



The Impact of Parking Digitalization Readiness on the Optimization of Local Own-Source Revenue Through Public Accountability in the Bojongmeron Area, Cianjur Regency

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ABSTRACT

This study aims to analyze the effect of parking digitalization readiness on the optimization of Local Own-Source Revenue (PAD) with public accountability acting as an intervening variable in the Bojongmeron Area, Cianjur Regency. An explanatory quantitative method was employed utilizing the *Partial Least Square - Structural Equation Modeling* (PLS-SEM) approach via SmartPLS 4.0 software. The research sample consisted of 160 respondents, comprising parking service users and parking attendants, determined through purposive sampling. The findings demonstrate that parking digitalization readiness exerts a positive and significant direct effect on public accountability (P-value 0.000) and on PAD optimization (P-value 0.000). Furthermore, public accountability positively and significantly affects PAD optimization (P-value 0.014). The analysis also confirms that public accountability partially mediates the relationship between parking digitalization readiness and PAD optimization with a significance level of 0.016. The principal conclusion of this study posits that implementing digital technology in the regional retribution sector will not automatically optimize revenue without adequate behavioral readiness from users and administrators, which is fundamental for establishing public service accountability

INTRODUCTION

One of the primary indicators of success in implementing regional autonomy is regional fiscal independence, which aligns with Law Number 23 of 2014 concerning Regional Government. Within this autonomy framework, every regional government is compelled to continuously innovate to increase its Local Own-Source Revenue (PAD). This increment is crucial to support sustainable and independent development funding while simultaneously reducing reliance on central government transfer funds. Parking retribution on public roadsides serves as a highly potential source of PAD; it is measurable, routinely collected, and easily projected in tandem with the increasing volume of motorized vehicles. However, empirical realities across various regions indicate that the actual realization of parking retribution revenues frequently falls significantly short of its true potential. This situation strongly suggests the existence of fundamental problems within the governance, monitoring, and administrative systems, leading to substantial revenue leakages in the parking sector.

Concurrently with the rapid advancement of information technology and digital governance transformation, public service providers are currently undergoing a massive transition toward electronically-based systems. In the parking sector, this transformation is manifested through the implementation of electronic parking (e-parking) policies, including cashless payment methods, QRIS (Quick Response Code Indonesian Standard), Electronic Data Capture (EDC) devices, and subscription parking systems based on electronic identification. The Cianjur Regency Government has promulgated Regent Regulation Number 65 of 2023 concerning the Collection of Public Roadside Parking Retribution by Subscription. This policy establishes a subscription parking system with an annual tariff of Rp50,000 for two-wheeled vehicles and Rp100,000 for four-wheeled vehicles. The Bojongmeron area was designated as a strategic priority zone due to its high economic mobility. Theoretically, this digitalization presents a substantial opportunity to enhance collection efficiency, strengthen oversight, and improve accountability. Nevertheless, regulations and the mere availability of digital tools do not guarantee success unless supported by digitalization readiness encompassing human, machine, and organizational dimensions.

The phenomenon of the gap between policy expectations and field realities is glaringly evident in the anomalous parking retribution revenue data in Cianjur Regency. The Head of the Cianjur Regency Transportation Agency previously projected that the potential parking revenue in the Bojongmeron Area could reach Rp800,000 per day (Cianjurpres.id, 2025). Driven by optimism regarding digitalization, the regional government drastically increased the PAD target for parking retribution in 2024. Unfortunately, the realization was profoundly disappointing. Table 1 delineates the fluctuation data of parking retribution targets and realizations from 2021 to 2025, serving as the empirical foundation of the problem addressed in this study.

