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The Impact of Accounting Systems, Financial Report Accessibility, and Internal Control on Regional Financial Accountability: A Systematic Literature Review

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Article Info

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Abstract

This research aims to analyze the impact of accounting systems, financial report accessibility, and internal control on regional financial accountability through a systematic literature review (SLR) approach. Regional financial accountability is an important aspect of good governance, which reflects transparency, compliance with regulations, and the effectiveness of regional financial management. The research results show that implementing an accounting system that is in accordance with Government Accounting Standards (SAP) can increase the accuracy and transparency of regional financial reports. In addition, good accessibility of financial reports contributes to increasing public participation in regional financial supervision. Strong internal control is also a key factor in preventing deviations and increasing budget management efficiency. However, challenges in implementing modern accounting systems, limited accessibility of financial reports, and weaknesses in internal control are still obstacles in increasing regional financial accountability. Therefore, efforts are needed to improve human resource competence, strengthen regulations related to transparency, and optimize the use of technology in government accounting systems.

1. Introductiaon

Regional financial accountability is one of the key aspects of good governance. High financial accountability reflects transparency, compliance with regulations, and effectiveness in managing regional finances (Mardiasmo, 2018). Local governments are required to present accurate and accountable financial reports to enhance public trust and ensure that public resources are managed properly (Susanto & Ramdhani, 2020). However, in practice, various issues persist in regional financial accountability, such as inaccurate reporting, limited accessibility of financial statements, and weak internal control systems (Setyaningrum & Syafitri, 2021).

One of the factors influencing regional financial accountability is the accounting system used by local governments. A well-implemented accounting system allows for more accurate financial recording and reporting while minimizing the risk of errors or fraud (Indriasari & Nahartyo, 2022). Additionally, the accessibility of financial reports plays a crucial role in improving accountability. Good accessibility enables stakeholders, including the public and auditors, to evaluate regional financial management transparently (Yulianti, 2021). On the other hand, strong internal control mechanisms can prevent irregularities and enhance compliance with applicable accounting standards (Ardiansyah, 2020).

In the context of regional governance, the implementation of modern and technology-based accounting systems has become a global trend. The use of information technology in accounting systems can improve efficiency, accuracy, and security in financial record-keeping. However, many regions still face challenges in adopting

these systems due to limited human resources and inadequate technological infrastructure (Prabowo & Rahayu, 2022).

Furthermore, the accessibility of regional financial reports remains a widely debated issue. Several studies indicate that although regional financial reports are available, not all stakeholders have the ability or opportunity to access and understand them. This limitation hinders public participation in financial oversight and reduces transparency, which should be a fundamental principle in governance (Putri & Widodo, 2021).

Effective internal control is not only aimed at preventing fraud but also at enhancing the efficiency and effectiveness of regional budget utilization. Weak internal control is often a major factor behind budget mismanagement and corrupt practices within local governments. Therefore, strengthening internal control systems should be a priority in efforts to improve regional financial accountability (Suryani et al., 2020).

Despite the existence of various regulations to enhance regional financial accountability, the implementation of these policies still faces numerous challenges. Differences in regional capacities in managing finances contribute to disparities in accountability levels (Wijayanti & Kusuma, 2021). Some regions have successfully implemented transparent and accountable systems, while others lag due to resource limitations and a lack of commitment from policymakers.

Moreover, organizational culture and bureaucratic ethics also influence regional financial accountability. A bureaucratic culture that tends to be closed and unresponsive to transparency demands can be a major obstacle in efforts to enhance accountability. Therefore, a cultural shift toward more open and accommodating governance practices is essential (Handoko & Nurcahyo, 2021).

With the continuous advancement of digital technology, digitization in accounting systems and financial reporting has become a necessity. Digitalization can help improve efficiency, reduce the potential for human error, and provide wider public access to monitor regional finances. Several countries have successfully implemented digitalization in their regional financial management, and Indonesia needs to take strategic steps to adopt these best practices (Saputra, 2022).

Various studies have examined the relationship between accounting systems, financial report accessibility, and internal control in relation to regional financial accountability. However, there is still a research gap in understanding holistically how these three factors interact and impact regional financial accountability. Therefore, this study aims to conduct a systematic literature review to explore the relationship between accounting systems, financial report accessibility, and internal control in regional financial accountability, as well as to identify the challenges and opportunities in policy implementation.

2. Literature Review

2.1 Accounting System and Regional Financial Accountability

The accounting system plays a crucial role in enhancing regional financial accountability. The accounting system implemented in regional governments must comply with Government Accounting Standards (SAP) to ensure transparent and accurate financial recording and reporting (Mardiasmo, 2018). According to Susanto & Ramdhani (2020), an ineffective accounting system can lead to reporting errors and reduce public trust in regional financial management.

