the measurement of program outcomes and benefits has not been carried out optimally. The main obstacles to the implementation of SAKIP in government agencies include a work culture that is still oriented toward inputs and budget absorption, limited human resources, and weak organizational evaluation systems.[24] In addition, a work culture that is still oriented towards employee incentives and additional income also becomes a hindering factor in the implementation of SAKIP at the BKD of Pasuruan Regency. Some civil servants focus more on work that is directly related to achieving regional

revenue targets rather than preparing performance accountability reports. As a result, the measurement of program outcomes and benefits has not been carried out optimally. The main obstacles to the implementation of SAKIP in government agencies include a work culture that is still oriented toward inputs and budget absorption, limited human resources, and weak organizational evaluation systems.[25]

## Conclusion

Based on the research results, the implementation of the Government Agency Performance Accountability System (SAKIP) at the Regional Finance Agency (BKD) of Pasuruan Regency has basically been carried out in accordance with the applicable regulations. This is demonstrated by the establishment of regulations in the form of a Decree (SK) of the SAKIP Team, the implementation of performance monitoring and evaluation, the preparation of regular performance reports, as well as the application of rewards and punishments for Civil Servants (ASN). The role of leaders in providing direction, guidance, and evaluation is also an important factor in supporting the implementation of SAKIP to realize good governance. In addition, the increase in the SAKIP evaluation score from a "BB" to an "A" rating indicates positive development in the management of performance accountability within the BKD of Pasuruan Regency.

However, the implementation of SAKIP at the BKD of Pasuruan Regency still faces several obstacles that cause its implementation to be less than optimal. The main inhibiting factors include the low understanding of some ASN regarding the importance of performance accountability, a work culture that is still oriented towards budget absorption and income incentives, the high workload of employees, and limitations in information technology facilities. These conditions cause the implementation of SAKIP to tend to be more administrative and not fully oriented towards measuring outcomes and program benefits for the community. Therefore, it is necessary to strengthen leadership commitment, improve ASN competence through continuous training and socialization, and develop an integrated technology-based information system so that the implementation of SAKIP can run more effectively, efficiently, and accountably in supporting the realization of good governance at the BKD of Pasuruan Regency.

## References

1. T. C. Marpaung, "Analisis Pemahaman Penyelenggara Pemerintah di Lingkungan Pemerintah Provinsi Sumatera Utara terhadap Penyusunan Rencana Tata Ruang," *Journal of Education, Humaniora and Social Sciences*, vol. 7, no. 1, 2024, doi: 10.34007/jehss.v7i1.2290.
2. R. H. Putri and T. Rahaju, "Implementasi SAKIP dalam Perencanaan Strategis di DPMPSTP Naker Kota Mojokerto," *Publika*, vol. 11, no. 3, pp. 2173–2186, 2023, doi: 10.26740/publika.v11n3.p2173-2186.
3. W. Stephani and E. Yonnedi, "Analisis Efektivitas Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Perwakilan BPKP Provinsi Sumatera Barat," *Jurnal Publicuho*, vol. 7, no. 3, 2024, doi: 10.35817/publicuho.v7i3.491.
4. Pemerintah Republik Indonesia, "Peraturan Pemerintah Republik Indonesia Nomor 8 Tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah," Jakarta, Indonesia: Sekretariat Negara Republik Indonesia, 2006. [Online]. Available: <https://peraturan.bpk.go.id>.
5. Pemerintah Republik Indonesia, "Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah," Jakarta, Indonesia: Sekretariat Negara Republik Indonesia, 2014. [Online]. Available: <https://peraturan.bpk.go.id>.
6. D. A. Jacobus, F. Pangemanan, and W. Waworundeng, "Implementasi Kebijakan Elektronik Sistem Akuntabilitas Kinerja Instansi Pemerintah (E-SAKIP) dalam Peningkatan Kinerja Aparatur Sipil Negara di Dinas Pengendalian Penduduk dan Keluarga Berencana Kota Manado," *Jurnal Ilmiah Administrasi Publik*, vol. 9, no. 1, 2023.
7. P. Sahoming, J. Lumolos, and F. Pangemanan, "Implementasi Kebijakan E-SAKIP dalam Peningkatan Kinerja Aparatur Sipil Negara di Dinas Pengendalian Penduduk dan Keluarga Berencana Kota Manado," *Jurnal Eksekutif*, vol. 3, no. 3, 2019.
8. D. Ayomi, E. Suradinata, and I. Nurdin, "Analisis Manajemen Kinerja dalam Mendukung Sistem Akuntabilitas Kinerja Instansi Pemerintah di Kabupaten Kepulauan Yapen Provinsi Papua," *Jurnal Kajian Pemerintahan: Journal of Government, Social and Politics*, vol. 9, no. 2, 2023, doi: 10.25299/jkp.2023.vol9(2).14395.
9. C. D. A. Dumatubun, A. Erari, and S. E. Handoyo, "Peran Good Governance dalam Memediasi Pengaruh Kompetensi Aparatur dan Sistem Pengendalian Internal terhadap Kualitas LAKIP di Kabupaten Merauke," *Jurnal Cahaya Mandalika*, vol. 5, no. 1, 2024.
10. R. K. Putra and H. Indriana, "Peran Pemerintah Daerah dalam Mendorong Keberhasilan UMKM di Kabupaten Bogor," *Jurnal Kebijakan Pertanian dan Lingkungan*, vol. 11, no. 3, 2024.
11. Sugiyono, *Metode Penelitian Kualitatif, Kuantitatif, dan R&D*. Bandung, Indonesia: Alfabeta, 2018.
12. M. Waruwu, "Pendekatan Penelitian Pendidikan: Metode Penelitian Kualitatif, Metode Penelitian Kuantitatif dan Metode Penelitian Kombinasi (Mixed Method)," *Jurnal Pendidikan Tambusai*, vol. 7, no. 1, 2023.
13. D. J. Palazzolo, "Miles and Huberman," in *Encyclopedia of Citizenship Studies*. Thousand Oaks, CA, USA: SAGE Publications, 2023.
14. A. R. Sudrajat et al., "Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah Desa (SAKIP Desa) Kabupaten Sumedang," *Jurnal Registratie Public Administration*, vol. 4, no. 1, 2022.
15. Apriani, "Efektivitas Pelatihan Aparatur Sipil Negara terhadap Peningkatan Kualitas Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Pemerintah Kabupaten Kaimana," *Jurnal Sosial Humaniora*, vol. 15, no. 1, 2024, doi: 10.70214/4sgkop11.
16. B. M. Winduaji, F. Augustinah, and E. Haryati, "Civil Apparatus Formation Management Strategy to Improve Public Service Effectiveness at the Pasuruan City Regional Personnel Agency," *International Journal of Social Welfare and Family Law*, vol. 2, no. 4, 2025, doi: 10.62951/ijsw.v2i4.542.