Table 1. The Fluctuation of Parking Retribution in Cianjur Regency (2021-2025)

Year	Target (Rp)	Realization (Rp)	Achievement (%)
2021	4,000,000,000	3,600,000,000	90.00%
2022	7,389,264,000	6,557,640,102	88.74%
2023	12,551,600,000	9,729,834,500	77.52%
2024	13,000,000,000	3,600,000,000	27.69%
2025	3,600,000,000	3,240,000,000	90.00%

Source: Regional Financial and Asset Management Agency (BPKAD) & Transportation Agency of Cianjur Regency (2026)

As illustrated in Table 1, an extreme decline in achievement occurred in 2024; out of the Rp13 billion target, the realization merely reached Rp3.6 billion (27.69%). This massive gap of Rp9.4 billion provides compelling evidence that the expectations placed on digitalization failed to be executed effectively. The Government Agency Performance Report (LKIP) of the Transportation Agency for the year 2024 explicitly noted that the readiness of field administrators was exceptionally minimal. This situation was exacerbated by field findings in the Bojongmeron Area at the end of 2025, where 10 parking attendants were discovered operating without official identification and illegally extorting fees from road users who already possessed valid subscription stickers (Cianjurpres.id, 2025). These incidents reflect a severe lack of public accountability resulting from the unpreparedness of both the community and field operators to adopt the prescribed technology.

The presence of a research gap from previous studies further underscores the urgency of this investigation. The majority of preceding studies concerning e-parking, likes Azzahra et al., (2025); Laia & Pramono, (2025) solely focused on evaluating implementation in large metropolitan cities where digital literacy is already advanced, utilizing predominantly descriptive readiness variables. To date, no research has examined the integration of the *Technology Readiness Index* (TRI) theory within the context of accountability and PAD optimization simultaneously in a developing regency undergoing digital transition, such as Cianjur. The urgency of this research lies in its systematic endeavor to mitigate potential regional fiscal losses through the empirical identification of technological readiness behavioral factors that impede retribution management accountability in the field.

Departing from these empirical phenomena and theoretical gaps, this research was conducted with four primary research questions: *First*, to examine the magnitude of the effect of parking digitalization readiness on public accountability in the Bojongmeron Area, Cianjur Regency. *Second*, to examine the magnitude of the effect of public accountability on PAD optimization. *Third*, to examine the magnitude of the direct effect of parking digitalization readiness on PAD optimization. *Fourth*, to analyze and examine the magnitude of the indirect effect of parking digitalization readiness on PAD optimization through public accountability as an intervening variable.

LITERATURE REVIEW

Public Governance

Public governance serves as a fundamental framework for comprehending the paradigm shift in state administration from a rigid bureaucratic model to collaborative networks. Rhodes (1997) defines governance as self-organizing, inter-organizational networks characterized by interdependence between organizations, continuous interactions caused by the need to exchange resources, and games rooted in trust. Stoker (1998) reinforces this concept by asserting that effective governance requires coordination capacity among actors, clarity of accountability, and verifiable oversight mechanisms. Within the *New Public Governance* (NPG) paradigm introduced by Osborne (2010), public services are no longer viewed as state monopolies but rather as the outcomes of multi-actor network collaborations. NPG emphasizes accountability based on measurable outcomes. In the context of this study, parking management in Bojongmeron represents a form of governance involving the Transportation Agency (regulator), parking attendants (implementing agents), and the public (users/payers), where financial performance heavily relies on the synergy of these three actors.

Digital Governance

Digital Governance is an advanced evolutionary stage of e-government, wherein Information and Communication Technology (ICT) is fully integrated into public governance structures (Vigoda-Gadot & Mizrahi, 2025). The interaction model constructed within this concept is the *Human-Machine-Organization* (HMO) model. The *Human* dimension highlights individual digital literacy and adoption motivation; the *Machine* dimension pertains to infrastructure reliability (e.g., applications or RFID stickers); and the *Organization* dimension refers to regulatory and institutional support. To measure this fundamental *human* dimension, this study employs the *Technology Readiness Index* (TRI) 2.0 theory developed by Parasuraman and Colby (2015). TRI 2.0 gauges an individual's propensity to embrace and use new technologies for accomplishing goals across four main dimensions: two motivators (Optimism and Innovativeness) and two inhibitors (Discomfort and Insecurity).

