INVENTORY: Jurnal Akuntansi
ISSN **2597-7202** (Print); ISSN **2613-912X** (Online)
Vol. 10, No. 1, April 2026, Page 44-57
Tersedia Online: http://e-journal.unipma.ac.id/index.php/inventory

Pengungkapan Publik dan Transparansi Anggaran: Kepuasan Masyarakat terhadap Manajemen Keuangan Lokal

Hadra Mulina[1*], Rismawati[2], Erniyanti Caronge[3]
[1,2,3] Accounting Study Program, Muhammadiyah University of Palopo, Indonesia
Email: mulinahadra@gmail.com; risma11@umpalopo.ac.id; niningkopertis1981@gmail.com
(tanda * menunjukkan koresponden author)

Abstrak

Penelitian ini menganalisis pengaruh Keterbukaan Informasi Publik dan Sosialisasi Anggaran terhadap Kepuasan Masyarakat atas pengelolaan keuangan daerah di Kabupaten Luwu Utara. Menggunakan pendekatan kuantitatif eksplanatori, data dikumpulkan dari 100 responden melalui kuesioner terstruktur dan dianalisis dengan regresi linear berganda. Hasil penelitian menunjukkan bahwa kedua variabel berpengaruh signifikan terhadap kepuasan masyarakat, dengan transparansi sebagai faktor dominan. Informasi fiskal yang mudah diakses, tepat waktu, dan responsif, serta sosialisasi anggaran yang efektif, terbukti meningkatkan kepercayaan dan kepuasan publik. Secara teoretis, penelitian ini memperkaya kajian akuntansi sektor publik, sementara secara praktis memberikan bukti empiris untuk memperkuat strategi komunikasi fiskal pemerintah daerah.
Kata kunci: Transparansi; Sosialisasi Anggaran; Kepuasan Masyarakat; Tata Kelola Fiskal; Akuntansi Sektor Publik

Public Disclosure and Budget Transparency: Community Satisfaction with Local Financial Managemen

Abstract

This study investigates the influence of Public Information Transparency and Budget Socialization on Public Satisfaction with regional financial management in North Luwu Regency. Using a quantitative explanatory design, data were collected from 100 respondents through structured questionnaires and analyzed using multiple linear regression. The results show that both transparency and budget socialization significantly affect public satisfaction, with transparency emerging as the dominant variable. The findings indicate that accessible, timely, and responsive fiscal information, supported by effective communication of budget policies, enhances community trust and satisfaction. This study contributes theoretically by integrating transparency and fiscal literacy into public sector accounting discourse, and practically by offering empirical evidence for improving fiscal communication strategies at the local government level.
Keywords: *Transparency; Budget Socialization; Public Satisfaction; Fiscal Governance; Public Sector Accounting*

Introduction

Transparency and accountability are two central pillars in public sector accounting and good public governance. In the context of regional financial management, these principles serve not only as normative standards but also as control mechanisms that ensure the government

DOI: 10.25273/inventory.v10i1.24029

performs its fiscal functions effectively, efficiently, and in an accountable manner. As public demands for data openness and fiscal integrity continue to increase, practices of fiscal transparency and budget socialization have become increasingly strategic in building public trust. A study conducted by Sawir et al., (2025), published in the *Journal of Public Policy*, indicates that fiscal transparency, audit opinions issued by the Audit Board of Indonesia (*Badan Pemeriksa Keuangan/BPK*), and regional fiscal capacity have a significant influence in strengthening the quality of local government financial reports. Similarly, research by Sari & Novitasari, (2022a) found that the disclosure of local government financial reports is an important factor in improving perceptions of government performance in Central Java.

Although various policies have been issued by the Indonesian government, including the strengthening of the *Information and Documentation Management Officer* (*PPID*) and the integration of the *Regional Government Information System* (*SIPD*), there remains an empirical gap regarding the extent to which public information disclosure and budget socialization influence public perceptions and community satisfaction at the local level. Several studies conducted in Indonesia over the past five years have tended to focus on the relationship between financial reporting transparency or audit indicators and audit opinions as well as the financial performance of local governments. For example, the study by Saputri et al., (2024) which analyzed the determinants of local government financial statement disclosure, identified factors such as government size, leadership commitment, and fiscal characteristics as influencing the level of regional financial information openness. The findings also revealed that certain transparency aspects—such as information accessibility and government responsiveness—were still considered moderate, while the effectiveness of budget socialization, particularly in terms of frequency and the level of public understanding, remained suboptimal. Therefore, empirical research is needed to examine how these two variables simultaneously affect community satisfaction with regional financial management. Another finding was presented by Caronge et al., (2025) which demonstrated that improving the quality of information disclosure through digital mechanisms can significantly enhance transparency and stakeholder trust in sustainability reporting.

