

Enhancing SDG 9 Through Public Financial Management: The Role of Accountability and Transparency in Indonesia

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Abstract

This study aims to analyze the influence accountability and transparency in government financial reports related to achieving Sustainable Development Goal 9 in Indonesia. Industrial development, innovation, and digital infrastructure are crucial aspects in supporting sustainable development, therefore, quality government financial governance is essential to ensure effective and targeted budget utilization. This study chose a quantitative approach utilizing panel data from local governments in Indonesia for the 2022–2024 period. Data were obtained by the Central Statistics Agency (BPS), Financial Audit Agency (BPK), and official local government websites. Data analysis was carried out using panel data regression using the Random Effects Model approach and robust standard error. The results show that accountability and transparency in government financial reports produce a positive and significant impact on achievement of Sustainable Development Goal 9 in Indonesia. High quality accountability and transparency can support digital infrastructure development, expand public internet access, and increase the effectiveness of national development. This study demonstrates that good governance plays core function to trigger sustainable development in Indonesia.

Keywords: Accountability, Government Financial Reports, Sustainable Development Goal 9, Sustainable Development, Transparency



INTRODUCTION

The Sustainable Development Goals (SDGs) are a global development agenda agreed upon by United Nations member states to create sustainable, inclusive, and welfare-oriented development. Indonesia implemented the SDGs through Presidential Regulation Number 59 of 2017, which was later updated through Presidential Regulation Number 111 of 2022 concerning the Implementation of the Sustainable Development Goals. One of the key goals within the SDGs is Goal 9, which focuses on industry, innovation, and infrastructure. SDG 9 emphasizes the importance of developing quality infrastructure, increasing inclusive and sustainable industrialization, and strengthening innovation to support national economic growth. Digital infrastructure is crucial in supporting the achievement of these goals, as advances in information and communication technology have become a primary need for modern society.

The government has a significant responsibility to ensure the effective development of digital infrastructure through accountable and transparent management of state finances. Poor financial governance can impact the effectiveness of national development and hinder the achievement of sustainable development targets in Indonesia. Developing countries like Indonesia still face various challenges in realizing equitable digital infrastructure development, such as low bureaucratic effectiveness, complex public administration, limited infrastructure, high internet access costs, and low public digital literacy. Previous research shows that although the number of internet users in Indonesia has reached over 200 million, the digital divide between urban and rural areas remains quite large, resulting in some communities experiencing limited internet and digital technology access (N. R. Putri et al, 2024).

The implementation of SDG-based development policies in developing countries often faces obstacles due to low administrative transparency and weak public policy management effectiveness (Firdaus, 2025). Indonesia has implemented various policies, such as tax holidays and tax allowances, to increase investment in the industrial and technology sectors. However, these policies have not been optimally effective due to complex bureaucracy and minimal administrative transparency. This situation demonstrates the close relationship between good governance and the success of national infrastructure development and innovation. Accountability and transparency of government financial reports are crucial aspects in ensuring that development budgets are used efficiently, on target, and provide optimal benefits to the wider community.

The development of information technology in Indonesia has shown significant progress in recent years. According to data from the Central Statistics Agency (BPS), the percentage of Indonesians accessing the internet increased from 53.73% in 2020 to 72.78% in 2024. This increase indicates that the internet has become a vital part of education, economic activities, communications, public services, and digital commerce. The government, along with telecommunications service providers, continues to develop broadband networks to expand internet access to underdeveloped, frontier, and outermost (3T) regions. The use of digital technology can also increase transparency, expand access to public information, and strengthen accountability in sustainable development reporting (Handani, 2024).

President Prabowo Subianto, through the Ministry of Communication and Digital, has targeted the development of high-speed digital connectivity in various regions of Indonesia by 2029 as part of the national digital transformation agenda. This program is aimed at strengthening digital connectivity in the education, industry, public services, and national digital economy sectors. Broadband internet development plays a crucial role in supporting the development of the digital economy through strengthening telecommunications infrastructure, developing e-commerce, and improving the quality of digital human resources (Wahab, 2019). Furthermore, digitalization of financial reporting and accountability in village fund management have also been shown to significantly impact the achievement of the village SDGs (Pahlevi, 2025). However, the case of the BAKTI 4G BTS (Bandung 4G) at the Ministry of Communication and Information Technology (Kominfo) demonstrates that weak accountability and transparency in state financial management can hamper digital infrastructure development and result in significant state losses.