Public Accountability

Public accountability is defined as the obligation of the trustee to present, report, and disclose all activities within their scope of responsibility to the trustor (Mardiasmo, 2018). In the public sector realm, accountability is the antithesis of corruption and illegal levies. According to Mardiasmo (2018), public accountability is measured through five key dimensions: (1) Transparency: openness of public access to policies and revenues; (2) Honesty: the absence of manipulation in depositing regional revenues; (3) Legal Compliance: adherence to applicable regulations; (4) Control: the existence of adequate internal oversight to prevent leakages; and (5) Responsiveness: the agency's agility in addressing complaints or system bottlenecks. Theoretically, digitalization facilitates the achievement of these five dimensions through automated audit trails.

Optimization of Local Own-Source Revenue (PAD)

Local Own-Source Revenue comprises the revenue acquired by a region from sources within its territory, collected based on prevailing laws. According

to Nick Devas (1989), PAD optimization is the endeavor to maximize potential revenue efficiently and fairly without distorting the community's economy. Devas (1989) formulated five dimensions to measure this optimization: (1) Yield: the productivity of the levy and the increase in regional cash receipts; (2) Equity: equal treatment without tariff discrimination; (3) Administrative Feasibility: ease of data reconciliation and efficiency of collection time; (4) Political Acceptability: the level of public support for the collection policy; and (5) Economic Effects: the policy's impact on microeconomic activities in the area.

Hypotheses and Conceptual Framework

Based on the literature review and empirical phenomena, the following hypotheses were formulated:

- H1: Parking Digitalization Readiness has a positive and significant effect on Public Accountability.
- H2: Public Accountability has a positive and significant effect on PAD Optimization.
- H3: Parking Digitalization Readiness has a direct, positive, and significant effect on PAD Optimization.
- H4: Parking Digitalization Readiness has a positive and significant indirect effect on PAD Optimization through Public Accountability as an intervening variable.

Below is the visualization of the Conceptual Framework for this study:

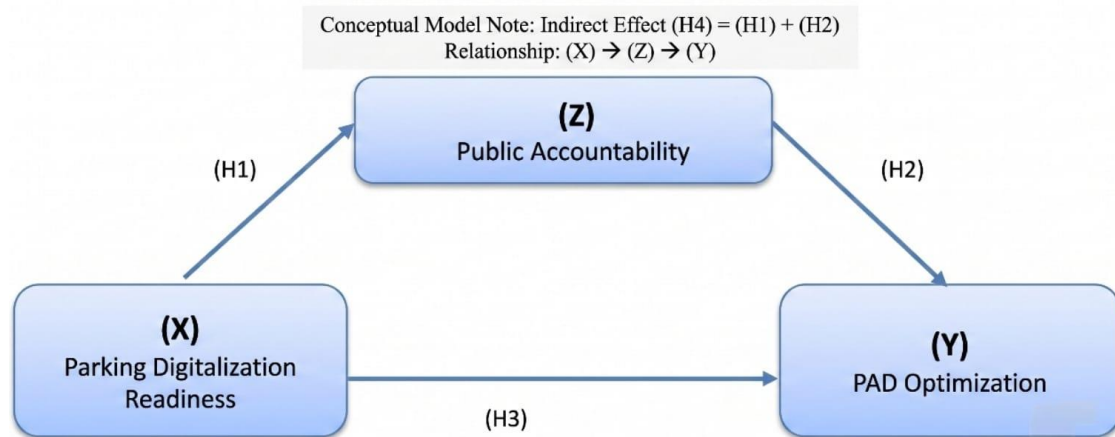


Figure 1. Conceptual Framework Diagram
Source: Developed by Researcher (2026)