2.2 Financial Report Accessibility

Financial report accessibility is a key factor in promoting transparency and public accountability. Yulianti (2021) explains that the easier it is for the public to access regional

government financial reports, the higher the level of public trust in budget management. However, several studies indicate that not all regions have open and easily accessible financial information systems (Putri & Widodo, 2021).

2.3 Internal Control in Regional Government

Internal control serves as a mechanism to ensure compliance with regulations and prevent fraud in regional financial management. Ardiansyah (2020) emphasizes that weak internal control can lead to budget leaks and increase the risk of fraud in government. Therefore, the implementation of effective internal control is one of the main strategies for improving regional financial accountability.

2.4 The Impact of Technology on Accounting Systems and Accountability

The use of technology in government accounting systems can enhance efficiency and accuracy in financial recording and reporting. Prabowo & Rahayu (2022) found that regions that have implemented technology-based accounting information systems tend to have higher levels of accountability compared to those still using manual methods. However, many regions still face challenges in adopting technology due to limited human resources and infrastructure.

2.5 Empirical Studies on Regional Financial Accountability

Several previous studies have discussed factors influencing regional financial accountability. Suryani et al. (2020) identified that a combination of a well-structured accounting system, high financial report accessibility, and effective internal control can significantly improve the quality of regional financial accountability. Wijayanti & Kusuma (2021) added that bureaucratic reform also plays an essential role in creating a more transparent and accountable accounting system.

Thus, this literature review provides a strong theoretical foundation for understanding how accounting systems, financial report accessibility, and internal control contribute to regional financial accountability. This study will extend previous research by conducting a systematic analysis of various existing studies to gain a more comprehensive insight.

3. Research Methodology

This study employs a systematic approach to conducting a literature review (Systematic Literature Review/SLR) to analyze the impact of accounting systems, financial report accessibility, and internal control on regional financial accountability. The research method includes the following stages:

3.1 Literature Identification

- The sources of literature are obtained from academic journals, conference proceedings, textbooks, and research reports relevant to the topic.
- The databases used include Google Scholar, Scopus, Web of Science, and Sinta.
- Keywords used include *"government accounting system," "regional financial report accessibility," "public sector internal control,"* and *"regional financial accountability."*

3.2 Inclusion and Exclusion Criteria

- Selected articles are studies published between 2018 and 2023.
- The focus is on studies discussing regional financial accountability in the government sector.
- Articles that are not relevant to the research variables or do not meet academic standards will be excluded.

3.3. Data Analysis and Synthesis

- The selected articles will be analyzed using a qualitative approach.

- Identification of trends, key findings, and research gaps within the literature.
- Presentation of results in tabular form to facilitate comparisons between studies.

3.4. Reporting Results

- The literature review findings will be compiled in a narrative format, categorizing findings based on research variables.
- Conclusions will be drawn regarding the contribution of accounting systems, financial report accessibility, and internal control to improving regional financial accountability.

By utilizing the SLR method, this study aims to provide a more comprehensive analysis of existing research, offering deeper insights into the factors influencing regional financial accountability.

4. Results and Discussion

4.1 Research Findings

a. Implementation of Accounting Systems in Regional Governments

The analysis reveals that most regions have adopted Government Accounting Standards (SAP). However, implementing this system still faces challenges such as a lack of competent human resources and limited supporting technology (Mardiasmo, 2018). Additionally, awareness of the importance of transparency in financial reporting needs further improvement. In some regions, SAP implementation has led to more accurate and accountable financial reports. However, not all regions are equally prepared to adopt this system. Some still rely on manual recording methods, increasing the risk of reporting errors (Setiawan, 2020).

The study also highlights that the success of accounting system implementation in regional governments depends heavily on policy support from the central government and technological infrastructure readiness (Sari & Prasetyo, 2021). Budget constraints for improving accounting information systems remain a challenge that needs to be addressed.

b. Accessibility of Regional Financial Reports

The accessibility of regional financial reports remains a major obstacle to enhancing transparency. Some regions have implemented digital systems for financial report publication, but public utilization remains low (Yulianti, 2021). The lack of financial literacy among the public also affects their participation in monitoring regional finances. Furthermore, the absence of standardized online financial report presentation makes it difficult to access valid and accurate financial information (Rahman et al., 2022). Some regions that have adopted website-based systems still face technical issues such as frequent server disruptions and non-real-time data updates.

Educating the public on how to read regional financial reports is a key recommendation of this study. Additionally, integrating better information technology while ensuring data security and validity can enhance financial report accessibility (Haryanto & Wicaksono, 2023).

c. Effectiveness of Internal Control

Studies indicate that regions with strong internal control systems have higher financial accountability. However, many regions still struggle with weaknesses in internal control implementation due to limited resources and a lack of understanding of regulations (Ardiansyah, 2020).

