

Gender issues in local government accountability reports: insights from Islamic regions in Indonesia

Habib Muhammad Shahib,¹ Nur Amanah²

Mohamed Omar Abdulrahim³

^{1,2}Universitas Fajar, Makassar, Indonesia

³Misurata University, Misurata, Libya

email: muh.shahib@unifa.ac.id

Abstract

Purpose - The purpose of this research is to examine how the implementation of gender-friendly policies for women is reflected in local government accountability reports regarding the coherence of government policies-programs-reporting to the public, especially in Islamic areas, in the context of a democratic country like Indonesia.

Method - The provincial governments of Aceh and West Sumatra were the main settings for this study, as they are the two main Islamic regions in Indonesia. This study used a qualitative content analysis approach to analyze the research data based on Accountability Reports in the span of 2017-2021, which was the primary data source for this research.

Result - The results showed that the disclosure of gender issues in the accountability reports of the two provincial governments was still low, below 50% of the 18 indicator items used in this study. In addition, there is no standardized format for submitting government performance indicators and explanations.

Implication - This research emphasizes that there is still a need for public encouragement for specific issues to receive an optimal policy share at the local government level.

Originality - This is the first study known to examine Islamic values and gender disclosures in local government settings.

Keywords: accountability; gender; local government; Islamic values



Introduction

Gender equality between men and women has emerged as an important global concern and is closely linked to efforts to achieve sustainable development (UN, 2022; UNDP, 2018). In this context, the United Nations (UN) Sustainable Development Goals (SDGs) have emphasized achieving gender equality and women's empowerment (UNDP, 2018). While SDGs provide a universal framework for progress, their application in diverse cultural contexts requires different explorations. In particular, they can be applied as a reference for government policies in public programs down to the local level (Guarini et al., 2022). On the other hand, from the public side, the SDGs' framework could act as a public reference for measuring the accountability of government policy achievements in some public-important themes, including gender-related issues (Cohen et al., 2023; Guarini et al., 2022).

One approach commonly adopted by government policy analysts to measure the alignment between development goals and government performance achievements is through the study of government accountability reports (Guthrie et al., 2017; Guthrie & Martin-Sardesai, 2020). The pattern of assessing government accountability reports was mainly popularized by public-sector accounting and accountability researchers (da Cruz et al., 2016; Guthrie & Martin-Sardesai, 2020). They depart from the logic of the policy-work program-accountability report linkage that underlies how a public institution works (Guthrie & Martin-Sardesai, 2020). In the context of gender-based policies implemented by the government. Previous research tends to focus on specific gender issues, such as equal rights, poverty, education, and democracy, which tend to be approached from a sociological, anthropological, and popular cultural perspective in a broad study (Ampaire et al., 2020; Kabeer, 2015; Siscawati et al., 2020). There have been fewer attempts to look at gender issues from the perspective of how the role of government, especially local government, as the leading actor in direct contact with the daily lives of civil society, shows their commitment to solving gender problems in a measurable and accountable manner in the front of the

public. Especially in the current era, where violence and inequality to economic access tend to be embedded in women's daily lives (Abdul Latif Jameel Poverty Action Lab, 2021; DW, 2022). Questioning the commitment of local government becomes important on gender-related issues. Moreover, in the context of how local governments address those problems in their policies and align the gender-related policies with cultural values upheld by local communities (Christensen et al., 2020).

To fill the gap in previous research, this study aimed to examine how the implementation of (women) gender-friendly policies is reflected in local government accountability reports to see the coherence between policies, work programs, and government reporting to the public, especially in Islamic regions. Indonesia was chosen as the setting for this research because it is unique in its socio-political and cultural contexts. Indonesia is a country where most of the population (86.7% or around 237 million people) is Muslim, making it the country with the largest Muslim population in the world (Pew Research Center, 2019). However, Indonesia is not an Islamic-based country; democracy is the way of governing this country, making it also one of the largest democratic countries in the world (Woodward, 2015).