METHODOLOGY

This study employed a quantitative design with an explanatory research approach, aiming to elucidate the position of the investigated variables and test the causal relationships between them. The target population comprised all parking service users and parking attendants operating in the Bojongmeron Area, Cianjur Regency. Because the population is massive and its exact number is unknown, the minimum sample size was determined using the Lemeshow formula. Applying a 95% confidence level ($Z=1.96$) and an 8% margin of error

($d=0.08$), the calculation yielded a minimum requirement of 150 respondents. To ensure statistical stability and account for potentially invalid questionnaires, the researchers rounded the sample up to 160 respondents. The sampling technique utilized was purposive sampling, establishing a criterion that respondents must have been active in the area for at least the past two months to guarantee the validity of their comprehension of the field conditions.

The variables in this study are classified into three main categories, operationalized via a Likert scale questionnaire (ranging from 1 = Strongly Disagree to 5 = Strongly Agree). The Exogenous Variable (X) is Parking Digitalization Readiness, measured through the *Technology Readiness Index 2.0* dimensions (Parasuraman & Colby, 2015), comprising optimism, innovativeness, discomfort, and insecurity. The Intervening Variable (Z) is Public Accountability, derived from Mardiasmo's (2018) concept, encompassing transparency, honesty, legal compliance, control, and responsiveness. The Endogenous Variable (Y) is PAD Optimization, measured using Nick Devas's (1989) dimensions involving yield, equity, administrative feasibility, and political acceptability. Primary data collection via questionnaires was supplemented by documentary studies of the Transportation Agency's Performance Reports (LKIP) and direct field observations in Bojongmeron.

The data analysis technique employed was *Partial Least Square - Structural Equation Modeling* (PLS-SEM) utilizing SmartPLS version 4.0 software. The PLS-SEM approach was selected due to its proficiency in modeling complex latent variables without demanding strict data normality assumptions. The analysis was conducted in two primary stages. The first stage was the evaluation of the measurement model (Outer Model) to test Convergent Validity (Loading Factor > 0.50 and AVE > 0.50), Discriminant Validity (HTMT < 0.90 and Fornell-Larcker criterion), and Instrument Reliability (Cronbach's Alpha > 0.60 and Composite Reliability > 0.70). The second stage was the evaluation of the structural model (Inner Model) to assess the model's predictive capability through the Coefficient of Determination (R^2), Predictive Relevance ($Q^2 > 0$), and hypothesis testing utilizing the Bootstrapping procedure (T-statistics > 1.96 and P-values < 0.05) to ascertain the significance of direct effects and mediation effects.

RESULTS

Descriptive Statistics of Research Variables

Based on the data collected from 160 respondents, a descriptive statistical analysis was conducted to map the distribution of responses for each variable's indicators.

Table 2. Description of Parking Digitalization Readiness (X) Variable

Code	Statement	Mean	Category
X1.1	Digital parking systems help make work smoother.	3.90	High
X1.2	Digital parking systems make the process easier than the old method.	3.99	High
X2.1	Willing to try the new digital parking system.	3.68	High
X2.2	Able to use the digital parking system without assistance.	3.57	High

X3.1	Feeling difficulty when using the digital parking system.	3.01	Moderate
X3.2	Feeling uncomfortable using non-cash payments.	3.14	Moderate
X4.1	Digital parking systems can malfunction and harm involved parties.	3.44	High
X4.2	Unsure that data and payments in the digital system are truly secure.	3.37	Moderate
Variable Average		3.51	High

Source: Primary Data Processed (2026)

Based on Table 2, the Digitalization Readiness variable (X) obtained an average score of 3.51 (High category). This indicates that respondents are generally prepared, primarily driven by high optimism regarding the system's ease of use (X1.2 = 3.99).

