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Analysis of the Implementation of Public Sector Accounting in Improving Accountability and Transparency of Regional Financial Management in the Musi Banyuasin Regency Government

Redhy Ardiyanto*
Politeknik Sekayu
Corresponding Author: Redhy Ardiyanto Redhyalisabana@gmail.com

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A B S T R A C T

This study aims to examine the application of public sector accounting in enhancing the accountability and transparency of financial management within the Musi Banyuasin Regency Government. The study employs a qualitative descriptive design using a case study approach. Data were collected through the documentation of Local Government Financial Reports (LKPD), Audit Result Reports (LHP) issued by the Audit Board of the Republic of Indonesia (BPK), and the Regional Budget (APBD), as well as through interviews with officials from the Musi Banyuasin Regency Regional Financial and Asset Management Agency (BPKAD). The collected data were analyzed by comparing existing regional financial management practices with the provisions of Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The findings indicate that the Musi Banyuasin Regency Government has implemented accrual-based accounting in the preparation of its financial reports in accordance with Government Accounting Standards. These financial reports comprise a complete set of statements: the Budget Realization Report, Operational Report, Balance Sheet, Cash Flow Report, Statement of Changes in Equity, Statement of Changes in Excess Budget Balance, and Notes to the Financial Statements.

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INTRODUCTION

Regional governments are required to manage public finances in a transparent, accountable, effective, and efficient manner in accordance with Government Accounting Standards (SAP). The adoption of accrual-based SAP plays a significant role in enhancing the quality of financial reporting, supporting informed decision-making, and strengthening public confidence in government financial management.

The Musi Banyuasin Regency Government has consistently prepared its Regional Government Financial Statements (LKPD) using accrual-based SAP. Based on the Supreme Audit Agency (BPK) Audit Report on the 2023 LKPD, the financial statements were found to be presented in accordance with the applicable Government Accounting Standards. Nevertheless, the audit also identified several issues related to internal control and compliance with prevailing laws and regulations. These findings were accompanied by recommendations aimed at improving the quality of regional financial governance and reinforcing accountability in financial management.

Problem Formulation:

1. How is public sector accounting implemented in the Musi Banyuasin Regency Government?
2. How does this implementation support transparency and accountability in regional financial management?
3. What obstacles are encountered in implementing public sector accounting?

LITERATURE REVIEW

Stewardship Theory

Stewardship Theory, introduced by Donaldson and Davis (1991), suggests that managers or organizational stewards are inherently motivated to act in the best interests of the organization rather than pursuing personal gain. In contrast to Agency Theory, which emphasizes potential conflicts of interest between principals and agents, Stewardship Theory assumes that managers are committed to achieving organizational objectives through responsible, ethical, and professional conduct.

Within the public sector, the government functions as a steward entrusted by society to manage public finances in an effective, efficient, transparent, and accountable manner. As part of this responsibility, government institutions are expected to produce high-quality financial reports that demonstrate accountability for the management of public resources. High-quality financial reporting enhances transparency and strengthens public confidence in government performance.

Stewardship Theory provides a relevant theoretical foundation for this study because the Musi Banyuasin Regency Government is entrusted with managing the Regional Revenue and Expenditure Budget (APBD) in accordance with applicable laws and regulations. The implementation of Government Accounting Standards (SAP), the Government Internal Control System (SPIP), and the principles of transparency and accountability reflects the government's commitment to fulfilling its stewardship responsibilities and promoting sound regional financial governance. Donaldson and Davis (1991) argued that organizational success largely depends on managers' commitment to fulfilling their responsibilities and performing their duties effectively in order to achieve the organization's objectives.

Public Sector Accounting

According to Mardiasmo (2021), public sector accounting refers to the accounting system applied by public sector entities, including the central government, regional governments, public hospitals, state universities, and other non-profit organizations, to generate financial information that supports decision-making and ensures accountability to the public. The primary objectives of public sector accounting are as follows:

1. Increase transparency in financial management.
2. Achieve public accountability.
3. Provide reliable financial information.
4. Support decision-making.
5. Improve the effectiveness and efficiency of budget utilization.