Indonesia is certainly interesting to study, especially regarding how Islamic values believed by the majority of the population are implemented in government policies. This is especially true in the current era of strengthening autonomy (Harun et al., 2013) in regions with firm Islamic characteristics. Two regions, namely the provinces of Nangroe Aceh Darussalam (Aceh) and West Sumatra (Sumbar), were investigated in this study. These two regions have strong Islamic characteristics in modern Indonesia. Aceh province has the largest Muslim population in Indonesia (98.56% of the total ± 5.33 million people) (KataData, 2022) and receives special autonomy so that it can implement Islamic shariah (rules) in its local regulations (Hakim et al., 2021). Meanwhile, the province of West Sumatra is known as a region where Islamic values are the cultural reference of the Minangkabau tribe, which comprises the majority of the population through their philosophy "Adat Basandi Sarak, Sarak Basandi Kitabullah" (customary rules are based on [Islamic] shariah,

and shariah is based on the Book of God (Alqur'an) (Salim, 2015)). It makes sense because this is consistent with the majority of the population in that region from time to time (the latest data show a Muslim population of 97.6% of the total ± 5.6 million people) (KataData, 2022). This research also enriches the study of how Islamic values that aim to bring justice and goodness to the universe, or better known as *maqashid sharia* (Kamali, 2012; Shu et al., 2021), interact in harmony with the global reference of SDGs in overcoming issues of policy inequality towards women. The study is still lacking in government accountability reports.

Therefore, this study may be the first to examine the intersection of Islamic values and gender disclosure within a local government setting. This research not only highlights the unique aspects of local governments operating in Islamic regions but also sheds light on the broader implications of religious and cultural values in promoting gender equity in the public sector. By focusing on this intersection, this study offers valuable insights into how gender disclosure is perceived and managed in environments where Islamic values are predominant, thereby contributing to a more comprehensive understanding of socioenvironmental accountability in diverse cultural contexts.

This paper is then divided into several sections. The second part is a literature review on local government accountability that reflects the alignment of government policies and practices as well as the values adopted by the community in terms of addressing issues around women and the concept of *maqashid sharia* as a reference for Muslims in social interaction and building civilization, especially its alignment with the SDGs' gender equality goals. Section three is an explanation of the research methods used in this study. The fourth section presents and discusses the results of the study. Finally, the conclusions and suggestions for policy and further research are presented.

Literature Review

Accountability report: a reflection of the government's policies and values

Accountability reports have evolved to reflect not only financial performance, but also broader government policies and values. This transition emphasizes a shift towards more comprehensive governance, where these reports serve as mirrors that reflect the ethos and priorities of organizations, including government organizations (Adams, 2015).

The evolution of accountability reports from a narrow focus on financial performance to encompassing a wider array of government policies and values marks a significant shift in the paradigm of governance and public accountability. In this context, these reports have transcended their traditional role and now function as critical instruments that vividly capture and communicate the ethos, priorities, and commitments of organizations, particularly within the government sector. This transformation, as noted by Adams (2015), is indicative of a broader trend towards holistic governance, where the scope of accountability extends beyond mere financial metrics to include social, ethical, and environmental dimensions. This comprehensive approach aligns with the stakeholder theory in accounting, which posits that organizations, including government entities, are accountable not just to shareholders, but to a wider array of stakeholders, including citizens, employees, legislatures, and the community at large (Guthrie et al., 2017).

Stakeholder theory in accounting and accountability discourses emphasizes the importance of considering the interests and well-being of all stakeholders in decision-making processes and disclosures (Deegan, 2017). In this framework, accountability reports become vital tools for communicating how government policies and values align with the expectations and needs of these diverse stakeholders (Guthrie & Martin-Sardesai, 2020). By providing a transparent view into how governments manage and allocate resources, uphold ethical standards, and address social and environmental challenges, these reports facilitate a deeper understanding and engagement between governments and their

stakeholders. This enhanced transparency and accountability are essential for building trust and legitimacy, which are crucial in a democratic society (Guthrie & Martin-Sardesai, 2020; Markoff, 2015).

In line with the evolved civilization, the government's accountability reports are advancing too to answer society's needs. The reports provided more profound insights into the policies and values that drive government programs. Quinlivan et al. (2014) and Guthrie and Martin-Sardesai (2020) state that beyond fiscal data, the narrative section of accountability reports often presents indicators that directly or indirectly reflect the government's ideology and commitment to public issues. The report's information may signal focus areas, such as sustainability, human rights, or economic equality. Primarily, this is shown in the emphasis, use, or omission of language and information in certain sections, which often provides a clear picture of the government's values and priorities that underpin government programs (Guarini et al., 2022; Guthrie & Martin-Sardesai, 2020; Quinlivan et al., 2014).