Previous research has shown that weak financial accountability and transparency can hinder the achievement of the SDGs, particularly in infrastructure, innovation, and institutional governance (Wiyandari & Susilowati, 2025). Other research has also found that accountability has a positive influence on SDG achievement (Kosat et al, 2025). Previous studies on accountability, transparency, and the SDGs have focused more on the village government sector, corporate governance, and village fund management, such as research on the relationship between green accounting, governance, and accountability and sustainable development in Village-Owned Enterprises (Aji et al, 2025). However, studies specifically addressing the influence of accountability and transparency in government financial reports on the achievement of SDG 9 at the national level are still relatively limited. This limitation indicates a research gap that requires further investigation. This study aims to analyze the influence of accountability and transparency in government financial reports on the achievement of SDG 9 in Indonesia and is expected to provide academic and practical contributions to improving the quality of state financial governance.

LITERATURE REVIEW

Good Governance Theory

Good Governance Theory, proposed by Kooiman (2003), explains governance as a process of interaction from the government, private sector and public when implementing public policies and national development. This theory positions the government not as the sole primary actor, but rather as part of a collaborative network with shared responsibility for achieving development goals. The number of important principles of effective Governance Theory include accountability, transparency, participation, effectiveness, and the rule of law, as these principles determine the quality of governance and the level of public trust in state institutions. Accountability describes the government's obligation to account for budget use, program implementation, and policy outcomes to the public through reliable and standardized reports. Transparency describes the government's openness in providing clear, accurate, and easily accessible public information. High levels of accountability and transparency create stronger public oversight, increase the effectiveness of state financial management, strengthen

government legitimacy, and reduce the opportunities for corruption and abuse of authority in the national development process.

Opping (2025) research shows that governance and accountability play core functions to trigger the achievement of the SDGs, particularly through strengthening corruption control, political stability, law enforcement, and developing the quality of government accountability. The development of Good Governance Theory has given rise to a collaborative governance approach that emphasizes the active government, private and public participation in collaboratively resolving various public issues. Research by N. M. A. S. Putri et al. (2024) shows that the success of collaborative governance is influenced by the quality of coordination between stakeholders, human resource capacity, clarity of responsibilities, and information transparency in the development process. This concept is relevant to the achievement of SDG 9 in Indonesia, which focuses on industrial development, innovation, and sustainable infrastructure. Achieving SDG 9 requires effective, transparent, and accountable state budget management through high-quality government financial reports.

Sustainable Development Goals 9

United Nations Sustainable Development Goals (SDG) 9 is a sustainable development goal that focuses on building resilient, inclusive, and sustainable industry, innovation, and infrastructure. SDG 9 emphasizes the importance of infrastructure development, increasing access to technology, strengthening innovation, and expanding digital connectivity to support economic growth and public well-being. One of the key targets of SDG 9 is increasing reach of information and communication technology from universal and affordable internet provision, especially in developing countries. The indicator chosen to assess this target is the proportion of the population covered by mobile broadband networks such as 4G and 5G, which indicates the level of availability of broadband internet services for the wider community (Zhao et al., 2024). Achieving SDG 9 plays a crucial role in increasing economic competitiveness, reducing the digital divide, and expanding access to technology and infrastructure. Research by Hariyani et al. (2025) explains that sustainable digital transformation and strengthening technological infrastructure contains core functions to trigger the achievement of that target SDGs and economic development in the digital era.

Research by Millington et al. (2022) explain that SDG 9 is closely related to sustainable infrastructure development, industrialization, and innovation that support long-term development. Research by Singh & Ru (2023) shows that key indicators for SDG 9 include internet penetration, broadband subscriptions, research and development investment, industrial reform, and rural connectivity. The study also explains that achieving SDG 9 still faces challenges such as limited funding, weak policy implementation, and the digital divide between regions. Firdaus (2025) points out that sustainable infrastructure development and innovation require strong financial support through fiscal policy, digital transformation, and incentives for research and technological development. SDG 9 is a core indicator in assessing the success of national development, particularly in increasing internet access, developing digital infrastructure, and strengthening technological innovation in Indonesia.