Table 3. Description of Public Accountability (Z) Variable

Code	Statement	Mean	Category
Z1.1	Tariff and parking rule information is clearly displayed at the location.	3.26	Moderate
Z1.2	The public can easily obtain information about parking revenue results.	3.26	Moderate
Z2.1	There are no illegal levies (pungli) outside the official parking tariff.	2.61	Moderate
Z2.2	Parking attendants always provide transaction receipts according to the system.	2.64	Moderate
Z3.1	Parking attendants and users follow applicable digital parking rules.	3.72	High
Z3.2	Digital parking rules are strictly enforced.	3.40	High
Z4.1	Officers conduct supervision of the digital parking system.	3.55	High
Z4.2	The digital parking system helps prevent revenue leakage.	2.90	Moderate
Z5.1	Disruptions in the digital parking system are handled quickly.	3.67	High
Z5.2	Public complaints about parking are followed up quickly.	2.64	Moderate
Variable Average		3.17	Moderate

Source: Primary Data Processed (2026)

Table 3 demonstrates that the Public Accountability variable (Z) acquired an average of 3.17 (Moderate category). Although rule compliance is rated highly (Z3.1 = 3.72), field integrity, specifically the absence of illegal levies (Z2.1 = 2.61), remains a critical weak point.

Table 4. Description of PAD Optimization (Y) Variable

Code	Statement	Mean	Category
Y1.1	The digital parking system increases parking retribution revenue.	3.71	High
Y1.2	Parking revenue becomes more organized with the digital system.	2.27	Moderate
Y2.1	The parking tariff paid is by applicable regulations.	3.59	High
Y2.2	All parking users receive equal treatment without discrimination.	4.04	High
Y3.1	Data recording between officers and agencies is faster with the digital system.	4.34	Very High
Y3.2	Parking transaction data can be easily re-examined if needed.	4.14	High
Y4.1	The public accepts the non-cash parking payment system.	4.04	High
Y4.2	The public supports the implementation of digital parking.	3.09	Moderate
Variable Average		3.72	High

Source: Primary Data Processed (2026)

Table 4 reveals that the PAD Optimization variable (Y) possesses an average of 3.72 (High). The administrative feasibility indicator Y3.1 dominates with the highest score of 4.34, reflecting the system's recognized efficiency.

Measurement Model Evaluation (Outer Model)

The Outer Model evaluation ensures that each indicator is valid and reliable in measuring its respective construct.

Table 5. Outer Loading and AVE Test Results (Convergent Validity)

Variable	Indicator	Loading Factor	AVE
Readiness (X)	X1.1	0.867	0.501
	X1.2	0.849	
	X2.1	0.730	
	X2.2	0.662	
	X3.1	0.613	
	X4.1	0.632	
	X4.2	0.537	
	X4.2	0.537	
Optimization (Y)	Y1.1	0.677	0.393
	Y2.1	0.614	
	Y2.2	0.670	
	Y4.1	0.678	
	Y4.2	0.473	
	Y4.2	0.473	
Accountability (Z)	Z1.1	0.578	0.336
	Z1.2	0.610	
	Z2.1	0.523	
	Z2.2	0.508	
	Z3.1	0.615	
	Z3.1	0.615	

Z4.1	0.528
Z5.1	0.722
Z5.2	0.523

Source: Primary Data Processed using SmartPLS 4.0 (2026)

As per Table 5, indicators with excessively low loading factors were eliminated. The remaining indicators mostly exhibit *Loading Factors* > 0.50. Although the AVE values for variables Y (0.393) and Z (0.336) are slightly below the ideal threshold of 0.50, the model is retained considering the highly robust discriminant validity and reliability.

Table 6. Discriminant Validity Test Results (Fornell-Larcker Criterion)

Variable	Readiness (X)	Optimization (Y)	Accountability (Z)
Readiness (X)	0.708		
Optimization (Y)	0.561	0.627	
Accountability (Z)	0.698	0.514	0.580

Source: Primary Data Processed using SmartPLS 4.0 (2026)

Table 6 demonstrates that the square root of the AVE (bold numbers on the diagonal) for each construct is greater than the correlations between that construct and other constructs in the model. This confirms that discriminant validity is well established.