Unfortunately, previous research on accountability reports has focused on assessing the secular orientation of government policies, which tend to be oriented towards economic and material benefits (Guarini et al., 2022; Guthrie & Martin-Sardesai, 2020). There are still limited studies that have looked at how religious values embraced by most of the community influence government policies, especially in the context of local government organizations directly related to the community. Though, research on this topic has become commonplace in the context of accountability and sustainability reports in the private sector (Shu et al., 2021). Thus, we consider the context of local governments in Indonesia, especially in Muslim regions, whose accountability patterns are currently still based on general disclosure references, mainly referring to two main rules: (1) Regulation of the Minister of Home Affairs No.18/2020 as the basis for preparing local government performance accountability reports, and (2) Letter of the Ministry of State Apparatus Empowerment and Bureaucratic Reform No. 5/2021 concerning the reporting patterns of local government accountability reports. This study enriches the discussion on the interrelationship between

the values adopted by most people, policies, and government accountability reporting, especially in addressing issues of gender equality between women and men.

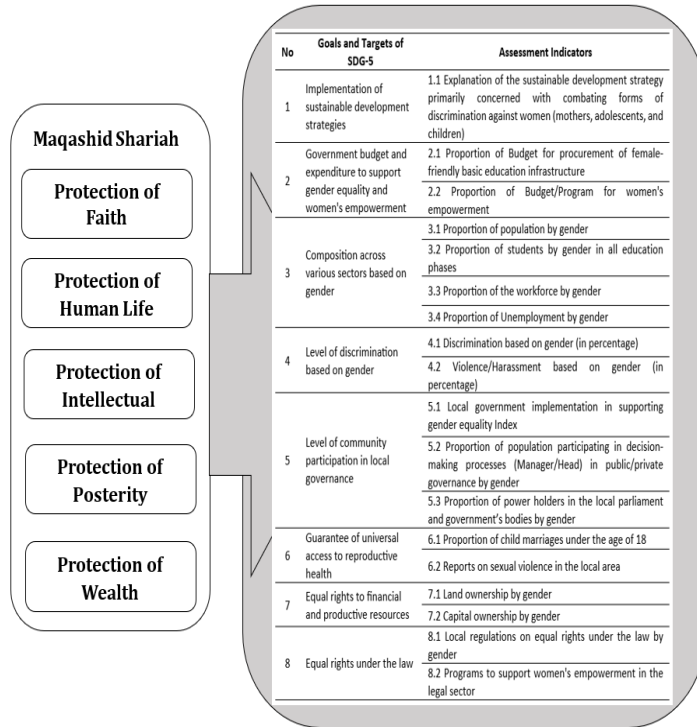
SDG-Gender equality and *maqashid sharia*: a harmony of universal values

Most previous studies have typically focused on globally accepted values to assess the values that guide government actions in public development projects. This has become especially relevant since the Sustainable Development Goals (SDGs) promoted by the United Nations have become an international benchmark for development (Elalfy et al., 2021; Guarini et al., 2022). These 17 SDGs often serve as a foundation for research concerning government accountability and management reports that echo government policy decisions (Guarini et al., 2022). However, there is a noticeable gap in the study of aligning SDGs with specific community values such as religious principles. While such studies have begun to be conducted in the context of private companies' accountability reports (Said et al., 2018; Shu et al., 2021).

This gap in research becomes particularly interesting, especially considering this study's objective: to understand how SDG goals on gender equality align with Islamic values, predominantly in regions recognized as Islamic areas in Indonesia. In understanding Islamic values, scholars highlight the guiding concept of the objectives of Islamic law, termed "*maqashid sharia*." This concept is rooted in primary Islamic texts and traditions, including the Qur'an, Sunnah, Ijma' Ulama, and Qiyas. Fundamentally, it is inspired by Imam Al-Ghazali's ideas that emphasizes protecting faith, life, intellect, lineage, and wealth to bring justice and goodness to the world as the objective of Islamic laws (Kamali, 2012). Specifically, *maqashid sharia* provides guidance on human interactions (Arabic: muamalah) both among Muslims and between Muslims and non-Muslims (Kamali, 2012). As a principle, it endorses all forms of muamalah unless explicitly prohibited by Islamic fundamental law (Zailani et al., 2022). Such open and inclusive perspectives have historically fostered the growth of human civilization (Kamali, 2012).

Given Islam's endorsement of open human interaction, there is compelling interest in examining the compatibility between SDGs, especially SDG-5 on gender equality and *maqashid sharia*. As defined by the UNDP and the SDGs framework (UN, 2022; UNDP, 2018), SDG-5 emphasizes ending discrimination against women and girls. It advocates equal rights, resources, and opportunities in numerous domains, such as employment, education, and health, and condemns sexual violence against women (UNDP, 2018). These goals of SDG-5 resonate with the ethos of *maqashid sharia*, which champions human dignity, justice, and the greater good (see: Figure 1).