North Luwu Regency has made efforts to improve public information disclosure and budget socialization through the strengthening of *Information and Documentation Management Officers* (*PPID*) and the integration of the *Regional Government Information System* (*SIPD*). However, to date, there has been no quantitative empirical study that measures their influence on community satisfaction with regional financial management. A study by Suryanto & Kurniati, (2025) demonstrated that public sector accounting systems and budget transparency improve the quality of local government financial reports (*Accounting Information Systems and Information Technology Business Enterprise*), while Sari & Novitasari, (2022b) found that the disclosure of financial reports reflects local government performance (*Journal of Local Government Issues*). Based on public legitimacy theory, fiscal transparency and community involvement in budget oversight have the potential to increase public trust and satisfaction. Therefore, the absence of quantitative data in North Luwu represents an important opportunity for research that supports evaluation and policy formulation toward more participatory regional financial governance.

Based on the above explanation, this study aims to analyze the effect of public information disclosure and budget socialization on community satisfaction with regional financial management in North Luwu Regency. In addition, this study seeks to assess the simultaneous influence of both variables on the level of public satisfaction, as well as to identify which variable has the dominant effect. Theoretically, this research contributes to the public sector accounting literature by integrating the dimensions of transparency and fiscal literacy in explaining public satisfaction. Practically, this study provides relevant empirical evidence for local governments in formulating more effective, inclusive, and accountable fiscal communication strategies.

Public accountability is a fundamental concept in public sector accounting, requiring governments to provide financial information that is transparent, timely, and auditable Hidayat, (2024). From a public accounting perspective, accountability is not only understood through the presentation of financial statements, but also through how governments communicate fiscal information, formulate budget policies openly, and respond to public needs Sari & Muslim, (2023). This view is strengthened by various studies emphasizing that public sector accounting functions as an instrument of fiscal communication and transparency, rather than merely a system for recording transactions Siahay, (2023b). Furthermore, the effectiveness of local government accountability is strongly influenced by data openness, public participation, and government responsiveness in the budgeting process Santoso & Sulisnaningrum, (2024).
International research confirms that strong fiscal accountability enhances public trust and strengthens institutional legitimacy Karfina et al., (2025). Domestic studies also indicate that fiscal accountability is largely determined by the extent to which local governments are able to provide budgetary data and financial reporting in a transparent manner and ensure that such information is easily accessible to the public. For instance, Badewin et al., (2025) found that e-government systems and strong internal controls improve the quality of financial reporting, thereby reinforcing government accountability. Meanwhile, Nurhadianto & Sugiri, (2022) showed that variables such as regional autonomy and audit opinions issued by the Audit Board of Indonesia (*BPK*) also play a role in enhancing transparency in local financial management.

Fiscal transparency is a fundamental component in realizing good governance at the local government level because it enables more effective public oversight of the processes of budget planning, implementation, and accountability. Yuniar & Firmansyah, (2023), melalui analisis panel data pada 349 pemerintah daerah selama periode 2016–2019, through a panel data analysis of 349 local governments during the 2016–2019 period, found that the level of fiscal autonomy and regional investment had a significant effect on fiscal transparency. This effect became stronger when local fiscal health was included as a moderating variable, indicating that stable financial capacity and productive investment management are important prerequisites for the optimal implementation of budget openness. These findings are consistent with the study by Suryanto & Kurniati, (2025) which concluded that the integration of public sector accounting systems with budget transparency was able to explain 68.2% of the variance in the quality of local government financial reports. This result indicates a strong relationship between the reliability of financial recording systems, compliance with public accounting standards, and the availability of fiscal information that is accessible to the public.

In addition to fiscal and accounting aspects, the utilization of information technology also plays a strategic role in promoting transparency. Hidayat, (2024), in a study on the implementation of e-government in Surabaya City, found that the adoption of an integrated public information system significantly improved the accountability and transparency of local government finances. This improvement occurred through easier access to information, accelerated communication flows between the government and the public, and the availability of real-time public participation, which ultimately strengthened social control and enhanced bureaucratic responsiveness to community needs.
H_1: Public information disclosure has a positive and significant effect on community satisfaction with financial management in North Luwu Regency.

Within the framework of public sector accounting, budget socialization in the form of transparent budget documents and community involvement in budget formulation as well as oversight plays an important role in enhancing public fiscal literacy Nasution & Lutfi, (2022), Such participation and openness provide the public with adequate access to information, enabling them to understand, evaluate, and contribute to the budgeting decision-making process in a more effective and responsible manner Nurhalisa et al., (2024), For instance, a village-level study by Saragih et al., (2025) showed that when village governments provide budget access and involve citizens in the budgeting process, the community becomes more aware and better understands the allocation and utilization of village funds, ultimately supporting sound financial management.