The Impact of Accountability on the Achievement of SDG 9 in Indonesia

Accountability is a form of accountability of public sector organizations for policies, budget utilization, and program results implemented to the public, as the party with the right to obtain information on state financial management. Wicaksono (2015) explains that accountability is a crucial issue in public administration because the public pays significant attention to all activities of public sector organizations funded through taxes and levies. Public organizations are required to be accountable for every action openly, measurably, and in accordance with regulations to build public trust in government management. Accountability in government financial reports reflects the quality of state budget management in supporting industrial development, innovation, and infrastructure as part of achieving United Nations Sustainable Development Goals (SDG) 9. A high level of accountability indicates that development budgets are used effectively, on target, and support equitable infrastructure development and access to digital technology across Indonesia. Accountable financial management also strengthens public oversight of development projects, thereby minimizing the risk of budget misuse, project delays, and wasteful state spending.

Research by Afrilia et al. (2024) showed that accountability in village fund management significantly influences the achievement of the SDGs in villages. The study's findings demonstrate that accountable financial management can increase development effectiveness and accelerate the achievement of sustainable development targets. Research by Abhayawansa et al. (2021) also demonstrates that accountability and governance carry out core functions creating social and economic value through SDG implementation. A robust accountability system promotes transparency, stakeholder participation, and the effectiveness of national development policies. A high level of accountability in government financial reports supports the quality of infrastructure development, increased technological innovation, and expanded internet access, indicators of SDG 9 in Indonesia.

H₁: Accountability significantly influences the achievement of SDG 9 in Indonesia.

The Impact of Transparency on the Achievement of SDG 9 in Indonesia

Transparency refers to the government's openness in providing accurate, easily accessible, and understandable public information regarding budget management, program implementation, and decision-making. Heald (2006) explains that transparency has various forms and directions related to information disclosure and public access to government processes. Transparency is not only related to the formal provision of information but also concerns the effectiveness of that information in enhancing public oversight of government activities. A high level of transparency allows the public to obtain real-time information on the use of state resources, thereby increasing public trust and strengthening controls against potential budget misuse. Transparency in government financial reports is a crucial element in supporting industrial development, innovation, and infrastructure as part of achieving United Nations SDG 9 in Indonesia. Open information regarding infrastructure project management, technology development, and digital network development encourages effective public oversight and improves the quality of national development implementation.

Study by Ríos et al. (2024) indicates that local government openness has an impact on the implementation of the SDGs in municipal governments in Spain. Local governments with higher levels of transparency tend to have better SDG implementation than those with lower levels. Research by Priyambodo et al. (2023) explains that the internet and government websites The core function is to develop the openness of financial reports by providing more practical, fast and open access public information. Research by Erin et al. (2024) also shows if public sector openness produces a positive impact on sustainable development in Sub-Saharan African countries. Public transparency enhances social, economic, and environmental sustainability by strengthening the quality of governance. High levels of transparency in government financial reports support the effectiveness of infrastructure development, increased technological innovation, and expanded internet access, indicators of SDG 9 in Indonesia.

H₂: Transparency has a significant impact on the achievement of SDG 9 in Indonesia.

The Impact of Accountability and Transparency on Achieving SDG 9 in Indonesia

Accountability and transparency in government financial reports play core function to trigger the achievement of the Sustainable Development Goals SDG 9 in Indonesia. Accountability illustrates the government's capability in this aspect account for the use of development budgets appropriately, measurably, and in accordance with national development goals. Transparency demonstrates the government's openness when sharing information regarding financial management, program implementation, and development proceeds to the public. High level of accountability and transparency improves the quality of governance, strengthens public oversight, and encourages the effective use of state resources in the industrial, innovation, and infrastructure sectors. Open and accountable budget management supports the acceleration of internet network development, digital infrastructure, industrial estates, and technology development, which are key indicators of SDG 9 in Indonesia. Good governance also strengthens public and investor trust in government development policies, thereby supporting the sustainability of national development.