These issues are relevant to Indonesians as well. Civil society advocacy movements and non-government organizations (NGOs) have noted that many regions in Indonesia are unfriendly to women and children (Komnas Perempuan, 2022; Larasati, 2021). In general, there are three main issues related to gender in Indonesia. First, discrimination against women and children in accessing public facilities, such as health, transportation, and education, persists. Although recent advancements have been made in public facilities, they are not evenly distributed across the country. Good public facilities are mainly concentrated on Java, particularly in large cities (Kompas.id, 2023). Second, protecting women and children from violence is a significant concern. The rate of violent acts against women and children remains high in Indonesia, particularly in cases of sexual violence and regions with high socio-environmental conflicts such as agrarian conflicts (Komnas Perempuan, 2022; VOA Indonesia, 2022). Cultural influences also contribute to women and children not reporting their cases to authorities, leading to higher actual numbers of violence in many regions. Third, inequality exists in the rights of productive resources and jobs. NGOs still find disparities in the provision of economic access to women. Employers often focus on a woman's age, marital status, and number of children, rather than their ability to work. These requirements have become a significant barrier for women in Indonesia to obtain quality jobs amid the increasing cost of living (Abdul Latif Jameel Poverty Action Lab, 2021; Larasati, 2021).



*Maqashid sharia based on the development of Imam Al-Ghazali

**The SDG-5's targets and indicators have been adjusted to the context of Local Government in Indonesia

Figure 1. The Alignment between Maqashid Sharia and SDG-5's Targets

Considering these issues, it is interesting to examine the local context as a social setting in which problems related to women and children generally occur. Specifically, the relationship between local cultural influence and the government's role in addressing these problems is worth studying. The alignment between the gender equality goals of the Sustainable Development Goals (SDGs) and the principles of *maqashid sharia* is interesting to study in the context of local government strategies and policies in Islamic regions. This is especially relevant when examining how Islamic values, which are believed

by most of the population, are reflected in the alignment between policies, programs, and government accountability reports, as is the purpose of this research. Especially when seeing the local government as the main actor that has the powerful power to manage gender issues and be accountable to the public as regulated by the central government. At the same time, by addressing prevalent misconceptions in many Western societies about Islamic perspectives on gender rights (Goolam, 2001), this study ultimately supports inclusive growth, mutual respect, and enhanced global collaboration. Figure 1. then become our research framework in assessing the accountability of gender related issues in local government's accountability reports that also in line with the *maqashid sharia*.

Research Methods

According to the research objective, this study aimed to observe how the implementation of (women) gender-friendly policies for women is reflected in the local government accountability reports of two main Islamic regions in Indonesia. Ontologically, this research was developed under the interpretive paradigm that believes reality is subjective, varied, and socially constructed. Therefore, this paradigm emphasizes the importance of understanding the subjective meanings and experiences of individuals and organizations within their social contexts rather than hypothesis testing. In the context of this study, the qualitative content analysis method is particularly appropriate for examining the accountability reports of Islamic local governments in the Aceh and West Sumatra provinces, as it allows for an in-depth exploration of the nuanced ways (Hahn & Lülfs, 2014; Miles et al., 2014) that reflect local governance policies, values, and their alignment with both Sustainable Development Goal 5 (SDG-5) and *maqashid sharia*.

This study used a qualitative content analysis approach (Hahn & Lülfs, 2014; Miles et al., 2014) from data obtained from the accountability reports of Islamic local governments that were the object of this research study (Aceh and West Sumatra provinces) within the latest five-year period (2017-2021) according to the availability of these reports on their official websites.

Furthermore, SDG-5 adapted to the context of the Local Government in Indonesia and aligned with *maqashid sharia*, as illustrated in Figure 1, become a reference for conducting qualitative content analysis. We then symbolized "1" for themes that were disclosed in accountability reports and "0" for pieces that were not disclosed, as the qualitative content analysis approach is commonly used in accounting and accountability research (Jose et al., 2017; Miles et al., 2014). This study also enriches its analysis by using trend analysis (Boiral, 2013) based on the percentage of disclosure and in-depth analysis (Hahn & Lülfs, 2014; Miles et al., 2014) to see how the government's gender policies were disclosed in the current context.