Mardiasmo (2021) emphasizes that the principal function of public sector accounting is to promote public accountability. Accordingly, all government financial transactions should be properly recorded, measured, reported, and disclosed in accordance with Government Accounting Standards. Unlike private sector organizations, which primarily focus on generating profits, public sector organizations are established to deliver public services and advance societal welfare. Consequently, the performance of government institutions is evaluated not only by their financial outcomes but also by the quality of services provided and their contribution to improving the well-being of the community.

Government Accounting Standards (SAP)

Government Accounting Standards (SAP) represent the accounting principles and guidelines applied in the preparation and presentation of government financial statements, as established under Government Regulation No. 71 of 2010. The adoption of accrual-based SAP was intended to enhance the quality, reliability, and comprehensiveness of government financial reporting. Under the accrual basis of accounting, governments are able to recognize and report assets, liabilities, revenues, expenses, and changes in equity more completely than under the cash basis. According to Government Regulation No. 71 of 2010, the objectives of Government Accounting Standards are as follows:

1. To improve the quality of government financial reports.
2. To increase transparency in state financial management.
3. To increase government accountability.
4. To facilitate decision-making.
5. To increase public trust in the government.

Government financial reports prepared based on SAP consist of:
1. Budget Realization Report (LRA)
2. Operational Report (LO)
3. Balance Sheet
4. Statement of Changes in Equity (LPE)
5. Statement of Changes in Excess Budget Balance (LPSAL)
6. Cash Flow Statement (LAK)
7. Notes to the Financial Statements (CaLK)

The qualitative characteristics of government financial reports include relevance, reliability, comparability, and understandability.

Transparency

Transparency is one of the fundamental principles of good governance, reflecting the government's commitment to openness in disclosing information related to the management of public finances. It enables the public to access, understand, monitor, and evaluate how government resources are utilized. According to Mardiasmo (2021), transparency refers to the government's willingness to provide financial information openly, thereby facilitating public oversight and strengthening trust in public financial management. The key indicators of transparency include:
1. Availability of financial information.
2. Ease of access to information.
3. Timeliness of report submission.
4. Clarity of information.
5. Completeness of financial reports.

The implementation of transparency can increase public participation in overseeing government administration, thereby minimizing irregularities in regional financial management.

Accountability

Accountability refers to the government's obligation to take responsibility for all aspects of public financial management and to report its performance to the public as the ultimate holder of sovereignty. According to Halim and Kusufi (2018), public accountability is demonstrated through the government's responsibility for the utilization of public resources by preparing financial statements that comply with applicable accounting standards and statutory regulations. In the context of the public sector, accountability encompasses several key dimensions, including:
1. Financial accountability.
2. Legal accountability.
3. Program accountability.
4. Process accountability.
5. Policy accountability.

Accountability indicators include:
1. Compliance with regulations.
2. Accuracy of financial report presentation.
3. Effectiveness of budget use.
4. Accountability for program implementation.
5. Follow-up on audit results.

The better the implementation of accountability, the higher the level of public trust in local government.

Good Governance

Good Governance is a framework of public administration that promotes effective and responsible governance through the application of principles such as transparency, accountability, participation, effectiveness, efficiency, the rule of law, responsiveness, equity, and strategic vision. According to the United Nations Development Programme (UNDP, 1997), Good Governance refers to a system of governance in which the government, civil society, and the private sector work collaboratively to achieve sustainable development. In the context of regional financial management, the implementation of Good Governance is reflected through:
1. transparent preparation of the Regional Budget (APBD);
2. financial management in accordance with the Regional Budget Standards (SAP);
3. internal and external supervision;
4. timely submission of financial reports; and
5. follow-up on audit recommendations.

By implementing the principles of Good Governance, regional governments can improve the quality of public services while strengthening public trust.