Research by Setyarto et al. (2025) shows that the implementation of e-government carry out core functions to develop openness and accountability of public administration through the use of digital technology. The implementation of digital government platforms increases public access to public information, strengthens oversight processes, and supports more open and efficient decision-making. Research by Lestari (2025) also explains that digital transformation in public sector accounting can improve operational efficiency, strengthen financial oversight, reduce the risk of fraud, and increase transparency through more open access to financial data for the public. Research by Erdiana & Hidayat (2026) also shows that application of effective governance principles such as transparency and accountability, and public participation contributes to the achievement of various SDG indicators through more effective management of village funds. Research by Hakeu & Alim (2024) explains that public participation and improving the quality of public services is capable strengthen government accountability and transparency in supporting sustainable development. Previous research has shown that accountability and transparency simultaneously can increase development effectiveness and accelerate the achievement of the SDGs.

H₃: Accountability and transparency simultaneously have a significant impact on the achievement of SDG 9 in Indonesia.

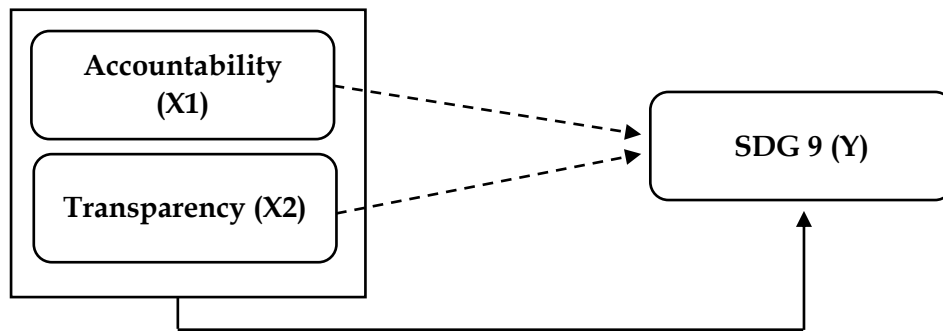


Figure 1. Conceptual Framework

METHOD

This research chooses a quantitative approach explanatory research to analyze the influence of accountability and transparency in government financial reports on the achievement of United Nations SDG 9 in Indonesia. The study population included all provincial governments in Indonesia. The sampling technique is purposive sampling, which is a technique for determining samples according to special provisions related to the research objectives (Sugiyono, 2019). The research sample was selected according to the availability of local government financial report data, financial report transparency data, and SDG 9 achievement data for the 2022–2024 period. Local governments with incomplete data during the observation period were excluded from the study sample. The data selected is secondary panel data which includes a combination of cross-sectional and time series data. The research data sources were obtained from the Central Statistics Agency (BPS), the Financial Audit Agency (BPK), the Ministry of Finance (Kemenkeu), the Directorate General of Financial Balance. (DBA), and official local government websites. Data collection was conducted using documentation methods by downloading local government financial reports, audit opinions, and internet access data from official government sources.

The dependent variable in this study is SDG 9 which is assessed as a percentage of the total population aged 5 years and above who access the internet as an indicator of digital infrastructure development. The independent variables consist of accountability and transparency of government financial reports. Accountability is measured using the audit opinion of the Republic of Indonesia Supreme Audit Agency (BPK) on local government financial reports with an ordinal scale of 1–4, namely Disclaimer (TMP), Unqualified (TW), Fair with Exceptions (WDP), and Unqualified (WTP). Transparency is measured using a dummy disclosure based on the publication of local government financial reports on the official local government website. The variable is given a score of 1 if the financial report is available and accessible to the public, and a score of 0 if the financial report is not published. In solving research problems and testing hypotheses, the empirical model chosen in this study is:

$$SDG9_{it} = \beta_0 + \beta_1 Accountability_{it} + \beta_2 Transparency_{it} + e_{it} \dots \dots (1)$$