# Academia Open

Vol. 11 No. 1 (2026): June

DOI: 10.21070/acopen.11.2026.14347

17. B. M. Winduaji, F. Augustinah, and E. Haryati, "Transparent and Accountable Governance of State Civil Servants (ASN) Position Transfers and Promotions," *International Journal of Humanities and Social Science Review*, vol. 2, no. 4, 2025, doi: 10.62951/ijhs.v2i4.546.
18. N. Wardani and A. Purwanto, "Analisis Pengaruh Happiness at Work terhadap Organizational Citizenship Behavior (OCB) dengan Kepuasan Kerja dan Work Engagement sebagai Variabel Intervening," *Conference on Innovation and Application of Science and Technology*, vol. 7, no. 1, 2025, doi: 10.31328/ciastech.v7i1.6918.
19. Y. Febriantoro and R. P. Sari, "The Influence of SAKIP Guidelines and Local Government Commitment on the Effectiveness of the Implementation of SAKIP Mediated by Work Culture in Sidoarjo Regency," *Indonesian Journal of Advanced Research*, vol. 3, no. 7, 2024, doi: 10.55927/ijar.v3i7.10332.
20. S. Pratiwi, S. Martono, and A. Mahmud, "Faktor-Faktor yang Mempengaruhi Efektivitas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Perguruan Tinggi Negeri," *Business and Economic Analysis Journal*, vol. 2, no. 2, 2022, doi: 10.15294/beaj.v2i2.37790.
21. O. R. Dinar, "Digital Transformation of Indonesian Administration and Bureaucratic System," *International Journal of Electronic Government Research*, vol. 20, no. 1, 2024, doi: 10.1504/IJEG.2024.140789.
22. A. R. Rachmad and B. Priambodo, "Implementasi E-SAKIP dalam Meningkatkan Akuntabilitas Kinerja Organisasi Perangkat Daerah: Studi Kasus pada Kecamatan Asemrowo," *VISA: Journal of Vision and Ideas*, vol. 4, no. 3, 2024, doi: 10.47467/visa.v4i3.3664.
23. M. I. Azis, "Penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Pemerintah Kabupaten Gunungkidul," *Jurnal Ekonomi*, vol. 7, no. 1, 2020.
24. R. Mukaromah and N. Priyono, "Efektivitas Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) pada Dinas Pertanian dan Pangan Kota Magelang," *Economic Education Journal*, vol. 3, no. 1, 2021, doi: 10.33503/ecoducation.v3i1.1213.
25. S. M. Devi and M. R. Basyar, "Evaluasi Akuntabilitas Kinerja (SAKIP) pada Instansi Pemerintah Daerah Kota Surabaya," *Birokrasi: Jurnal Ilmu Hukum dan Tata Negara*, vol. 2, no. 2, 2024, doi: 10.55606/birokrasi.v2i2.1208.