In addition to formal participation, the effectiveness of budget socialization is also determined by the level of public literacy and understanding of the financial information conveyed. A study by Azizah et al., (2025) showed that adequate understanding of financial information has a significant effect on the formation of individual attitudes in responding to financial policies and risks. These attitudes serve as cognitive mechanisms that influence perceptions and evaluations of financial management performance. Therefore, budget socialization that is not only informative but also educational has the potential to foster positive public attitudes, which in turn increases the level of public satisfaction with regional financial management. Consistent with these findings, Affandi et al., (2023) in their study on the implementation of participatory budgeting in Indonesia, stated that budgeting processes involving community participation have been proven to strengthen transparency and accountability in local governments. Meanwhile, a study by Purwanti et al., (2024) through the *CosmoGov* platform emphasized that participatory budgeting plays an important role in building public trust in local governments.

H_2: Budget socialization has a positive and significant effect on community satisfaction with financial management in North Luwu Regency.

Public satisfaction with regional financial management is an important outcome in public sector accounting because it reflects community perceptions regarding the effectiveness and efficiency of budget utilization. As stated by Lukas et al., (2024) the quality of public services has a significant influence on community satisfaction, particularly in the context of electronic ID card (*e-KTP*) services at the Office of Population and Civil Registration. Meanwhile, Ramadhan & Pribadi, (2024) highlighted the role of digital literacy and the quality of e-government services in shaping citizens' satisfaction with electronic-based population administration service systems such as the *Population Administration Information System* (*SIAK*). Their findings indicate that aspects such as user-friendliness and the accessibility of public information systems play a major role in forming positive public perceptions of government digital services.

A cross-sector study by Prakoso & Rismawati, (2023) showed that the quality of communication and effective collaboration has a positive and significant effect on individuals' satisfaction with an organization, while motivational factors do not always demonstrate consistent influence. These findings indicate that clear, open, and easily understood communication and interaction play a more decisive role in shaping satisfaction than internal motivation alone. In the context of regional financial management, this strengthens the argument that public information disclosure and budget socialization, as forms of government fiscal communication, have the potential to increase community satisfaction.

In addition to the previous findings, Hasibuan et al., (2025) found that when public services are delivered effectively and efficiently, public trust in the government increases, which consequently leads to higher levels of public satisfaction. This indicates that public satisfaction is influenced not only by the technical aspects of budget management but also by the quality of public service interactions directly experienced by the community, such as the availability of information, service accessibility, and government responsiveness to public complaints and aspirations Kamela, (2025).

H_3: Public information disclosure and budget socialization simultaneously have a positive and significant effect on community satisfaction with financial management in North Luwu Regency

Method

This study employs a quantitative approach using an explanatory survey method. Methodologically, an explanatory survey enables the testing of causal relationships between independent and dependent variables at a single point in time through quantitative instruments and statistical analysis M. Sari et al., (2022). The research was conducted in North Luwu Regency, South Sulawesi Province, which was purposively selected based on the characteristics of its community, which has become increasingly active in receiving and evaluating regional fiscal information. Data collection was carried out during the period from July to October 2025 to align with the regional budget policy cycle and the availability of respondents.

The study population consists of all residents of North Luwu Regency who are potentially exposed to fiscal information and have the capacity to assess the quality of regional financial management. The sample was selected using a purposive sampling technique with the following criteria: respondents must be at least 18 years old, have resided in North Luwu Regency for at least the past one year, and have experience receiving budget-related information or participating in public forums. The sample size was determined using the Slovin formula based on a population of 254,851 people and a margin of error of 10%, resulting in a minimum sample of 100 respondents. This sample size was considered adequate to support the multiple linear regression analysis employed in this study.

Results and Discussion

Descriptive Analysis of Public Information Disclosure on Community Satisfaction with Regional Financial Management (X1)

Table 1. Descriptive Analysis of Public Information Disclosure

No.	Indicators	Mean	Notes
1	Information Accessibility	3,22	Somewhat Agree
2	Information Availability	3,56	Agree
3	Procedural Transparency	3,62	Agree
4	Responsiveness to Information Requests	3,75	Agree
	Mean	3,54	Agree

Source: Processed data (2025)

The results of the descriptive analysis indicate that public information disclosure (X1) falls within the “agree” category, with a mean score of 3.54. The highest-rated indicator is responsiveness to information requests (3.75), followed by procedural transparency (3.62) and information availability (3.56). These findings suggest that the information delivery mechanisms are considered sufficiently clear, and the local government is perceived as responsive in providing public information.

In contrast, information accessibility received the lowest score (3.22), indicating that some community members still face obstacles in accessing information, either due to limited dissemination channels or insufficient digital literacy. Overall, public information disclosure in North Luwu Regency is at a good level; however, improvements in accessibility are still needed to ensure that information can be evenly reached by all segments of the community.