Government Internal Control System (SPIP)

The Government Internal Control System (SPIP) is regulated in Government Regulation Number 60 of 2008. SPIP is a continuous process carried out by management and all employees to provide reasonable assurance that organizational goals are being achieved. SPIP aims to:
1. improve the effectiveness and efficiency of activities;
2. ensure the reliability of financial reporting;
3. secure state/regional assets; and
4. ensure compliance with laws and regulations.

Based on Government Regulation Number 60 of 2008, the elements of SPIP include:
1. Control environment.
2. Risk assessment.
3. Control activities.
4. Information and communication.
5. Internal control monitoring.

In the Musi Banyuasin Regency Government, SPIP implementation plays a crucial role in ensuring that every financial transaction has received adequate authorization, is recorded correctly, supported by valid evidence, and presented in accordance with Government Accounting Standards. Effective SPIP implementation will improve the quality of financial reports, minimize the risk of errors and fraud, and strengthen transparency and accountability in regional financial management.

METHODOLOGY

This study adopted a qualitative approach using a case study design focused on the Musi Banyuasin Regency Government, with particular emphasis on the Regional Financial and Asset Management Agency (BPKAD). This approach was selected to obtain a comprehensive understanding of how public sector accounting is implemented to enhance transparency and accountability in regional financial management.

The study utilized both primary and secondary data. Primary data were collected through interviews with officials directly involved in regional financial management, while secondary data were obtained from the Regional Government Financial Statements (LKPD), the Audit Reports (LHP) issued by the Supreme Audit Agency (BPK), the Regional Revenue and Expenditure Budget (APBD), as well as relevant laws, regulations, and academic literature.

Data collection was carried out through interviews, documentation, and direct observation. The collected data were analyzed using the interactive analysis model developed by Miles, Huberman, and Saldaña (2014), which consists of four stages: data collection, data condensation, data display, and conclusion drawing and verification. To enhance the credibility and trustworthiness of the findings, the study applied both source triangulation and methodological triangulation by comparing information obtained from interviews, observations, and documentary evidence to ensure the validity and reliability of the data.

RESEARCH RESULT

Based on the findings from document analysis, interviews, and field observations, the implementation of public sector accounting within the Musi Banyuasin Regency Government is in accordance with Government Regulation No. 71 of 2010 on accrual-based Government Accounting Standards (SAP) and Minister of Home Affairs Regulation No. 77 of 2020 concerning the Technical Guidelines for Regional Financial Management. Compliance with these regulations is reflected throughout the regional financial management cycle, encompassing planning, budgeting, budget execution, financial administration, reporting, and accountability.

As the institution responsible for regional financial management, the Regional Financial and Asset Management Agency (BPKAD) of Musi Banyuasin Regency prepares the Regional Government Financial Statements (LKPD) in accordance with the reporting requirements prescribed by SAP. The LKPD consists of The complete set of financial statements includes the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), Statement of Changes in Budget Surplus Balance (LPSAL), Cash Flow Statement (LAK), and Notes to the Financial Statements (CaLK). These financial statements are prepared through the consolidation of financial reports submitted by all Regional Apparatus Organizations (OPDs) using the regional financial management information system, thereby ensuring consistency, accuracy, and compliance with applicable accounting standards.

The findings of this study demonstrate that the Musi Banyuasin Regency Government has shown a strong commitment to ensuring the timely preparation and submission of its financial statements. This commitment is reflected in the submission of the unaudited 2023 Regional Government Financial Statements (LKPD) to the Representative Office of the Supreme Audit Agency (BPK) of South Sumatra Province on February 26, 2024. This achievement positioned Musi Banyuasin Regency as the first local government in South Sumatra Province to submit its financial statements for audit. The timely submission of the LKPD indicates compliance with statutory requirements and highlights the regional government's administrative preparedness in financial reporting.

With respect to the quality of financial reporting, the audit conducted by the Supreme Audit Agency (BPK) on the 2023 LKPD resulted in a Qualified Opinion (Wajar Dengan Pengecualian/WDP). This opinion signifies that, although the financial statements generally comply with Government Accounting Standards (SAP), certain issues remain, particularly those concerning the effectiveness of internal control systems and adherence to applicable laws and regulations.