Table 7. Construct Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability
Digitalization Readiness (X)	0.831	0.873
Public Accountability (Z)	0.715	0.800
PAD Optimization (Y)	0.617	0.762

Source: Primary Data Processed using SmartPLS 4.0 (2026)

Table 7 corroborates that the model's reliability is exceptional. All *Cronbach's Alpha* values exceed 0.60, and *Composite Reliability* values surpass the > 0.70 standard.

Structural Model Evaluation (Inner Model)

The Inner Model evaluation assesses the predictive viability of the constructed model.

Table 8. Coefficient of Determination (R^2) and Predictive Relevance (Q^2)

Endogenous Variable	R-Square	R-Square Adjusted	Q^2 Predict
Public Accountability (Z)	0.487	0.484	0.473
PAD Optimization (Y)	0.344	0.335	0.298

Source: Primary Data Processed using SmartPLS 4.0 (2026)

The tests in Table 8 signify that the Parking Digitalization Readiness variable (X) accounts for 48.7% of the variance in Public Accountability (Z). Simultaneously, variables X and Z predict 34.4% of the variance in PAD Optimization (Y). The Q^2 predict values, being above zero ($Z = 0.473$; $Y = 0.298$), unequivocally affirm that this structural model possesses relevant predictive capabilities.

Structural Model of PLS-SEM Results

Below is a visualization of the causal relationships (path coefficients) between latent variables based on the SmartPLS 4 algorithm estimation.

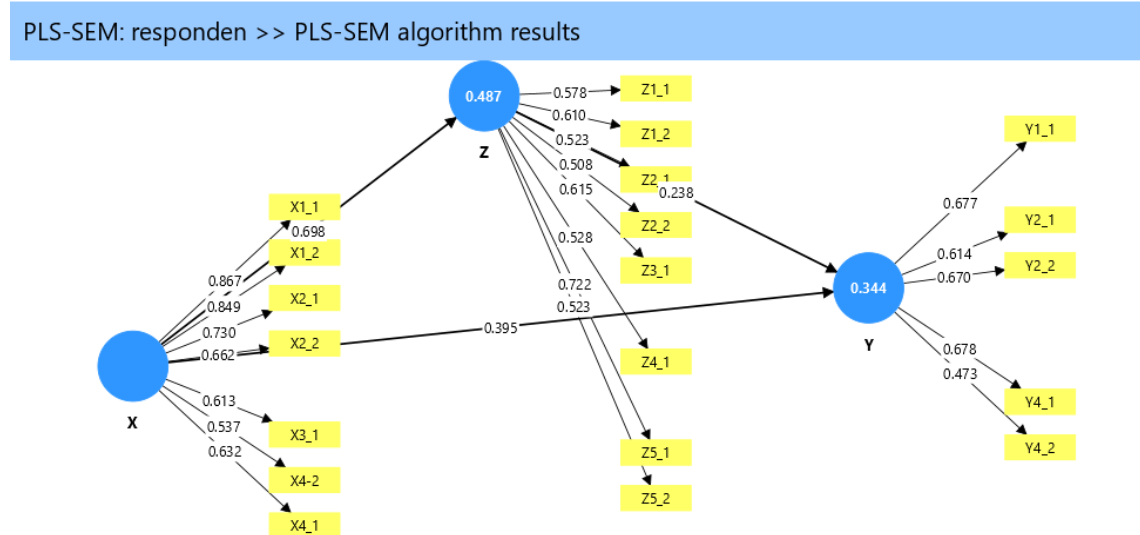


Figure 2. Structural Model of PLS-SEM Results
Source: Primary Data Processed using SmartPLS 4.0 (2026)

The structural diagram above reveals that Digitalization Readiness (X) exerts a very strong driving force on Public Accountability (Z) with a path coefficient of 0.698. The path from X to PAD Optimization (Y) is also positive at 0.395. Furthermore, Public Accountability (Z) transmits a positive influence to PAD Optimization (Y) by 0.238.