Descriptive Analysis of Budget Socialization on Community Satisfaction with Regional Financial Management (X2)

Table 2. Descriptive Analysis of Budget Dissemination

No.	Indicators	Mean	Notes
1	Frequency of Budget Socialization	3,30	Somewhat Agree
2	Methods of Information Delivery	3,75	Agree
3	Community Involvement	3,73	Agree
4	Public Understanding of the Budget	3,08	Somewhat Agree
	Mean	3,47	Agree

Source: Processed data (2025)

The results of the descriptive analysis indicate that budget socialization (X2) falls within the “agree” category, with a mean score of 3.47. The highest-rated indicator is the method of information delivery (3.75), followed by community involvement (3.73), reflecting that the government’s communication strategies are considered sufficiently effective and that the community feels adequately involved in socialization activities. However, the frequency of budget socialization received a score of only 3.30, and public understanding of the budget was the lowest-rated indicator (3.08). This suggests that socialization activities have not been conducted intensively, and the community’s understanding of budget substance remains limited, primarily due to the complexity of fiscal information and disparities in public literacy levels.

Overall, budget socialization in North Luwu Regency is considered fairly good; however, it still needs to be strengthened through more frequent activities and more effective strategies to promote deeper public understanding. These improvements are expected to enhance community participation and increase their satisfaction with regional financial management.

Descriptive Analysis of Community Satisfaction with Regional Financial Management in North Luwu Regency (Y)

Table 3. Descriptive Analysis of Community Satisfaction

No.	Indicators	Mean	Notes
1	Perception of the Use of Public Funds	3,43	Agree
2	Alignment of Programs with Needs	3,71	Agree
3	Satisfaction with Development Outcomes	3,36	Somewhat Agree
4	Trust in the Local Government	3,68	Agree
	Mean	3,54	Agree

Source: Processed data (2025)

The results of the descriptive analysis indicate that community satisfaction (Y) falls within the “agree” category, with a mean score of 3.54. The highest-rated indicator is the alignment of programs with community needs (3.71), reflecting that most development programs are perceived as relevant and provide tangible benefits. The indicator of trust in the local government is also high (3.68), indicating positive perceptions of the government’s integrity in managing public finances.

The indicator reflecting perceptions of public fund utilization obtained a score of 3.43, indicating that the community perceives the management of public funds as fairly transparent, although it has not yet reached an optimal level—particularly in terms of the clarity of budget allocation and the equitable distribution of benefits. The lowest score was found for satisfaction with development outcomes (3.36), suggesting that the quality and impact of development programs have not fully met public expectations.

Overall, the level of community satisfaction with regional financial management is positive; however, improvements in development outcomes and the optimization of public fund utilization are still needed to enhance public satisfaction in a sustainable manner.

Instrument Quality Testing

Validity testing is used to determine the extent to which the questionnaire items are able to measure the intended variables. The test was conducted using the Pearson Product Moment correlation between the score of each item and the total score of the variable.

Table 4. Results of the Instrument Validity Test

Variable	Calculated r-value	Notes
Public Information Disclosure (X1)	0.545 – 0.824, Sig. 0,10%	All items are valid.
Budget Socialization (X2)	0.492 – 0.862, Sig. 0,10%	All items are valid.
Community Satisfaction (Y)	0.494 – 0.867, Sig. 0,10%	All items are valid.

Source: Results of SPSS data processing (2025).

Based on the validity test results for all research variables, the calculated correlation values (r-count) for each item were higher than the critical value of r-table (0.195). Therefore, all statement items were declared valid and could be used in the subsequent stages of analysis.

Table 5. Reliability Test Results

Variable	Total Items	Cronbach's Alpha	Notes
Public Information Disclosure (X1)	16	0.952	Reliable
Budget Socialization (X2)	16	0.949	Reliable
Community Satisfaction (Y)	16	0.951	Reliable

Source: Results of SPSS data processing (2025).

The reliability test results indicate that all research variables obtained Cronbach's Alpha values above 0.70. Therefore, all instruments were considered reliable, meaning that they are able to produce consistent and trustworthy data.

Classical Assumption Testing

Classical assumption testing was conducted to ensure that the regression model met the required statistical criteria before proceeding to further analysis.

Table 6. Normality Test Results

Test	Statistic	Sig.	Notes
Kolmogorov-Smirnov	0,134	<.001	Normal
Shapiro-Wilk	0,903	<.001	Normal

Source: Results of SPSS data processing (2025).

The normality test results using the Kolmogorov–Smirnov and Shapiro–Wilk tests showed significance values below 0.05. Nevertheless, the residual distribution was still considered to meet the normality assumption because the P–P Plot pattern indicated that the residuals were distributed along the diagonal line. Therefore, the regression model was deemed appropriate for further analysis.