Table 1. Gender Issues Disclosure Trend

Local Government	Year	Reports	Total Disclosure	%	Local Government	Year	Reports	Total Disclosure	%		
Aceh	2017	LAKIP	5	28%	West Sumatera	2017	LAKIP	7	39%		
		LPPD	0	0%			LPPD	0	0%		
		LKPD	7	39%			LKPD	5	28%		
	2018	LAKIP	11	61%		2018	LAKIP	8	44%		
		LPPD	0	0%			LPPD	0	0%		
		LKPD	9	50%			LKPD	5	28%		
	2019	LAKIP	8	44%		2019	LAKIP	8	44%		
		LPPD	0	0%			LPPD	0	0%		
		LKPD	8	44%			LKPD	5	28%		
	2020	LAKIP	8	44%		2020	LAKIP	7	39%		
		LPPD	11	61%			LPPD	7	39%		
		LKPD	7	39%			LKPD	4	22%		
	2021	LAKIP	12	67%		2021	LAKIP	4	22%		
		LPPD	11	61%			LPPD	6	33%		
			LKPD	8		44%		LKPD	6	33%	
	Average			7		39%	Average			4.8	27%

*There are three types of local government accountability reports in Indonesia that must be published to the public each year. (1) LAKIP (Government Performance Accountability Report), (2) LPPD (Local Government Administration Report), (3) LKPD (Local Government Financial Report).

Results and Discussion

Level of Gender Disclosure and Implementation of SDG-5

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Referring to the results of the descriptive trend analysis (Table 1), this study shows that, on average, the disclosure of gender issues based on SDG-5 in the most recent five-year time span (2017-2021) in the accountability reports of the two Islamic Provinces of Indonesia is still low, still below the value of 50% of the total 18 indicator items (based on Figure 1). Aceh scored an average of 39% and West Sumatra scored an average (27%) of its total disclosure across accountability reports. Furthermore, this study found that seven (Aceh) and nine (West Sumatra) items tend not to be disclosed by these two Islamic local governments, as shown in Table 2.

Table 2. The issues that tend to not be disclosed in accountability reports

Aceh	West Sumatra
2.1 Proportion of budget for procurement of female-friendly basic education infrastructure	2.1 Proportion of budget for procurement of female-friendly basic education infrastructure
3.2 Proportion of students by gender in all education phases	3.2 Proportion of students by gender in all education phases
4.1 Discrimination based on gender (in percentage)	3.4 Proportion of unemployment by gender
4.2 Violence/harassment based on gender (in percentage)	4.2 Violence/harassment based on gender (in percentage)
6.1 Proportion of child marriages under the age of 18	6.1 Proportion of child marriages under the age of 18
6.2 Reports on sexual violence in the local area	6.2 Reports on sexual violence in the local area
7.1 Land ownership by gender	7.1 Land ownership by gender
	7.2 Capital ownership by gender
	8.1 Local regulations on equal rights under the law by gender

Referring to the results of the trend analysis, we provide an explanation based on an in-depth analysis (Hahn & Lülfs, 2014; Miles et al., 2014) of the accountability reports of the two Islamic local governments. This is to understand the pattern of disclosure of gender issues in the context of local governments in Indonesia.

Simplification of disclosure: popular vs. unpopular indicators

The first thing we found after conducting an in-depth analysis of the accountability reporting patterns of the Aceh and West Sumatra provincial governments is that there tends to be a pattern of simplification of disclosure for specific issues that tend not to be popular in the community, such as gender issues. Governments tend to emphasize disclosing and explaining macroeconomic indicators, such as poverty, unemployment, economic growth, income inequality, the human development index, and audit results, such as the unqualified opinion. This is also in line with previous research findings that show that local governments in Indonesia tend not to be transparent about socio-environmental issues (Shahib et al., 2020), even in light of the availability of government regulations (see (1) Regulation of the Minister of Home Affairs No.18/2020 as the basis for preparing local government performance accountability reports, and (2) Letter of the Ministry of State Apparatus Empowerment and Bureaucratic Reform No. 5/2021 concerning the reporting patterns of local government accountability reports).