Table 9. Summary of Hypothesis Testing Results (Bootstrapping)

Hypothesis	Path Relationship	Original Sample (O)	T-Statistics	P-Values	Decision
H1	Readiness (X) -> Accountability (Z)	0.698	14.048	0.000	Accepted
H2	Accountability (Z) -> Optimization (Y)	0.238	2.451	0.014	Accepted
H3	Readiness (X) -> Optimization (Y)	0.395	4.471	0.000	Accepted
H4	Readiness (X) -> Accountability (Z) -> Optimization (Y)	0.166	2.411	0.016	Accepted

Source: Primary Data Processed using SmartPLS 4.0 (2026)

According to Table 9, all *T-Statistics* values reside above the critical limit of 1.96, and *P-Values* are < 0.05 . This substantiates that all research hypotheses are empirically accepted. There is a significant direct effect from Readiness to PAD Optimization, coupled with an indirect effect (partial mediation) through Public Accountability.

DISCUSSION

The Effect of Parking Digitalization Readiness on Public Accountability (H1)

The first hypothesis test confirms a positive and highly significant effect of Parking Digitalization Readiness on Public Accountability (Coefficient = 0.698, P-Value = 0.000). Substantively, the substantial outer loading values of the optimism dimension ($X1.1 = 0.867$; $X1.2 = 0.849$) prove that when the public and parking attendants harbor a strong conviction that technology facilitates their tasks, they will proactively support the system. This technological mental readiness, in practice, breeds behavioral compliance with regulations ($Z3.1$) and expedites the response to field disruptions ($Z5.1 = 0.722$). Conversely, the remaining discomfort indicators validate the empirical data regarding the presence of illegal parking attendants (Cianjurpres.id, 2025) who resist the system due to a perceived loss of control over their manual income. This finding firmly aligns with the pillar of Vigoda-Gadot and Mizrahi's (2025) *Digital Governance* theory, which emphasizes that the integration of *Machine* infrastructure will fail to generate transparency (Accountability) if the *Human* dimension lacks requisite motivation and adoption competence.

The Effect of Public Accountability on PAD Optimization (H2)

The second hypothesis test establishes that Public Accountability positively and significantly bolsters PAD Optimization (Coefficient = 0.238, P-Value = 0.014). A robust causality logic is present here; the desired optimization (encompassing yield and equity dimensions per Nick Devas, 1989) eluded the Cianjur Regency Government in 2024 achieving an effectiveness rate of merely 27.69% due to weakened accountability fortresses in the field. The notably low mean value of the indicator $Z2.1$ (There are no illegal levies), standing at 2.61, mirrors this fractured accountability. The prevalence of fees outside official tariffs drains the retribution potential that should rightfully enter the regional treasury. Conversely, when field information is transparent and supervisory apparatus acts responsively, revenue leakages can be plugged, automatically elevating the yield ratio. This result resonates profoundly with Rindi and Darmi's (2025) findings that the existence of illegal attendants and low integrity in retribution collection constitute the primary adversaries of regional treasury optimization.

The Direct Effect of Digitalization Readiness on PAD Optimization (H3)

This study also validates the acceptance of H3, wherein Parking Digitalization Readiness exerts a positive and significant direct effect on PAD Optimization (Coefficient = 0.395, P-Value = 0.000). Combining the direct effect (0.395) and the indirect effect (0.166) yields a total effect of 0.561 (56.1%). The explosive impact of innovation readiness (innovativeness indicators $X2.1$ and $X2.2$) severs lengthy manual bureaucratic chains. The community's capacity to operate the subscription system accelerates data reconciliation between officers and the agency (reflected in the highest mean value of $Y3.1$ at 4.34). This digital

reconciliation curtails physical collection costs, eradicates manual deposit manipulations, and definitively enhances fiscal productivity. This corroborates innovation diffusion theory and Laia and Pramono's (2025) research positing that the community's willingness to utilize cashless features absolutely shifts the regional revenue curve toward the optimal zone.