Table 7. Multicollinearity Test Results

Variable	Tolerance	VIP	Notes
Public Information Disclosure (X1)	0,119	8.396	No multicollinearity was detected
Budget Socialization (X2)	0,119	8.396	No multicollinearity was detected

Source: SPSS data processing results (2025)

The multicollinearity test results show that the tolerance value for both independent variables is 0.119, and the VIF value is 8.396. These values are still within acceptable tolerance limits for social research that employs related constructs. Therefore, it can be concluded that the model does not suffer from problematic multicollinearity.

Tabel 8. Hasil Uji Heteroskedastisitas

Variabel	Sig.	Notes
Public Information Disclosure (X1)	0.184	No heteroscedasticity was detected
Budget Socialization (X2)	0.285	No heteroscedasticity was detected

Source: SPSS data processing results (2025)

In the heteroscedasticity test, the significance values for public information disclosure (0.184) and budget socialization (0.285) were above the 0.05 threshold. Therefore, it can be concluded that there is no indication of heteroscedasticity in the regression model used, meaning that the residual variance is homogeneous. Overall, the testing results indicate that the regression model in this study meets the classical assumptions and can be validly and reliably used for multiple linear regression analysis.

Regression Analysis Results

This section presents the estimation results of the multiple linear regression model used to examine the effect of public information disclosure (X1) and budget socialization (X2) on community satisfaction (Y). The analysis was conducted through a series of tests, including the simultaneous test (F-test), partial test (t-test), regression coefficient analysis, and the measurement of the coefficient of determination (R^2). The results are not presented directly from the SPSS output; instead, they highlight the key values relevant to explaining the model's strength and the contribution of each independent variable.

In general, this testing aims to determine the extent to which public information disclosure and budget socialization are able to explain variations in community satisfaction and whether the regression model used is statistically fit. The results of the analysis are further presented through supporting tables, including the simultaneous test, partial test, and the coefficient of determination, to strengthen the interpretation of the relationships among the variables.

Table 9. Regression Equation

Model	B
Constant	.189
X1	.577
X2	.379

Source: SPSS data processing results (2025)

The estimation results of the multiple linear regression equation indicate that public information disclosure (X1) and budget socialization (X2) have a positive effect on community satisfaction with regional financial management. The resulting regression equation is as follows:

1. Constant (a) = 0,189
2. Coefficient X1 = 0,577
3. Coefficient X2 = 0,379

$$Y=0,189+0,577X1 + 0,379X2$$

Based on the results of the multiple linear regression analysis, the model equation is formulated as follows: $Y=0,189+0,577X1 + 0,379X2$. This equation indicates that public information disclosure (X1) and budget socialization (X2) contribute positively to community satisfaction. The coefficient of X1 (0.577) suggests that a one-unit increase in public information disclosure increases community satisfaction by 0.577 units, assuming other variables remain constant. Meanwhile, the coefficient of X2 (0.379) indicates that budget socialization also has a positive effect, although with a lower magnitude compared to X1.

Table 10. Partial Test Results (t-test)

Variable	B	Std. Error	Beta	t	Sig.
Constant		2.561		1.183	.240
X1	.577	.127	.563	4.553	<.001
X2	.379	.131	.358	2.898	.005

Source: SPSS data processing results (2025)

The t-test results indicate that both independent variables have a significant effect on community satisfaction. Public information disclosure (X1) has a coefficient of 0.577 with a t-value of 4.553 and $p<0.001$, demonstrating a positive and significant influence. Similarly, budget socialization (X2) also has a significant effect, with a coefficient of 0.379, a t-value of 2.898, and $p=0.005$. These findings indicate that both public information disclosure and budget socialization contribute meaningfully to improving community satisfaction.

Table 11. Simultaneous Test Results (F-test)

F	Sig.
226.238	$<.001^b$

Source: SPSS data processing results (2025)

The simultaneous test (F-test) results show that the F-value is 226.238 with a significance level of $p<0.001$, indicating that the regression model is statistically fit. This finding confirms that public information disclosure (X1) and budget socialization (X2) jointly have a significant effect on community satisfaction. Thus, both independent variables are able to explain variations in community satisfaction strongly and significantly in the context of regional financial management in North Luwu Regency.

Table 12. Coefficient of Determination (R^2) Values

R	R Square	Adjusted R Square
.907[a]	.823	.820

Source: SPSS data processing results (2025)

The analysis results indicate that the R Square value is 0.823, meaning that public information disclosure (X1) and budget socialization (X2) are able to explain 82.3% of the variation in community satisfaction, while the remaining 17.7% is influenced by other factors outside the model. The Adjusted R Square value of 0.820, which is nearly identical, suggests that the regression model is stable and has a very strong predictive capability.

The high coefficient of determination (above 80%) indicates that information transparency and the effectiveness of budget socialization are the primary factors influencing community satisfaction. Therefore, the regression model is considered appropriate and capable of explaining the relationships among variables strongly, emphasizing the importance of improving public information disclosure and budget socialization in efforts to enhance community satisfaction with regional financial management.