The analytical method The one chosen in this study is panel data regression Generalized Least Squares (GLS) approach through the Random Effect Model (REM). Panel data regression is used because it is able to combine cross-section and time series data, resulting in a larger number of observations and more efficient model estimation in analyzing the influence of accountability and transparency of government financial reports on the achievement of SDG 9 in Indonesia. The selection of the REM was carried out according to results of the Hausman test and the Lagrange Multiplier test to determine a panel data regression model that is very suitable. Test findings indicate that REM is likely to be appropriate to use than other models because it is able to capture differences in characteristics between local governments during the observation period. The use of the GLS method in the Random Effect Model is able to minimize the potential for heteroscedasticity and autocorrelation, resulting in a more efficient estimate and is a Best Linear Unbiased Estimator (BLUE) (Hou & Zhang, 2024; Hutagaol, 2025). Data analysis was performed using Stata software. Classical assumption tests include normality tests and multicollinearity tests. A normality test was conducted to ensure the research residuals were normally distributed, while a multicollinearity test carried out in determining the presence of high correlations between independent variables that could affect the accuracy of the regression model estimates. Hypothesis testing is carried out sequentially simultaneous (F-test) and partial (t-test) tests to determine the impact of the independent variable for achievement of SDG 9 in Indonesia (Aflah et al., 2025).

ANALYSIS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics

Variable	Obs	Mean	Std. Dev	Min	Max
SDG 9	69	64.566	11.098	26.32	87.84
Transparency	69	0.768	0.425	0	1
Akuntabilitas	69	3.899	0.304	3	4

This data was processed using Stata 17: 2026 software

Table 1 indicates if the total observations in this study is 69 panel data from 23 local governments during the 2022–2024 period. The SDG 9 variable produces a mean value of 64.566 with a standard deviation of 11.098. The minimum value of 26.32 and the maximum value of 87.84 indicate differences in internet access levels between regions in Indonesia. The transparency This variable produces a mean score of 0.768 in terms of standard deviation of 0.425. This indicates that most local governments have published financial reports on their official local government websites. The accountability variables produce a mean score of a number 3.899 by standard deviation of 0.304, indicating that the majority of local governments received a good audit opinion from the Audit Board of the Republic of Indonesia.

Table 2. Correlation

Variable	SDG 9	Accountability	Transparency
SDG 9	1.000		
Accountability	0.7125***	1.000	
Transparency	0.4164***	0.2703**	1.000

This data was processed using Stata 17: 2026 software

Table 2 indicates if transparency produces a positive and significant correlation achievement of SDG 9, The correlation coefficient is 0.7125 at a significance level of 1%. These results indicate the higher the level of transparency in local government financial reports, the higher the achievement of SDG 9 in Indonesia, particularly in the development of digital infrastructure and public internet access. Accountability also produces a positive and significant correlation in achieving SDG 9, with a correlation coefficient of 0.4164 at the 1% significance level. This indicates that the quality of government accountability in regional financial management is able to support the improvement of industrial development, innovation, and digital infrastructure in Indonesia. Furthermore, the correlation between transparency and accountability is 0.2703 at the 5% significance level, indicating a positive relationship with a relatively low level of correlation. These results indicate that there is not a very close correlation of independent variables, so the research model does not experience multicollinearity problems.

Model Feasibility Test

Table 3. Model Feasibility Test

Model Feasibility	P > Value
Random Effect Model (Hausman Test) fem vs rem	0.608
Random Effect Model (Lagrange Multiplier) fem vs cem	1.000

This data was processed using Stata 17: 2026 software

Based on the results of the model feasibility test, the Hausman Test produced a p-value of 0.6082 (> 0.05), indicating that the REM is more appropriate to use than the FEM. Furthermore, the Lagrange Multiplier Test results showed a p-value of 1.0000 (> 0.05), indicating that the CEM can be used compared to the REM. However, this study still uses the REM because the model is considered better able to explain the characteristics of panel data and considers the existence of inter-individual and inter-temporal variations in the study. In addition, the use of robust standard errors is carried out to produce more consistent and efficient estimates of the possibility of heteroscedasticity in the research model.