The Indirect Effect (Mediation) of Public Accountability (H4)

The most substantial finding of this study is the empirical validation of H4, indicating that Public Accountability acts as a legitimate mediator (*intervening*) between Parking Digitalization Readiness and PAD Optimization (Coefficient = 0.166, P-Value = 0.016). Since the direct effect of X on Y remains significant, this mediation type is classified as partial mediation. The profound implication of this finding demystifies the technocentric illusion. Regional governments cannot merely purchase technology, issue regulations, print stickers, and magically expect retribution PAD to skyrocket overnight. Technological change (readiness) must first transit through a sociological space termed Accountability. Citizens' readiness to utilize digital tools must be facilitated by bureaucratic honesty, consistent sanction enforcement (legal compliance), and open access to daily revenue data (transparency) for the transactions to be recognized as legitimate and fair by the public. In the absence of this public accountability, regardless of the application's sophistication, leakages will persist through device sabotage or double manual tariff impositions. Osborne's (2010) *New Public Governance* paradigm applies impeccably here: public value (PAD optimization) is attainable only if all network actors synergize to safeguard a pristine climate of accountability.

CONCLUSIONS AND RECOMMENDATIONS

Based on the extensive testing delineated, this study concludes that the dimension of technological adaptation readiness possessed by service users and field administrators yields an acutely crucial impact on shaping a transparent and pristine parking ecosystem. The positive and significant relationship between digitalization readiness and public accountability (\$P\$-value 0.000) dictates that the implementation of *Electronic Government* will not function effectively bereft of the digital literacy and collaborative volition of its users. Furthermore, public accountability—represented by the suppression of illegal levy practices, apparatus responsiveness, and regulatory transparency—has proven to be a pivotal determinant (\$P\$-value 0.014) in triggering the realization growth of Local Own-Source Revenue, which had severely plummeted in 2024.

Holistically, parking digitalization readiness not only imparts a significant direct impact on PAD revenue surges but also fabricates an indirect efficiency chain through the reinforcement of accountability. The presence of public accountability as a mediating variable (\$P\$-value 0.016) affirms the postulate that the success of public sector retribution modernization is multi-sectoral. Automated collection machines and subscription regulations (*Machine & Organization*) will be paralyzed in producing optimal revenue if the mentality of street-level actors (*Human*) is not preconditioned to submit to principles of transparency, legal integrity, and sustainable managerial oversight.

Consequently, it is recommended that the Cianjur Regency Government, specifically the Transportation Agency, refrain from focusing solely on the procurement of digital infrastructure. Instead, they must reallocate budgets towards social engineering in the form of massive digital literacy education for the community. The government is obligated to conduct regular enforcement against illegal parking attendants in the Bojongmeron Area and integrate real-time reporting systems (such as a public dashboard portal) allowing citizens to participate in monitoring parking fund circulation. The speed of handling complaints (*responsiveness*) regarding system errors or illegal levy reports must be executed decisively within 1x24 hours to foster comprehensive public trust in this subscription system.

FURTHER STUDY

This research remains concentrated on evaluating the perspectives of users and implementing agents within a single economic zone, utilizing solely a single intervening variable, Public Accountability. Future studies are recommended to broaden the comparative locus between regencies exhibiting disparate levels of technological literacy. Furthermore, academics can explore the inclusion of external variables such as Institutional Capacity, Network Infrastructure Quality, or Public Trust as moderating or mediating variables. Employing a mixed-methods research framework is also highly recommended to excavate the dynamics of cultural resistance from conventional parking attendant groups toward digital payment transitions more comprehensively through in-depth interviews.

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