The regression analysis results show that both independent variables, namely public information disclosure (X1) and budget socialization (X2), have a positive and significant effect on community satisfaction (Y). The positive regression coefficients indicate that improvements in each independent variable lead to an increase in community satisfaction. Specifically, the largest coefficient is found in X1, meaning that public information disclosure is the most dominant factor influencing community satisfaction compared to budget socialization. The statistical significance in the t-test strengthens the conclusion that the observed effects are not due to chance, but are consistent and can be generalized to the study population. Furthermore, the F-test results indicate that the regression model is appropriate for use, as X1 and X2 simultaneously contribute to changes in Y. This suggests that both variables work together in explaining variations in community satisfaction. The coefficient of determination (R^2) of 0.823 provides strong evidence that most of the variation in community satisfaction can be explained by public information disclosure and budget socialization. This high value indicates that the model has very strong predictive capability. Although the remaining 17.7% is explained by other factors, the findings still suggest that improving information transparency and enhancing the quality of budget socialization are key to increasing public satisfaction. Theoretically, these results are consistent with previous literature emphasizing the importance of fiscal transparency and public participation in strengthening accountability and public trust in government. Therefore, the findings of this study not only demonstrate statistical strength but also offer theoretical and practical relevance in the context of regional financial governance.

The results of the first hypothesis test (H1) indicate that public information disclosure has a positive and significant effect on community satisfaction with regional financial management in North Luwu Regency. This finding directly confirms Public Accountability Theory, which positions information transparency as a key prerequisite for achieving government accountability to the public Hidayat, (2024); R. Sari & Muslim, (2023). public sector accounting perspective, information disclosure is not merely viewed as an administrative obligation but rather as an instrument of fiscal communication that enables the public to evaluate the processes, decisions, and outcomes of regional financial management (Siahay, 2023b). The descriptive results, which show high scores on the indicators of responsiveness and procedural transparency, suggest that the North Luwu Regency Government has carried out its informational accountability function as emphasized in the theoretical review. This finding is consistent with the perspective of Santoso & Sulisnaningrum, (2024) who argue that fiscal transparency strengthens the trust relationship between the government and the public. When financial information is presented clearly, is easily accessible, and is delivered responsively, the community not only gains a better understanding of budget utilization but also feels acknowledged as part of the public financial management process. Therefore, public information disclosure functions as a legitimacy mechanism that strengthens community satisfaction with the local government's fiscal performance.

The second hypothesis test (H2) confirms that budget socialization has a positive and significant effect on community satisfaction. This finding is consistent with the theoretical framework that positions public participation and fiscal literacy as important elements in public accountability Nasution & Lutfi, (2022); Nurhalisa et al., (2024). In the theoretical review, budget socialization is understood as an educational process that bridges the complexity of fiscal information with the public's capacity to understand it. The descriptive results show that although the method of information delivery and community involvement are perceived positively, the frequency of socialization activities and the level of public understanding remain relatively low. This condition reinforces the theoretical argument that accountability is not achieved merely through the disclosure of documents, but must also be accompanied by continuous and easily understood communication processes Siahay, (2023a). This finding is consistent with the study by Saragih et al., (2025), which emphasizes that community involvement in budget socialization increases public awareness of fund allocation and utilization, ultimately contributing to more positive perceptions of the government. Therefore, budget socialization functions as a supporting instrument of transparency that strengthens public understanding, participation, and community satisfaction, as formulated within the framework of public accountability.

The results of the third hypothesis test (H3) indicate that public information disclosure and budget socialization simultaneously have a significant effect on community satisfaction, with a very high explanatory power of the model ($R^2 = 0.823$). This finding reinforces the theoretical proposition that public accountability is multidimensional, encompassing both information disclosure and the quality of fiscal communication simultaneously Hidayat, (2024); Karfina et al., (2025). Within the framework of public sector accounting, transparency explains what is managed and how the budget is administered, while budget socialization explains why fiscal policies are adopted and how the public can be involved. The combination of these two aspects creates a comprehensive accountability system, as emphasized by Nurhadianto & Sugiri, (2022) who argue that transparency without participation risks becoming merely a formality, whereas participation without openness lacks substantive meaning. Therefore, this simultaneous finding strengthens public accountability theory, which suggests that local governments that are transparent, communicative, and participatory are more likely to gain stronger public legitimacy, as reflected in increased community satisfaction with regional financial management.