Classical Assumption Test

Multicollinearity Test

Table 4. Multicollinearity Test

Variable	Vif	1/Vif
Accountability	1.08	0.926
Transparency	1.08	0.926
Mean Vif	1.08	

This data was processed using Stata 17: 2026 software

The findings multicollinearity test, as shown in Table 4, indicate that the accountability and transparency variables each produce VIF value of 1.08 with a tolerance value of 0.926, and a mean VIF of 1.08. This value is far below the VIF limit of <10 and exceed the tolerance score >0.10, then it can be concluded that the research model does not experience symptoms of multicollinearity. This indicates that the accountability and transparency variables do not have a high correlation between the independent variables and are able to explain variations in the achievement of SDG 9 independently. Thus, the regression model in this study has met the classic assumptions of multicollinearity, so that the model estimates can be interpreted well and are stable.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test

Breusch-Pagan/Cook-Weisberg Test	Prob > Chi
Fitted values of SDG 9	0.000

This data was processed using Stata 17: 2026 software

Heteroscedasticity test findings using the Breusch-Pagan/Cook-Weisberg Test, as presented in Table 5, showed a probability a score of 0.000, or below 0.05. These findings indicate if research model exhibits heteroscedasticity, namely unequal residual variances in the regression model. Therefore, this study uses robust standard errors to produce more consistent and efficient model estimates so that the regression results can still be used in research.

Normality Test

Table 6. Normality Test

Skewness and Kurtosis	P > Value
Residual	0.175

This data was processed using Stata 17: 2026 software

The findings of the normality test using Skewness and Kurtosis, as presented in Table 6, showed a probability value (P-value) of 0.523, which exceeds the significance level of 0.05. This aspect indicates that the data is normally distributed, thus there is no violation of the normality assumption in the research model. By fulfilling this assumption, the residuals in the regression model can be considered normally distributed, thus making the estimation results more valid and can be used for statistical hypothesis testing.

F Test (Simultaneous)**Table 7.** F Test (Simultaneous)

Description	Value
F-statistic	24,29
Prob > F	0.000

This data was processed using Stata 17: 2026 software

Based on Table 7, the probability value is 0.000, or below 0.05. These findings indicate that the variables of accountability and transparency together have a significant impact on achieving SDG 9 in Indonesia. Thus, the regression model in this study is suitable for explaining correlation of independent and dependent variables.

T-Test (Partial)**Table 8.** T-Test (Partial)

Variable	Coefficient	t- statistics	Prob
Transparency	16.897	6.93	0.000
Accountability	8.809	2.11	0.039
_cons	17.247	1.01	0.315

This data was processed using Stata 17: 2026 software

Table 8 shows that the transparency variable produces a coefficient score of 16.897 with a probability score of 0.000, or below 0.05. These results indicate that transparency has a positive and significant impact on the achievement of SDG 9 in Indonesia. This indicates that the higher the level of transparency in regional government financial reports, the higher the achievement of digital infrastructure development and public internet access. The accountability variable has The coefficient score is 8.809 with a probability score of 0.039 or below 0.05. These results indicate that accountability has a positive and significant effect on the achievement of SDG 9 in Indonesia. This indicates that the better the quality of government accountability in regional financial management, the better the achievement of industrial development, innovation, and digital infrastructure in Indonesia.

Discussion**The Influence of Accountability on the Achievement of SDG 9 in Indonesia**

Study findings indicate that accountability has a positive and significant impact on the achievement of SDG 9 in Indonesia. This result is evidenced the probability score is 0.039, below 0.05, thus accepting H1. This finding indicates that the better the quality of accountability in local government financial reports, the higher the achievement of industrial development, innovation, and digital infrastructure in Indonesia. Accountability is a form of government accountability in managing state finances to the public through the presentation of transparent, relevant, and

reliable financial reports. A high level of accountability indicates such an aspect the development budget is being used effectively and in accordance with national development goals. Accountable financial management enables local governments to allocate budgets more effectively to support digital infrastructure development, expand internet access, and develop information technology in various regions of Indonesia. Furthermore, accountability also strengthens public oversight of budget use, thereby minimizing the risk of misuse of state funds and increasing the effectiveness of national development.

These findings are in line with Afrilia et al. (2024) showed that accountability in village fund management significantly influences the achievement of the Sustainable Development Goals (SDGs). This study explains that accountable financial management can increase development effectiveness and accelerate the achievement of sustainable development targets. Research by Abhayawansa et al. (2021) also explains that accountability and governance play a crucial role in creating social and economic value through the implementation of the SDGs. A sound accountability system encourages the effectiveness of development policies, improves the quality of governance, and supports infrastructure development and technological innovation, indicators of SDG 9 in Indonesia.

