

The Influence of Regional Financial Accounting Systems on The Accountability of Regional Financial Management: A Systematic Literature Review

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Abstract.

This research presents the results of a literature study regarding the influence of regional financial accounting systems on regional financial management accountability. The research method used was a Systematic Literature Review (SLR), which involved identifying 10 accredited national journals with the keywords "regional financial accounting system" and "regional financial management accountability". The results of the analysis show that the regional financial accounting system has a positive effect on the accountability of regional financial management. Research also highlights the importance of factors such as financial report accessibility, internal control, transparency, and competency in enhancing accountability. The government's internal control system plays an important moderating role. This study provides in-depth insight into the complexity of factors that influence regional financial management accountability in various regional government contexts.

Keywords: Accounting, Regional Finance, Accessibility of Financial Reports

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1. Introduction

To ensure accountability in regional financial management, it is crucial for the government to promptly submit reports on the utilization of regional funds. In addition, the government must guarantee the effective and efficient utilization of the budget. One can accomplish this by adhering to government accounting standards that are both applicable and widely accepted by the public (Mulyanto et al., 2021). Specifically, in the realm of sub-district financial management, ensuring accountability in the utilization of sub-district funds is of utmost importance. The objective is to prevent political allegations concerning the distribution of funds provided by the central and regional governments. The allocation of subdistrict funds should be predicated on meticulous planning to prevent their misuse as a political instrument

or for personal gain. Instead, the allocation of sub-district funds should be directed towards fostering active community engagement through empowerment initiatives, as determined in the Development Planning Deliberation (Musrenbang) process. The key to achieving responsible and efficient regional financial management is to prioritize the principles of transparency, accountability, and proper utilization of funds (Lily et al., 2016). The accountability of sub-district officials is crucial in the implementation of Musrenbang as it directly influences the decision-making process regarding the development of the sub-district. By implementing effective accountability measures, local governments can cultivate public confidence and mitigate the risk of financial misappropriation and political interference in regional financial administration.

According to Law no. 23 of 2014, the allocation of Village Funds requires that 5% of the General Allocation Funds from the Regency/City APBD be specifically allocated to sub-districts, with a portion designated for Community Empowerment. The administration of Subdistrict Budget Allocations (AAK) is governed by Mayor Regulation (Perwali) Number 34 of 2015, which highlights the principles of transparency, accountability, technocracy, and participation (Putri & Anim, 2018). The sub-district, as a governmental entity situated within society, bears significant accountability for overseeing and controlling diverse sub-district financial budgets to enhance the community's quality of life. The autonomous budget management process commences with the formulation of a work plan that incorporates input from multiple societal levels, including RT, RW, and community leaders, during the Musrenbang. The work plan is subsequently presented to the sub-district level and serves as a foundation for developing the Regional Work Unit Budget Activity Plan (RKA-SKPD) (Herlina et al., 2021). Upon approval, the allocation of funds, known as Budget User Funds (DPA), can be obtained from either the Regional Financial Agency or City DPPKD.

Therefore, this fund allocation system grants the Subdistrict the power to oversee the budget in line with the requirements and desires of its community, while upholding the principles of utmost transparency and accountability. This process entails the proactive engagement of the community, providing them with opportunities to contribute to the identification and implementation of programs and activities. This serves to enhance public participation in local government decision-making. Enhancing regional financial accounting systems is crucial for augmenting accountability in regional financial management. This entails enhancing the recording and reporting system to align with the requirements articulated by experts (Christian, 2017). An effective accounting system not only guarantees proper oversight in the management of regional finances but also ensures that these financial reports are readily accessible to regional governments. The accessibility of these financial reports is crucial for upholding accountability in regional financial management, as easy public access to accountability reports and financial findings plays a pivotal role. Regional governments must ensure that both legislative institutions and supervisory bodies, as well as the public, have access to these reports. The public has entrusted regional governments with the responsibility of managing public funds. An ideal accounting system not only promotes transparency but also fosters public trust by ensuring efficient access to the financial information of local government.