Furthermore, the study found that the Musi Banyuasin Regency Government achieved an 88.6% follow-up rate on BPK audit recommendations, exceeding the national average of approximately 70%. This performance reflects the local government's strong commitment to implementing audit recommendations as part of its continuous efforts to strengthen regional financial governance and improve public accountability.

Field observations also reveal that the Government Internal Control System (SPIP) has been integrated into every stage of regional financial management. Key control activities—including document verification, transaction authorization, data reconciliation, and periodic monitoring and evaluation—are systematically implemented to reduce the risk of recording errors and irregularities in budget execution. In addition, the utilization of an integrated regional financial management information system has enhanced the efficiency of transaction recording, financial report consolidation, and the preparation of the Regional Government Financial Statements (LKPD), thereby contributing to more effective and reliable financial management.

Despite these positive achievements, the study identified several challenges in the implementation of public sector accounting. These include weaknesses in fixed asset management, disparities in the competencies of personnel across Regional Apparatus Organizations (OPDs), and the need to further strengthen the implementation of the Government Internal Control System (SPIP) to enhance the effectiveness of internal controls. These issues affect the quality of financial statement presentation and represent key areas requiring improvement to achieve more favorable audit opinions in future reporting periods.

Overall, the findings suggest that the implementation of public sector accounting within the Musi Banyuasin Regency Government has been carried out effectively and in compliance with the prevailing regulatory framework. The regional government's commitment to the timely preparation of financial statements, the application of accrual-based Government Accounting Standards (SAP), the utilization of integrated financial management information systems, and the consistent follow-up of recommendations issued by the Supreme Audit Agency (BPK) demonstrates its ongoing efforts to strengthen transparency and accountability in regional financial management. Nevertheless, further improvements are needed in fixed asset administration, human resource capacity, and the effectiveness of internal control systems. Addressing these areas will enhance the quality of financial governance and support the realization of good governance principles within the regional government.

DISCUSSION

Implementation of Public Sector Accounting in the Musi Banyuasin Regency Government

The findings of this study indicate that the Musi Banyuasin Regency Government has implemented public sector accounting in accordance with Government Regulation No. 71 of 2010 concerning accrual-based Government Accounting Standards (SAP). This implementation is reflected in the preparation of the Regional Government Financial Statements (LKPD), which comprise the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), Statement of Changes in Budget Surplus Balance (LPSAL), Cash Flow Statement (LAK), and Notes to the Financial Statements (CaLK). These financial statements serve as an essential instrument of accountability, demonstrating the regional government's responsibility for managing public finances in compliance with applicable legal and regulatory requirements.

Beyond financial reporting, the implementation of public sector accounting is evident throughout the entire regional financial management cycle, including budget planning, budget execution, financial administration, reporting, and accountability. These activities are carried out through close coordination between the Regional Financial and Asset Management Agency (BPKAD) and the Regional Apparatus Organizations (OPDs). Furthermore, the adoption of an integrated regional financial management information system has enhanced the accuracy, consistency, and efficiency of financial recording and reporting processes.

The study also found that the Musi Banyuasin Regency Government consistently submitted its Regional Government Financial Statements (LKPD) to the Supreme Audit Agency (BPK) within the prescribed timeframe. Timely submission reflects the regional government's compliance with statutory requirements while also demonstrating strong administrative capacity and effective financial management practices.

These findings are consistent with the perspective of Mardiasmo (2021), who argues that public sector accounting functions as a mechanism for generating reliable financial information to support public accountability. Accordingly, the implementation of accrual-based Government Accounting Standards (SAP) in the Musi Banyuasin Regency Government has contributed to improving the quality of financial reporting and strengthening accountability in regional financial management in line with established government accounting principles.

Implementation of Public Sector Accounting to Support Transparency and Accountability in Regional Financial Management

The findings of this study indicate that the implementation of public sector accounting has made a significant contribution to enhancing transparency and accountability in regional financial management. Transparency is reflected in the preparation of financial statements in accordance with Government Accounting Standards (SAP), the timely submission of the Regional Government Financial Statements (LKPD) to the Supreme Audit Agency (BPK), and the disclosure of financial information to the Regional House of Representatives (DPRD) and the public. These practices demonstrate the regional government's commitment to openness and responsible financial governance.