The Influence of Transparency on the Achievement of SDG 9 in Indonesia

The study findings indicate that transparency has a positive and significant impact on the achievement of SDG 9 in Indonesia. This result is evidenced by probability score 0.000, below 0.05, thus accepting H2. This finding indicates that the level of transparency is higher in local government financial reports, the higher the achievement of industrial development, innovation, and digital infrastructure in Indonesia. Transparency refers to the government's openness in providing public information regarding financial management, program implementation, and state budget utilization in a clear and easily accessible manner. A high level of transparency allows the public to obtain information about the use of development funds more transparently, thereby enhancing public oversight of government activities. Transparency in financial reports also strengthens public confidence in the government as well supports the effectiveness of national development implementation, particularly in the development of internet networks, digital infrastructure, and information technology development as part of achieving SDG 9 in Indonesia.

these findings are in line with Ríos et al. (2024) indicates that local government transparency influences the implementation of the Sustainable Development Goals (SDGs). Local governments with higher levels of transparency tend to have better quality development implementation than those with lower levels. Research by Priyambodo et al. (2023) also explains that government websites carry out core functions to develop financial transparency reports by providing faster and more transparent access to public information. Furthermore, research by Erin et al. (2024) shows if public sector transparency produces a positive impact on sustainable development by improving the quality of governance and public oversight.

The Influence of Accountability and Transparency on the Achievement of SDG 9 in Indonesia

The finding study indicate that accountability and transparency simultaneously produce a significant impact on achieving the SDGs 9 in Indonesia. This result is evidenced by the F test probability score is 0.0000, below 0.05, thus accepting H3. This finding indicates that the quality of governance is closely related to the success of industrial development, innovation, and digital infrastructure in Indonesia. Accountability and transparency are two essential components in creating good governance. Accountable and transparent financial management enables the government to use state resources effectively, enhance public oversight, and strengthen public trust in government development policies. These conditions support the acceleration of internet network development, digital infrastructure development, and increased technological innovation, all indicators of SDG 9 in Indonesia. Furthermore, good governance can also increase the efficiency of development budget use and minimize the risk of misuse of state funds.

This aspect is in line with Setyarto et al. (2025) indicates if implementation of e-government can improve transparency and accountability in public administration through the use of digital technology. Lestari's (2025) research also explains that digital transformation in public sector accounting can increase operational efficiency, strengthen financial oversight, and increase public information disclosure. Erdiana & Hidayat's (2026) research shows that implementing good governance principles such as transparency and accountability contributes to achieving various SDG indicators through more effective financial management. Furthermore, Hakeu & Alim's (2024) research explains that improving the quality of public services and public participation can strengthen government accountability and transparency in supporting sustainable development.

CONCLUSION

According to the study findings, accountability can be declared and transparency in government financial reports produce a positive and significant impact on achievement of SDG 9 in Indonesia. High accountability indicates that government financial management is carried out more responsibly, effectively, and in accordance with national development goals, thereby supporting the development of industry, innovation, and digital infrastructure. Transparency in government financial reports has also been proven to increase public information disclosure, strengthen public oversight, and support the effectiveness of digital infrastructure development and the expansion of internet access in Indonesia. Furthermore, the findings of this study indicate that accountability and transparency simultaneously exert a significant positive impact on the achievement of SDG 9, highlighting the quality of governance as a critical factor in advancing sustainable development in Indonesia.

Based on the research findings, local governments are encouraged to improve the quality of accountability and transparency in their financial reports by providing more open, timely, and easily accessible financial information. In addition, the government is expected to strengthen oversight mechanisms over the use of development budgets to more effectively support digital infrastructure development and expand access to information technology across various regions

in Indonesia. This study has several limitations, including the reliance on a single SDG 9 indicator—measured solely by the percentage of the population with internet access—and a relatively short observation period (2022–2024). Furthermore, this research only examined accountability and transparency variables, and thus does not fully capture all factors influencing the achievement of the SDGs in Indonesia. Therefore, future research is recommended to incorporate additional variables related to governance, digitalization, public service quality, as well as economic and social factors, in order to produce a more comprehensive and universal understanding of SDG achievement in Indonesia.

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