This is understandable because these macroeconomic and financial indicators are very popular as a public discourse that is always discussed by the public in their daily lives to measure the success of local government performance (Melitski & Manoharan, 2014). Moreover, in the context of the era of local government autonomy in Indonesia, local government performance can be said to reflect the performance of the Regional Head (Governor/Mayor/Regent), which, in turn, becomes very political (Aspinall, 2013). Because in the Indonesian context, a regional head can be elected for up to two terms (Aspinall & Mas' udi, 2017). Thus, the achievement of

popular indicators is very important to maintain, so that the political capital of the regional head remains strong along with the coalition of supporting political parties (Aspinall & Mas' udi, 2017).

Using the stakeholder and legitimacy theory perspective (Deegan, 2017), we observed that while gender issues and SDG goals (as detailed in Table 2) align with the spirit of *maqashid sharia*, they seem to lack significant public traction in both Aceh and West Sumatra. This might explain why these provinces have low transparency regarding such topics in their accountability reports even though these both local governments are in Islamic regions. In other words, the non-optimal disclosure of gender issues by local governments in the two regions cannot necessarily be interpreted as a weakness of Islamic values as a reference for local governments. However, it can be interpreted that gender issues are not yet seen by the local government as important references and have strong political advantages, such as the accountability of economic issues to the government regime.

Homework for Islamic local governments: harmonizing performance formats and indicators to accountability reports

Furthermore, the accountability reports of these two local governments tend to be inconsistent in conveying their performance achievements in the form of reports. As a government agency, whose reporting logic is very much based on rules (Guthrie & Martin-Sardesai, 2020), this may be due to the absence of a standardized format or template that serves as a reference for local government performance reporting, especially in the context of LAKIP and LPPD. Primarily, it is related to how indicators are positioned in each issue to be explained. Use, placement, indicators, and their explanations tend to change from year to year, especially in the context of gender issues. The pattern of placement of indicators and explanations is found only in financial reports (LKPD), which already have standardized standards for report submission regulated by government accounting standards. This may also contribute to the level of disclosure of gender issues addressed by SDG-5,

which tends to be inconsistently present in local government accountability reports, as shown in Tables 1 and 2.

Based on this, the local government, and central government, as regulators of accountability reporting, should jointly formulate a standard template on how local government performance indicators should be compiled along with their explanations. Perhaps the disclosure pattern of private entities that use index tables and hyperlinks to facilitate tracing to discussions (Boiral, 2013; de Souza Gonçalves et al., 2014) can be an alternative in preparing the template. This, in turn, can also help in designing and evaluating the alignment of performance, the indicators used, and the information that reaches the public remains relevant and reliable in guarding Islamic values in development.

Conclusion

The purpose of this study is to examine the implementation of gender-friendly policies, based on the alignment of the SDG-5 and maqashid sharia, reflected in the accountability reports of local governments, namely the Provincial Governments of Aceh and West Sumatra, as two Islamic regions of Indonesia. We then identified that the 5th goal of the SDGs tends to be aligned with the spirit of the maqashid sharia, which focuses on protecting human dignity, justice, and mutual benefit between men and women.

However, based on our in-depth and content analysis approach, on average, the disclosure of gender issues based on the SDG-5 in the most recent five-year period (2017-2021) in the accountability reports of the two provincial governments is still low, which is still below the value of 50% of the total 18 indicator items. Aceh scored an average of 39% and West Sumatra scored an average of 27% of its total disclosure across accountability reports. In addition, there are 7-9 points of issues related to gender anti-discrimination that tend not to be disclosed in the Aceh and West Sumatra Provincial Governments' accountability reports. These issues are mainly related to the disclosure of government budgets to support women-friendly public facilities, the proportion of female students, unemployment, the rate of

harassment of women, the rate of early marriage, the incidence of sexual violence, and the proportion of resource ownership between men and women. This is likely due to the fact that the disclosure patterns of the two governments tend to focus on popular (economic and financial) indicators. In addition, it is also caused by the absence of a standardized format in the preparation of government accountability reports that harmonizes information on performance indicators and their explanations.

The results of this study have several practical implications. This study emphasizes that a real movement is needed to make non-financial performance references, such as gender, widely discussed in the community to obtain an optimal policy portion at the local government level. In addition, there is a need for a standardized format for preparing accountability reports that harmonizes the use of indicators and their explanations to align with the goals of the SDGs.

This study then calls for further research that focuses on comparing the content of local government accountability reports based on specific issues, such as gender and other issues that the UN's SDGs aim to achieve compared to local values or knowledge. There is scope to investigate the similarities and differences in these topics in either a single-country context or cross-country comparisons. This approach can also be both qualitative and quantitative to enrich accountability studies in different contexts, values, and paradigms.

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