The adoption of accrual-based Government Accounting Standards enables the preparation of financial statements that provide more comprehensive information on budget realization, assets, liabilities, revenues, expenses, and the overall financial position of the regional government. Such information serves as an important basis for stakeholders to assess financial management performance, support informed decision-making, and strengthen public confidence in government institutions.

From the perspective of accountability, the Musi Banyuasin Regency Government fulfills its responsibility through the preparation of the LKPD, which is subject to independent audit by the Supreme Audit Agency (BPK). In addition, the government has demonstrated a strong commitment to implementing the recommendations arising from the audit process. The high rate of follow-up on these recommendations reflects continuous efforts to address identified weaknesses, improve financial management practices, and reinforce accountability in the management of public resources.

These findings are consistent with Stewardship Theory, which posits that government officials, acting as stewards, are entrusted with managing public resources in a manner that is responsible, transparent, and accountable while prioritizing the public interest. In this context, the implementation of public sector accounting serves as a fundamental mechanism for promoting the principles of good governance by enhancing the transparency, accountability, and credibility of regional financial management.

Challenges in the Implementation of Public Sector Accounting in the Musi Banyuasin Regency Government

Although the implementation of public sector accounting has generally complied with the applicable regulatory framework, the findings of this study reveal several challenges that continue to affect its overall effectiveness.

The first challenge concerns the management and administration of regional government assets. Inadequate asset administration has limited the accuracy and completeness of asset information presented in the financial statements, making this issue one of the recurring concerns identified during audits conducted by the Supreme Audit Agency (BPK). Strengthening asset recording, verification, and administration is therefore essential to improve the reliability of financial reporting.

The second challenge relates to disparities in the competencies of human resources across Regional Apparatus Organizations (OPDs). Not all government personnel possess the same level of understanding of accrual-based Government Accounting Standards (SAP), resulting in inconsistencies in the preparation and presentation of financial statements. Consequently, continuous training, technical assistance, and capacity-building programs are necessary to enhance the knowledge and professional competencies of financial management personnel throughout the regional government.

The third challenge involves the implementation of the Government Internal Control System (SPIP), which requires further strengthening. Although internal control mechanisms—including document verification, transaction authorization, and monitoring procedures—have been established, their effectiveness still needs to be enhanced to minimize administrative errors, prevent non-compliance with applicable regulations, and improve the overall quality of financial governance.

Furthermore, the continuous development of regional financial management regulations requires local governments to regularly adapt their financial management information systems, administrative procedures, and human resource capabilities. Accordingly, strengthening human resource capacity, optimizing the utilization of information technology, enhancing the effectiveness of the Government Internal Control System (SPIP), and improving regional asset management should be prioritized as strategic initiatives to further enhance the implementation of public sector accounting within the Musi Banyuasin Regency Government.

Overall, the findings indicate that the implementation of public sector accounting in the Musi Banyuasin Regency Government has been carried out effectively and has contributed to improving transparency and accountability in regional financial management. Nevertheless, continuous improvement remains essential to further strengthen the quality of financial governance and to support the realization of good governance principles within the regional government.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the findings of this study on the implementation of public sector accounting in the Musi Banyuasin Regency Government, several conclusions can be drawn.

