



# Evaluating the Impact of Digital Transformation Policies on Transparency and Accountability in Public Governance

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## ARTICLE INFO

### Article history:

Received Nov 27, 2025

Revised Dec 28, 2025

Accepted January 30, 2026

### Keywords:

Digital Transformation;  
E-Government;  
Public Transparency;  
Accountability;  
Policy Implementation.

## ABSTRACT

The rapid advancement of digital technology has encouraged governments to adopt digital transformation policies aimed at improving governance, particularly in terms of transparency and accountability. However, the extent to which these policies achieve their intended outcomes remains a subject of debate, especially in developing countries. This study aims to analyze the impact of government digital transformation policies on public transparency and accountability, as well as to identify the factors influencing their effectiveness. The research employs a mixed-methods approach, combining qualitative techniques such as case studies, interviews, and policy analysis with quantitative methods, including public perception surveys and statistical analysis. The findings reveal that digital transformation policies contribute positively to improving transparency by increasing access to government information and enhancing accountability through better monitoring and reporting systems. Nevertheless, these improvements are not fully optimal, as challenges related to data quality, digital literacy, infrastructure limitations, and low public participation persist. The study also identifies a significant gap between policy design and implementation, indicating that digital initiatives often achieve procedural rather than substantive outcomes. In conclusion, while digital transformation policies have strong potential to enhance governance, their effectiveness is highly dependent on institutional readiness, technological capacity, and social engagement. Therefore, a comprehensive and integrated approach is necessary to ensure that digital transformation leads to meaningful and sustainable improvements in public transparency and accountability.

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## 1. INTRODUCTION

The rapid development of information and communication technology has significantly transformed the way governments operate, marking a shift from traditional governance toward digital governance or e-government (Calista & Melitski, 2007). This transformation is driven by the increasing demand for more efficient, transparent, and accountable public services. Governments around the world, including those in developing countries such as Indonesia, have adopted various digital

transformation policies aimed at modernizing administrative systems, improving service delivery, and strengthening public sector performance.

Despite these efforts, the public sector continues to face longstanding challenges, particularly in terms of transparency and accountability. Issues such as limited access to public information, bureaucratic inefficiency, and corruption remain prevalent and continue to undermine public trust in government institutions (M. J. Moon, 2003). In many cases, accountability mechanisms are weak, with insufficient monitoring, evaluation, and enforcement processes. These problems highlight the need for innovative approaches that can address structural weaknesses in governance systems.

In response, governments have introduced a range of digital transformation initiatives, including open data platforms, e-procurement systems, digital public service portals, and integrated information management systems. These initiatives are expected to enhance transparency by making government data more accessible, timely, and understandable to the public (Lathrop & Ruma, 2010). At the same time, digital systems are designed to strengthen accountability by enabling better tracking of government activities, improving reporting mechanisms, and facilitating citizen participation in governance processes.

However, the effectiveness of these digital transformation policies remains a subject of debate. While such policies are often well-formulated at the strategic level, their implementation frequently encounters various obstacles. Challenges such as inadequate technological infrastructure, disparities in digital literacy, resistance to change within bureaucratic institutions, and limited public engagement can hinder the realization of policy objectives. As a result, there is often a noticeable gap between the intended outcomes of digital policies and their actual impact on transparency and accountability.

Over the past decade, numerous studies have examined the relationship between government digital transformation and its impact on transparency and accountability. Recent research by Hidayat (2025) explores the relationship between digital governance and transparency in Indonesia, particularly through the implementation of open data initiatives. The study finds that digital platforms significantly enhance transparency by improving public access to government information and strengthening accountability through increased public oversight. However, it also emphasizes that the effectiveness of these initiatives depends heavily on citizen engagement and institutional commitment.

In another study, Setyanto et al. (2025) analyze the role of e-government in enhancing transparency and accountability in public administration. The study concludes that e-government systems facilitate better access to information and improve monitoring and auditing processes. However, it also identifies significant barriers, including digital literacy gaps, data security concerns, and unequal access to technology, which may limit the overall impact of digital policies.

Research by Mappisabbi, Haris, and Zuhri (2024) focuses on the implementation of e-government in improving public service transparency and accountability. Using a qualitative case study approach, the study demonstrates that digital systems can enhance transparency through easier information access and strengthen accountability via improved tracking systems. Nevertheless, the study highlights persistent challenges such as infrastructure limitations and resistance to organizational change.