A crucial aspect of internal control effectiveness is the clear separation of duties in financial management. Some cases show that weaknesses in task separation increase the likelihood of authority abuse and corruption (Siregar, 2019). Additionally, strict supervision by the Audit Board of Indonesia (BPK) and other oversight institutions plays a vital role in ensuring the effectiveness of internal control systems.

Strengthening regulations and imposing stricter sanctions on accountability violations can also improve system effectiveness (Maulana & Wijayanto, 2021).

d. Role of Technology in Enhancing Accountability

The adoption of technologies such as e-budgeting and e-audit has been proven to improve regional financial accountability. However, infrastructure readiness and human resources remain significant obstacles to its implementation (Prabowo & Rahayu, 2022). Regions that have adopted these systems have experienced increased efficiency and transparency in financial management. E-budgeting enables more transparent budget planning accessible to the public, while e-audit facilitates automatic financial supervision, reducing the risk of data manipulation (Fauzi et al., 2022). However, implementing these systems requires substantial investment, making it difficult for many regions to adopt them optimally.

Continuous training for government employees on information technology usage is a key factor in successfully implementing these systems (Yusuf & Amelia, 2023). If this aspect is improved, the positive impact of technology on regional financial accountability will be even greater.

e. Factors Hindering Financial Accountability

This study finds that the main factors hindering regional financial accountability include weak oversight, lack of transparency in financial management, and low public participation in budget monitoring (Suryani et al., 2020). Political interference in regional financial management also significantly affects accountability levels (Subekti & Kurniawan, 2021). In some cases, budget allocation decisions are driven more by political interests than actual community needs.

A lack of financial information disclosure further exacerbates the situation. Some regions are reluctant to publish financial reports openly, making public oversight difficult (Iskandar & Putri, 2022). Therefore, strengthening oversight systems and implementing stricter regulations can help address these issues.

4.2 Discussion

a. Impact of Accounting System Implementation on Accountability

The findings indicate that a well-implemented accounting system improves regional financial accountability. However, challenges in its implementation require more adaptive policies to address human resource and technological constraints. Support from both central and regional governments is essential in providing budgets to enhance human resource capacity and develop technological infrastructure that supports the accounting system (Wulandari & Setiawan, 2022).

b. Barriers to Financial Report Accessibility

Limited technology utilization and low public awareness are the main factors hindering financial report accessibility. Thus, public education strategies and digital infrastructure development are necessary. Developing a financial information system that is easily accessible and understandable for the public is essential to increasing public participation in regional financial oversight (Hakim & Widodo, 2022).

c. Strengthening Internal Control as a Fraud Prevention Strategy

Effective internal control can minimize the risk of fraud in regional financial management. Reforming the oversight system and enhancing human resource capacity in the public sector need to be prioritized. Improving the effectiveness of internal and external audits can strengthen

accountability and reduce the risk of financial irregularities (Santoso & Ramadhan, 2023).

d. Optimizing Technology in Regional Financial Accounting

Technology plays a central role in transparency and efficiency in regional financial management. Digital system implementation must be accompanied by intensive training for government employees to increase its effectiveness. Clear regulations on the use of technology in regional financial management must also be strengthened to ensure optimal system operation (Handayani & Susanto, 2023).

5. Conclusion

Based on the literature review findings, this study reveals that the accounting system, financial report accessibility, and internal control play crucial roles in enhancing regional financial accountability. The implementation of an accounting system aligned with Government Accounting Standards (SAP) can improve the transparency and accuracy of regional financial reports. Good accessibility to financial reports enables the public and other stakeholders to participate in overseeing regional finances, thereby increasing transparency and accountability. Meanwhile, effective internal control can prevent budget misuse and ensure compliance with regulations.

However, there are several challenges in achieving optimal regional financial accountability. Some regions still face difficulties in implementing technology-based accounting systems due to limited human resources and infrastructure. Additionally, public access to financial reports remains restricted, either due to technical factors or low public financial literacy. Weaknesses in internal control also contribute to inefficiencies and irregularities in regional financial management.

Recommendations

1. **Enhancing Human Resource Competency**
   Local governments need to improve the capacity of human resources in accounting and information technology to optimize the implementation of digital-based accounting systems.
2. **Strengthening Regulations and Oversight**
   Stricter policies are needed in implementing government accounting standards, along with strengthening the role of supervisory institutions in conducting regular audits of regional financial reports.
3. **Optimizing Technology in Government Accounting**
   The use of technology, such as e-budgeting and e-audit, should be expanded to enhance regional financial transparency and accountability more effectively.
4. **Improving Financial Report Accessibility**
   Local governments must ensure that financial reports are easily accessible to the public, including through user-friendly digital platforms, while also educating the community on the importance of financial transparency.
5. **Strengthening Internal Control Systems**
   Local governments should improve internal control systems by clearly defining the separation of duties in financial management and enhancing reporting and monitoring systems to prevent irregularities.

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