1. The implementation of public sector accounting complies with the applicable regulatory framework. The Musi Banyuasin Regency Government has implemented public sector accounting in accordance with Government Regulation No. 71 of 2010 concerning accrual-based Government Accounting Standards (SAP). This compliance is reflected in the preparation of the Regional Government Financial Statements (LKPD), which comprise the complete set of financial statements includes the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), Statement of Changes in Budget Surplus Balance (LPSAL), Cash Flow Statement (LAK), and Notes to the Financial Statements (CaLK). Moreover, the regional financial management cycle—including planning, budget execution, financial administration, reporting, and accountability—has been carried out in accordance with the prevailing laws and regulations.
2. The implementation of public sector accounting has strengthened transparency and accountability in regional financial management. Transparency is demonstrated through the timely preparation and submission of the LKPD, as well as the disclosure of financial information to relevant stakeholders. Accountability is reflected in the preparation of financial statements in compliance with Government Accounting Standards, the independent audit conducted by the Supreme Audit Agency (BPK), and the regional government's commitment to implementing audit recommendations as part of its continuous efforts to improve financial governance and public accountability.
3. Despite these achievements, several challenges remain in the implementation of public sector accounting. The principal challenges include weaknesses in regional asset management, variations in the competency of human resources in applying accrual-based Government Accounting Standards, and the need to further strengthen the Government Internal Control System (SPIP). Addressing these challenges through continuous capacity building, improved asset administration, enhanced internal control mechanisms, and greater utilization of information technology will be essential to further improve the quality of financial reporting and strengthen regional financial governance in accordance with the principles of good governance.

Recommendations

Based on the findings of this study, the following recommendations are proposed.

1. Enhancing human resource capacity. The Musi Banyuasin Regency Government should continue to strengthen the competencies of financial management personnel through continuous education, professional training, and technical assistance on the implementation of accrual-based Government Accounting Standards (SAP) and recent developments in regional financial management regulations. Improving staff competencies will contribute to the quality and reliability of regional financial reporting.
2. Strengthening regional asset management. The Regional Financial and Asset Management Agency (BPKAD), in collaboration with all Regional Apparatus Organizations (OPDs), should further improve the management and administration of regional assets to ensure accurate, complete, and well-documented asset records that comply with Government Accounting Standards. Effective asset management will enhance the credibility of financial statements and reduce audit findings related to asset administration.
3. Improving internal control and information technology utilization. The regional government should optimize the implementation of the Government Internal Control System (SPIP) by strengthening the supervisory role of the Regional Inspectorate, enhancing risk management practices, and expanding the use of integrated financial management information systems. These measures are expected to improve transparency, accountability, operational efficiency, and the overall quality of regional financial reporting.
4. Directions for future research. Future studies are encouraged to adopt quantitative or mixed-methods approaches to complement the findings of this qualitative research. Expanding the scope of the study to include multiple regional governments and incorporating additional variables—such as human resource competency, information technology utilization, the effectiveness of the Government Internal Control System (SPIP), and the implementation of good governance principles—would provide a more comprehensive understanding of the factors influencing the quality of public sector accounting and regional financial management.

ADVANCED RESEARCH

This study has several limitations that should be considered when interpreting its findings. First, the research employed a qualitative case study approach focusing exclusively on the Musi Banyuasin Regency Government. Consequently, the findings are context-specific and cannot be generalized to all local governments in Indonesia. Second, the study primarily examined the implementation of public sector accounting in supporting transparency and accountability in regional financial management based on document analysis, interviews, and field observations. As a result, it did not empirically measure the causal relationships between public sector accounting practices and financial management outcomes.

To address these limitations, future research is encouraged to adopt quantitative or mixed-methods approaches to empirically examine the influence of public sector accounting implementation on the quality of financial reporting, transparency, and accountability. Expanding the scope of the study to include multiple district and municipal governments within South Sumatra Province or other regions of Indonesia would enable comparative analyses and improve the generalizability of the findings.

Future studies are also recommended to incorporate additional explanatory variables, such as human resource competency, information technology utilization, the effectiveness of the Government Internal Control System (SPIP), organizational commitment, and the implementation of good governance principles. Examining these variables would provide a more comprehensive understanding of the factors contributing to the successful implementation of public sector accounting in local governments.

In addition, the use of longitudinal data covering multiple fiscal years is recommended to evaluate changes in the quality of regional financial management over time. Such an approach would also facilitate an assessment of the long-term impact of implementing the recommendations issued by the Supreme Audit Agency (BPK) on strengthening financial governance, improving accountability, and enhancing the overall quality of public sector financial management.

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