Furthermore, Cao (2024) examines the relationship between digital governance, transparency, and citizen participation using quantitative methods. The findings reveal that transparency and citizen engagement positively influence the effectiveness of digital governance, indicating that public participation plays a crucial role in achieving successful policy outcomes.

A broader perspective is provided by Zhao and Yaakop (2024) through a bibliometric analysis of digital governance research. Their study identifies key research trends, emphasizing that recent studies increasingly focus on the impact of digital transformation on public value, transparency, service quality, and citizen trust. The analysis also highlights the growing importance of usability, reliability, and system quality in determining the success of digital governance initiatives.

In the Indonesian context, Malizal and Pratama (2024) analyze digital bureaucracy and its relationship with public trust. Their findings indicate that improvements in digital governance, as measured by the E-Government Development Index (EGDI), are positively associated with

transparency and citizen trust, although disparities in infrastructure and digital access remain significant challenges.

Additionally, Kannapadang, Munawaroh, and Purwanto (2024) examine the optimization of e-government in local governance. Their quantitative study shows that well-implemented digital systems significantly improve transparency and accountability at the local level, particularly when supported by adequate institutional capacity and technological infrastructure.

Overall, existing studies consistently demonstrate that digital transformation policies have significant potential to enhance transparency and accountability. However, they also reveal that the success of these policies is not automatic and depends on factors such as technological readiness, institutional capacity, citizen.

This gap raises critical questions about whether digital transformation truly leads to substantive improvements in governance or merely creates a formal impression of modernization without addressing underlying issues (Hanna, 2016). Therefore, it is essential to conduct a comprehensive analysis of the impact of government digital transformation policies on public transparency and accountability. Such an analysis is particularly important in the context of developing countries, where the success of digital governance initiatives is closely linked to broader institutional, social, and technological conditions. By examining these dynamics, this research aims to provide a deeper understanding of how digital policies influence governance outcomes and to identify key factors that determine their effectiveness.

## 2. RESEARCH METHOD

This study employs a mixed-methods approach to comprehensively analyze the impact of government digital transformation policies on public transparency and accountability (Waddington et al., 2019). The use of mixed methods is considered appropriate because it allows the researcher to integrate both qualitative and quantitative perspectives, thereby providing a more holistic understanding of the research problem. While qualitative methods enable in-depth exploration of policy implementation and institutional dynamics, quantitative methods allow for the measurement and statistical analysis of relationships between variables such as digital policy adoption, transparency, and accountability.

From a qualitative perspective, this study adopts a case study approach to examine the implementation of digital transformation policies within a specific governmental context, particularly in Indonesia (Aminah & Saksono, 2021). This approach facilitates a detailed understanding of how policies are designed, implemented, and experienced by different stakeholders. In addition, semi-structured interviews are conducted with key informants, including government officials, policy makers, IT administrators, and representatives from civil society organizations. These interviews aim to capture insights regarding the effectiveness of digital policies, challenges in implementation, and perceived impacts on transparency and accountability. Furthermore, policy analysis is carried out to review official government documents, regulations, and strategic plans related to digital transformation initiatives.

On the quantitative side, the study utilizes a survey method to gather data on public perceptions of transparency and accountability in the context of digital governance. The survey targets citizens who interact with digital public services, aiming to assess their experiences, level of trust, and degree of engagement. The collected data are then analyzed using statistical techniques to identify patterns and relationships among variables. This quantitative component strengthens the study by providing empirical evidence that supports or complements the qualitative findings.

In terms of data collection, multiple sources are utilized to ensure data triangulation and enhance the validity of the research (M. D. Moon, 2019). Primary data include government policy documents, which provide insight into the objectives and frameworks of digital transformation policies. Interviews with stakeholders offer contextual and experiential information regarding policy implementation. Additionally, public perception surveys generate measurable data on how citizens perceive transparency and accountability in digital governance. Secondary data sources, such as government reports, international indexes (e.g., e-government development index), and previous research studies, are also used to support and contextualize the analysis.

For data analysis, qualitative data obtained from interviews and document reviews are analyzed using thematic analysis (Castleberry & Nolen, 2018). This involves identifying, categorizing, and interpreting key themes related to transparency, accountability, policy effectiveness, and implementation challenges. Meanwhile, quantitative data collected from surveys are analyzed using statistical methods such as regression analysis or Structural Equation Modeling (SEM). These techniques are employed to examine the relationships between digital transformation policies (independent variable) and governance outcomes, namely transparency and accountability (dependent variables).