Conclusion

Based on the results of the analysis and discussion, this study concludes that public information disclosure and budget socialization play a clear and significant role in improving community satisfaction with regional financial management in North Luwu Regency. Public information disclosure was proven to have the strongest influence, as indicated by a regression coefficient of 0.577 with a significance level of $p<0.001$. This result confirms that transparency, accessibility, and the clear presentation of information are able to enhance public trust and satisfaction. Budget socialization also had a significant positive effect, with a coefficient of 0.379 ($p=0.005$), indicating that the intensity and quality of budget communication encourage better public understanding and participation. Simultaneously, both variables explained 82.3% of the variation in community satisfaction, demonstrating that they are key aspects of regional financial governance. These findings emphasize that transparency serves as the primary foundation that must be strengthened, while budget socialization complements public understanding through more inclusive fiscal education.

From a theoretical perspective, this study strengthens the literature on public accountability and good governance by demonstrating that transparency and participation are not merely normative principles, but can be empirically measured as determining factors of community satisfaction with regional fiscal governance. Practically, the findings provide direction for the North Luwu Regency Government to enhance its public information disclosure system through the optimization of digital portals, the publication of more accessible data, and improved responsiveness in information services. In addition, the effectiveness of budget socialization needs to be increased through more diverse communication methods and more active community involvement. At the policy level, these findings highlight the importance of stronger regulations regarding the publication of financial information and the allocation of adequate budgets for socialization programs, so that fiscal transparency and public literacy can progress simultaneously and produce sustainable improvements in public satisfaction.

References

Affandi, M. A., Marijan, K., & Windyastuti, D. (2023). Participatory Budgeting in Indonesia: from the Policy Innovation to the Democracy Innovation. *The Journal of Society and Media*, *6*(2), 527–565. https://doi.org/10.26740/jsm.v6n2.p527-565

Azizah, F. N., Junaidi, J., & Rismawati, R. (2025). Analysis of the Influence of Financial Knowledge on Students' Attitudes in Avoiding Financial Fraud in the Digital Era. *SSRN*. https://doi.org/https://dx.doi.org/10.2139/ssrn.5343465

Badewin, Elizabeth, R., Rusmardiana, A., Rely, G., & Judijanto, L. (2025). Accountability and Transparency in Local Government Financial Reporting: An Empirical Study in Indonesia. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(4), 831–842. https://doi.org/10.37641/jiakes.v13i4.3642

Caronge, E., Nurzianti, R., Chan, R., Ashlah, I., & Teo, R. (2025). Green Accounting and Corporate Disclosure: Enhancing ESG Transparency in the Digital Age. *Journal Markcount Finance*, *3*(2), 193–202. https://doi.org/10.70177/jmf.v3i2.2498

Hasibuan, F. H., Siagian, K. F., & Zein, A. W. (2025). Pengaruh Kualitas Pelayanan Publik Terhadap Kepuasan Masyarakat dan Implikasinya Terhadap Pembangunan Ekonomi. *Jurnal Penelitian Ilmu-Ilmu Sosial*, *2*(12). https://doi.org/10.5281/zenodo.15683326

Hidayat, M. N. (2024). *Enhancing Accountability And Transparency In Local Governance Through Integrated Information Systems: A Case Study Of Surabaya City, Indonesia*. *16*(3), 228–238.

Kamela, H. (2025). Akuntabilitas Laporan Keuangan Pemerintah Daerah Terhadap Kepuasan Masyarakat Dengan Kualitas Informasi Sebagai Pemoderasi Kalimantan Barat. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, *9*(1).

Karfina, L., Haliah, & Nirwana. (2025). Accounting, Agriculture Management and Sharia Administration. *International Journal of Economic*, *5*(2), 2808–4713. https://doi.org/10.54443/ijebas.v5i2.2841

Lukas, Mahsyar, A., & Nursalim. (2024). Pengaruh Implementasi Kebijakan Kependudukan dan Kualitas Pelayanan Terhadap Kepuasan Masyarakat. *Publikauma : Jurnal Administrasi Publik Universitas Medan Area*, *12*(1), 1–0. https://doi.org/10.31289/publika.v12i1.10874

Nasution, M. M., & Lutfi, A. (2022). Public Involvement in Budget Transparency in terms of Opportunities and Challenges. *Jurnal Administrasi Publik Public Administration Journal*, *12*(2), 171–179. https://doi.org/10.31289/jap.v12i2.7704

Nurhadianto, T., & Sugiri, S. (2022). Transparency of Local Financial Management: Evidence from Local Governments in Indonesia. *Journal of Government and Civil Society*, *6*(1), 50. https://doi.org/10.31000/jgcs.v6i1.5433

Nurhalisa, S., Rismawati, & Ramadhan, A. (2024). The Influence Of Budget Transparency And Public Participation On The Effectiveness Of Budget Management Policies. *International*

Student Conference on Business, Education, Economics, Accounting, and Management (ISC-BEAM), *2*(1).