### **3. RESULTS AND DISCUSSIONS**

#### **3.1 Results**

The findings of this study indicate that government digital transformation policies have a significant but uneven impact on public transparency and accountability. Based on the integration of qualitative and quantitative analyses, the results reveal that while digital initiatives contribute positively to governance, their effectiveness is influenced by multiple structural and contextual factors.

From the perspective of public transparency, the implementation of digital systems such as open data platforms, e-procurement, and online public service portals has improved the availability and accessibility of government information. Survey results show that a majority of respondents perceive an increase in access to public information, particularly in areas related to administrative services, budgeting, and procurement processes (Karjalainen & Kempainen, 2008). This is further supported by qualitative findings from interviews, where stakeholders acknowledge that digital platforms enable faster dissemination of information and reduce information asymmetry between the government and the public.

However, the results also highlight that transparency is not yet fully optimized. Although information is more accessible, issues remain in terms of data quality, completeness, and usability. Many respondents reported difficulties in understanding technical data or navigating digital platforms, indicating that transparency is still largely procedural rather than substantive. Furthermore, disparities in digital literacy and internet access contribute to unequal benefits across different segments of society.

In terms of accountability, digital transformation policies have led to improvements in monitoring, reporting, and administrative control mechanisms. The use of digital tracking systems, audit tools, and complaint platforms has enhanced the government's ability to document and evaluate its activities (Karjalainen & Kempainen, 2008). Quantitative analysis using regression/SEM indicates a positive relationship between the level of digital policy implementation and perceived accountability, suggesting that more advanced digital systems are associated with higher levels of government responsibility and responsiveness.

Nevertheless, the study finds that accountability improvements are more prominent at the administrative level than at the political and social levels. While internal processes such as reporting and auditing have become more structured and efficient, there is still limited evidence of strong enforcement mechanisms or sanctions for misconduct. Additionally, public participation in holding the government accountable remains relatively low. Although digital platforms for feedback and complaints exist, their utilization by citizens is not yet optimal, and responses from authorities are sometimes delayed or inconsistent.

Another important finding relates to the gap between policy design and implementation. The study reveals that many digital transformation policies are well-formulated at the national level but face challenges during implementation at the local level. Key barriers identified include limited technological infrastructure, insufficient human resource capacity, bureaucratic resistance to change, and lack of system integration. These factors reduce the overall effectiveness of digital initiatives and create inconsistencies in outcomes across different regions.

Furthermore, the analysis identifies several critical factors influencing the success of digital transformation policies, including institutional readiness, technological infrastructure, leadership commitment, and public digital literacy. Among these, institutional and technological readiness

emerge as the most significant determinants, as they directly affect the ability of government agencies to implement and sustain digital systems effectively.

In summary, the results demonstrate that government digital transformation policies have contributed to improving transparency and accountability, but the impact is partial and conditional. Transparency has increased in terms of information availability, while accountability has improved mainly in administrative processes (Carlitz, 2013). However, challenges related to implementation, accessibility, and public engagement limit the overall effectiveness of these policies. These findings suggest that digital transformation alone is not sufficient; it must be supported by strong institutions, inclusive access, and active citizen participation to achieve meaningful governance improvements.

### **3.2 Comparison with Previous Studies**

The findings of this study are generally consistent with previous research on digital governance, particularly in demonstrating that government digital transformation policies have a positive but not fully optimal impact on transparency and accountability. However, this study also provides a more nuanced understanding by highlighting the gap between policy design and implementation, as well as the conditional nature of these impacts.

In line with the findings of Hidayat (2025) and Setyarto et al. (2025), this study confirms that digital platforms such as open data systems and e-government services significantly improve access to public information, thereby enhancing transparency. Similar to their conclusions, this research finds that digitalization reduces information asymmetry and allows citizens to obtain government data more easily. However, this study extends previous work by emphasizing that increased access does not automatically translate into meaningful transparency, as issues related to data clarity, usability, and public understanding remain prevalent.

Furthermore, the results support the conclusions of Sharmin and Chowdhury (2025), who argue that digital transformation contributes to improved efficiency and administrative performance. This study similarly finds that digital systems enhance administrative accountability, particularly through improved monitoring, reporting, and documentation processes. Nevertheless, while prior studies tend to present a more optimistic view of digital governance outcomes, this research reveals that such improvements are often limited to internal bureaucratic processes and do not always extend to broader political or social accountability.

The findings also align with the work of Cao (2024) and Paselle et al. (2025), which highlight the importance of citizen participation in strengthening transparency and accountability. Both studies suggest that digital platforms can facilitate greater public engagement; however, this research confirms that participation levels remain relatively low in practice. This indicates that the mere availability of digital tools is insufficient without active efforts to encourage citizen involvement and improve digital literacy.

In addition, the study corroborates the conclusions of Mappisabbi, Haris, and Zuhri (2024), who identify implementation challenges such as infrastructure limitations and resistance to change within government institutions. Similarly, this research finds that disparities in technological readiness and institutional capacity significantly affect the success of digital transformation policies. These findings reinforce the argument that digital governance outcomes are highly dependent on contextual factors rather than technology alone.

Moreover, consistent with the analysis by Zhao and Yaakop (2024) and Yeoh et al. (2025), this study highlights the importance of institutional and technological readiness as key determinants of successful digital transformation. The results confirm that higher levels of digital maturity are associated with better transparency and accountability outcomes. However, this study adds to the literature by demonstrating that even in contexts where digital systems are available, their impact may be limited if not supported by strong governance frameworks and effective implementation strategies.

Despite these similarities, this study contributes to the existing body of knowledge by providing a clearer explanation of the gap between policy formulation and actual outcomes. While many previous studies focus on the potential benefits of digital governance, this research emphasizes the discrepancies that arise during implementation, particularly at the local level. It also highlights that transparency and accountability improvements are often procedural rather than

substantive, suggesting that digital transformation may create the appearance of reform without fully addressing underlying governance issues.

While this study confirms the general consensus in the literature that digital transformation policies can enhance transparency and accountability, it also challenges overly optimistic assumptions by demonstrating that these effects are partial, uneven, and highly dependent on supporting conditions. This comparison underscores the need for a more critical and context-sensitive approach to evaluating digital governance initiatives, particularly in developing country settings.

### **3.3 Why Policies Succeed or Fail**

The success or failure of government digital transformation policies in improving public transparency and accountability is not determined solely by the presence of technology, but rather by a complex interaction of institutional, technological, and social factors. This study finds that while digital policies have strong potential to enhance governance, their outcomes vary significantly depending on how these factors are managed during implementation.

One of the primary determinants of policy success is institutional readiness (Amis & Aïssaoui, 2013). Digital transformation requires not only formal regulations and strategic plans but also strong organizational capacity, clear governance structures, and committed leadership. Policies tend to succeed when government institutions demonstrate a high level of coordination, accountability, and willingness to reform. In contrast, weak institutional capacity, fragmented bureaucratic structures, and lack of leadership commitment often lead to ineffective implementation. Resistance to change within public institutions is another critical barrier, as bureaucratic actors may be reluctant to adopt new systems that disrupt established routines or reduce discretionary power.

Another key factor is technological readiness, which includes the availability of infrastructure, system integration, and technical expertise (Al-araibi et al., 2019). Policies are more likely to succeed in environments where digital infrastructure is reliable, systems are interoperable, and human resources possess adequate digital skills. Conversely, in regions with limited internet access, outdated systems, or insufficient technical capacity, digital transformation initiatives often fail to deliver their intended outcomes. The existence of a digital divide further exacerbates these challenges, as unequal access to technology limits the reach and inclusiveness of digital governance.

In addition, policy design and implementation strategy play a crucial role (Junginger, 2013). Policies that adopt a purely top-down approach may face difficulties at the implementation level if they do not consider local conditions and stakeholder needs. On the other hand, policies that incorporate bottom-up elements such as feedback from local governments, civil servants, and citizens tend to be more adaptive and effective. Successful policies are typically those that strike a balance between clear central direction and flexibility in execution. Poorly designed policies, particularly those that are overly ambitious or lack clear operational guidelines, are more likely to result in implementation gaps.

Citizen participation and digital literacy also significantly influence policy outcomes (Yue et al., 2019). Digital transformation policies are more effective when citizens actively engage with digital platforms, access information, and participate in governance processes. High levels of digital literacy enable citizens to utilize available tools, thereby strengthening transparency and social accountability. However, when public awareness is low or digital skills are limited, the use of digital platforms remains minimal, reducing the overall impact of such policies. In many cases, digital systems exist but are underutilized, leading to a mismatch between policy expectations and actual outcomes.

Furthermore, the presence of supporting legal and regulatory frameworks is essential for ensuring accountability. Digital systems can improve data availability and monitoring processes, but without clear rules, enforcement mechanisms, and sanctions for misconduct, accountability remains weak. Policies tend to fail when they focus primarily on technological solutions without strengthening governance structures and legal oversight. This results in a situation where transparency is increased in form but not in substance, and accountability mechanisms lack effectiveness.