Prakoso, M. T. B., & Rismawati. (2023). Pengaruh Komunikasi, Motivasi Dan Kerjasama Terhadap Kepuasan Kerja Karyawan (Studi Kasus Pada Pt Agrodana Futures Surabaya) Rismawati Sekolah Tinggi Ilmu Ekonomi Indonesia (Stiesia) Surabaya. *Jurnal Ilmu Dan Riset Manajemen*, *12*(1).

Purwanti, A., Fresiliasari, O., Alfaruq, Z. A. M., Sudjono, & Sukomardojo, T. (2024). Participatory Budgeting In Emerging Economies: Enhancing Transparency And Accountability. *CosmoGov: Jurnal Ilmu Pemerintahan*, *10*. https://doi.org/10.24198/cosmogov.v10i2.58084

Ramadhan, S. A., & Pribadi, U. (2024). Building Citizen Satisfaction with E-Government Services: A Case Study of the Population Administration Information System (SIAK). *Jurnal Manajemen Pelayanan Publik*, *8*(3), 972–988. https://doi.org/10.24198/jmpp.v8i3.55866

Santoso, R., & Sulisnaningrum, E. (2024). Implementation of Good Governance in Public Sector Accounting: Evaluation of Effectiveness in Local Government. *Tamansiswa Accounting Journal International*, *15*(1). https://doi.org/10.54204/TAJI/Vol152024011

Saputri, D. R., Pujiningsih, S., & Utami, H. (2024). Determinants of Transparency of Local Government Financial Reports in Indonesia. *Oblik i Finansi*, *3(105)*, 120–131. https://doi.org/10.33146/2307-9878-2024-3(105)-120-131

Saragih, M. A. J., Sari, E. N., & Irfan, I. (2025). Konstruksi Transparansi, Akuntabilitas, dan Partisipasi Anggaran dalam Mendorong Pengelolaan Keuangan Desa yang Baik. *Mandiri : Jurnal Akuntansi Dan Keuangan*, *3*(3), 73–86. https://doi.org/10.59086/jak.v3i3.644

Sari, M., Rachman, H., Juli Astuti, N., Win Afgani, M., & Abdullah Siroj, R. (2022). Explanatory Survey dalam Metode Penelitian Deskriptif Kuantitatif. *Jurnal Pendidikan Sains Dan Komputer*, *3*(01), 10–16. https://doi.org/10.47709/jpsk.v3i01.1953

Sari, R., & Muslim, M. (2023). Accountability and Transparency in Public Sector Accounting: A Systematic Review. *Amkop Management Accounting Review (AMAR)*, *3*(2), 90–106. https://doi.org/10.37531/amar.v3i2.1440

Sari, S. P., & Novitasari, W. (2022a). Local Government Financial Statements Disclosure: A Reflection on Governmental Performance in Central Java, Indonesia. *Journal of Local Government Issues*, *5*(1), 49–62. https://doi.org/10.22219/logos.v5i1.19333

Sari, S. P., & Novitasari, W. (2022b). Local Government Financial Statements Disclosure: A Reflection on Governmental Performance in Central Java, Indonesia. *Journal of Local Government Issues (LOGOS)*, *5*(1), 49–62. https://doi.org/10.22219/logos.v5i1.19333

Sawir, M., Azhar, A. A. M., & Susilawaty. (2025). Evaluasi Penerapan Prinsip Good Governance dalam Pengelolaan Anggaran Daerah. *Journal of Public Policy*, *1*(1), 1–16. https://jurnal.ppsuniyap.ac.id/index.php/jpp

Siahay, A. Z. D. (2023a). Akuntansi Publik dan Fiscal Sustainability: Kajian Literatur Sistematis tentang Peran Transparansi Informasi dalam Tata Kelola Fiskal. *Economics and Digital Business Review*, *4*(2), 450–460. https://doi.org/https://doi.org/10.37531/ecotal.v4i2.2680

Siahay, A. Z. D. (2023b). Public Accounting As A Pillar Of Financial Governance: A Literature Review On Government Transparency And Accountability Akuntansi Publik Sebagai Pilar Tata Kelola Keuangan: Kajian Literatur Terhadap Transparansi Dan Akuntabilitas Pemerintah. *COSTING: Journal of Economic, Business and Accounting*, *6*(3). https://doi.org/https://doi.org/10.31539/costing.v7i1.15867

Suryanto, S., & Kurniati, P. S. (2025). The Influence of Public Sector Accounting Systems and Budget Transparency on Quality Financial Reports in Local Governments. *Accounting Information Systems and Information Technology Business Enterprise*, *10*(1), 1–15. https://doi.org/10.34010/aisthebest.v10i1.15979

Yuniar, M. R., & Firmansyah, A. (2023). The Transparency Level of Local Governments in Indonesia: Does the Level of Financial Health Matter? *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, *9*, 123–150. https://doi.org/10.28986/jtaken.v9i1.1195