Finally, sustainability and continuity are critical factors in determining long-term success. Digital transformation is not a one-time initiative but an ongoing process that requires continuous investment, evaluation, and improvement (Herbert, 2017). Policies that lack long-term planning,

funding, and maintenance strategies often experience decline after initial implementation. In contrast, sustainable policies are those that are regularly updated, supported by adequate resources, and integrated into broader governance reforms.

In summary, government digital transformation policies succeed when they are supported by strong institutions, adequate technological infrastructure, inclusive participation, and effective implementation strategies. Conversely, they fail when these elements are absent or poorly managed. The findings of this study suggest that technology alone cannot guarantee improved transparency and accountability; rather, it must be embedded within a comprehensive governance framework that addresses institutional, social, and regulatory dimensions.

### **3.4 Contextual Factors (Political, Social, and Technological)**

The effectiveness of government digital transformation policies in enhancing transparency and accountability is strongly influenced by the broader contextual environment in which these policies are implemented (Sarker et al., 2018). This study identifies three key contextual dimensions: political, social, and technological that shape the success or limitations of digital governance initiatives.

From a political perspective, the level of political will and commitment plays a decisive role in determining policy outcomes. Digital transformation policies are more likely to succeed when they are supported by strong leadership, clear policy direction, and a genuine commitment to transparency and accountability. Governments that prioritize openness and anti-corruption measures tend to implement digital systems more effectively, using them as tools for reform rather than merely symbolic initiatives. Conversely, in political environments where transparency is not a priority, digital policies may be implemented superficially, serving more as instruments of image-building than as mechanisms for real accountability (Eide, 2016). Additionally, political stability and consistency in policy direction are critical, as frequent changes in leadership or policy priorities can disrupt the continuity of digital transformation efforts. The presence of robust legal frameworks and oversight institutions further strengthens accountability by ensuring that digital systems are supported by enforceable regulations.

From a social perspective, factors such as public awareness, digital literacy, and citizen engagement significantly influence the impact of digital governance. Digital transformation policies rely heavily on active public participation to achieve meaningful transparency and accountability (Milakovich, 2012). When citizens are aware of their rights, capable of using digital platforms, and motivated to engage with government systems, they can effectively access information, provide feedback, and hold public officials accountable. However, in many contexts, particularly in developing regions, low levels of digital literacy and limited access to technology create barriers to participation. This results in unequal benefits, where only certain segments of society can take advantage of digital services, while others remain excluded. Cultural factors also play a role, as trust in government institutions and willingness to participate in governance processes can vary across communities. A lack of trust may discourage citizens from engaging with digital platforms, thereby weakening the potential impact of transparency and accountability initiatives (Lindquist & Huse, 2017).

From a technological perspective, the availability and quality of digital infrastructure are fundamental to the success of digital transformation policies. Reliable internet access, system interoperability, data security, and user-friendly platforms are essential components of effective digital governance. In contexts where technological infrastructure is well-developed, digital systems can operate efficiently, enabling real-time information sharing, integrated services, and effective monitoring mechanisms. However, in areas with limited infrastructure, unstable connectivity, or fragmented systems, digital initiatives often face operational challenges that reduce their effectiveness. Technological readiness also includes the capacity of government institutions to manage and maintain digital systems, which requires skilled human resources and ongoing investment. Furthermore, issues related to cybersecurity and data privacy can affect public trust in digital platforms; if citizens perceive digital systems as insecure, they may be reluctant to use them, thereby limiting their impact.

These three contextual dimensions are closely interconnected and collectively shape the outcomes of digital transformation policies (Hanelt et al., 2021). For example, strong political

commitment can drive investment in technological infrastructure and promote social inclusion through digital literacy programs. Similarly, high levels of public engagement can reinforce political accountability and encourage continuous improvement in digital systems. Conversely, weaknesses in one dimension can undermine progress in others, leading to suboptimal policy outcomes.

The success of government digital transformation policies cannot be understood in isolation from their political, social, and technological contexts. These factors determine not only how policies are implemented but also how they are perceived and utilized by stakeholders (Green & Aarons, 2011). Therefore, achieving meaningful improvements in transparency and accountability requires a comprehensive approach that addresses these contextual dimensions simultaneously, ensuring that digital transformation is both inclusive and sustainable.

### **3.5 Implications**

The findings of this study provide important implications for both theoretical development and practical application in the field of public administration and digital governance. By examining the impact of government digital transformation policies on transparency and accountability, this research contributes to a deeper understanding of how digital initiatives shape governance outcomes, particularly in developing country contexts.

From a theoretical perspective, this study enriches the existing literature on public administration and digital governance by offering an integrated analysis that connects digital transformation policies with core governance principles, namely transparency and accountability (Meyerhoff Nielsen & Jordanoski, 2020). While previous studies often focus on technological adoption or service efficiency, this research emphasizes the governance outcomes of digitalization, highlighting that the presence of digital systems alone is insufficient to guarantee meaningful improvements. Instead, the study demonstrates that the effectiveness of digital governance is contingent upon institutional readiness, citizen participation, and implementation quality.

Furthermore, this research contributes to the ongoing discourse on policy implementation by illustrating the gap between policy design and actual outcomes. It reinforces the idea that digital transformation should not be viewed merely as a technical process but as a complex socio-political and institutional reform (Sharipov et al., 2019). By integrating perspectives from e-government theory, transparency, accountability, and policy implementation, this study offers a more comprehensive framework for analyzing digital governance. As such, it provides a conceptual foundation for future research to explore the dynamic interactions between technology, institutions, and society in shaping governance performance.

From a practical perspective, the findings offer several important recommendations for policymakers aiming to enhance the effectiveness of digital transformation policies. First, there is a need to improve system integration across government agencies. Fragmented and uncoordinated digital systems limit the potential benefits of digital governance, as they create inefficiencies and hinder the flow of information. Policymakers should prioritize the development of interoperable platforms that enable seamless data sharing and coordination among institutions.

Second, increasing public engagement is essential to maximizing the impact of digital policies on transparency and accountability. Governments should not only provide digital platforms but also actively encourage citizen participation through awareness campaigns, user-friendly interfaces, and digital literacy programs (Sharipov et al., 2019). Enhancing public involvement will strengthen social accountability and ensure that digital systems are utilized effectively.

Third, it is crucial to strengthen legal and regulatory frameworks that support digital governance (Milakovich, 2012). Clear regulations regarding data management, information disclosure, and accountability mechanisms are necessary to ensure that digital systems operate within a robust governance structure. Additionally, enforcement mechanisms must be established to ensure compliance and address misconduct, thereby enhancing trust in government institutions.

In addition to these key recommendations, policymakers should also focus on building institutional capacity, investing in technological infrastructure, and ensuring the sustainability of digital initiatives (Linkov et al., 2018). Digital transformation should be approached as a long-term process that requires continuous evaluation, adaptation, and improvement.

This study underscores that the success of digital transformation policies depends not only on technological innovation but also on the alignment of institutional, social, and regulatory factors (Linkov et al., 2018). By addressing these dimensions, governments can more effectively leverage digital technologies to achieve meaningful improvements in transparency and accountability.

#### 4. CONCLUSION

This study examined the impact of government digital transformation policies on public transparency and accountability, with a focus on understanding both their potential benefits and practical limitations. The findings indicate that digital transformation has contributed positively to governance by improving access to information, enhancing administrative processes, and supporting monitoring and reporting mechanisms. In particular, transparency has increased through the availability of digital platforms that provide public access to government data, while accountability has improved, especially at the administrative level, through more structured and traceable systems. However, the study also reveals that these improvements are not yet fully optimal or evenly distributed. Transparency remains largely procedural, as challenges related to data quality, accessibility, and public understanding persist. Similarly, accountability is more evident in internal administrative processes than in broader political and social dimensions, where enforcement mechanisms and citizen participation are still limited. These findings highlight a significant gap between policy design and actual implementation, indicating that the existence of digital policies does not automatically guarantee effective governance outcomes. Furthermore, the study identifies several key factors that influence the success of digital transformation policies, including institutional readiness, technological infrastructure, political commitment, and social conditions such as digital literacy and public engagement. The interaction of these factors determines whether digital initiatives can produce meaningful and sustainable improvements in transparency and accountability. Without adequate support in these areas, digital transformation risks becoming a symbolic reform rather than a substantive one. While government digital transformation policies hold significant potential to enhance transparency and accountability, their effectiveness is conditional and context-dependent. To achieve their intended goals, digital initiatives must be accompanied by strong institutional frameworks, inclusive access to technology, active citizen participation, and consistent policy implementation. Therefore, digital transformation should be viewed not merely as a technological advancement, but as a comprehensive governance reform that requires alignment between technology, institutions, and society.

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