The government has implemented comprehensive internal controls at all levels of government, including both the central and regional levels, to proactively prevent prolonged

misuse of funds in financial reporting. The primary objective of Government Regulation No. 60 of 2008 is to establish an internal control system that can effectively implement Good Governance practices (Superdi et al., 2017). This system enables the government to scrutinize the disparities between regional income and expenditure, thereby facilitating the identification of possible future instances of misappropriation. The implementation of robust internal control measures is anticipated to enhance the government's performance and generate financial reports that are transparent and accountable, aligning with the principles of Good Governance in regional government financial management (Surjono & Firdaus, 2017).

This government regulation is an implementation of an approach derived from the Government Accounting Organization (GAO) that is associated with the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This approach integrates multiple elements cohesively within the operations of government agencies. The elements encompassed in this context are the control environment, risk assessment, information and communication control activities, and internal control monitoring. By implementing this approach, the government can guarantee the efficient and effective functioning of internal controls at all levels of government. The control environment encompasses both external and internal factors that exert an influence on the control function. On the other hand, risk assessment entails the process of identifying and evaluating potential risks that may emerge. Information and communication control activities encompass the distribution of pertinent information and efficient communication, while internal control monitoring entails the ongoing assessment and enhancement of the implemented control system. Through the integration of these components, the government can establish a favorable atmosphere for the implementation of Good Governance principles and guarantee that regional financial management operates with transparency, accountability, and optimal efficiency (Husna et al., 2022). This approach aims to guarantee the efficient and effective operation of the internal control system in government agencies. It involves conducting thorough risk assessments, promoting effective communication, and implementing continuous monitoring. The ultimate goal is to optimize financial management and prevent any misappropriation of funds in a comprehensive and coordinated manner.

The effectiveness of the internal control system can be assessed by evaluating the concept of Good Governance (GGG), as demonstrated in government performance reports and financial reports. These reports must adhere to specific criteria for high-quality financial reporting, including reliability, relevance, comparability, and comprehensibility, as outlined in the government's accounting conceptual framework, PP no. 12 of 2019. Demonstration of these traits signifies responsibility, suggesting that the government has effectively handled public funds in compliance with relevant regulations and policies. The government can cultivate public and stakeholder confidence in regional financial management by ensuring that financial reports adhere to established quality standards. Financial reports that are reliable, relevant, comparable, and easy to understand offer a comprehensive view of the utilization of public funds and the allocation of budgets (Fauziyah & Handayani, 2017). In the 2019 Bekasi City Government APBD, deficiencies in internal spending control were addressed through budget planning strategies such as expenditure tracking and augmenting regional revenue. However, issues emerged due to deficiencies in internal control, leading to regional cash difficulties. To address this issue, the government implemented measures to reorganize

the financial systems of different regions, delay direct expenditure payments, and curtail large-scale activities to enhance the efficiency of regional cash flow. Furthermore, extensive programs such as the Health Card, which are regarded as the most significant fiscal liability, will undergo assessment and scrutiny to determine the optimal approach for delivering services to the community in the coming years.

The Financial Audit Agency (BPK) examinations uncovered disorganized management of regional cash in the Bekasi City Government, leading to discrepancies in the recording between the treasury sector and the banks. The findings indicate that the Bekasi City Government has not implemented a Treasury Single Account. This means that all transactions have not been conducted at Bank BJB as a Regional General Cash Account (RKUD). Consequently, the Regional Business Entity (BUD) oversees multiple accounts, including four revenue accounts across four banks and eleven deposit accounts across seven banks. Furthermore, the individual in charge of the treasury department, who holds the authority over the budget, failed to manage the distribution of regional funds systematically, resulting in inconsistencies in the handling of such funds. The absence of consistency in this matter presents the possibility of mistakes and misuse of funds, highlighting the necessity for enhancements in regional financial management and heightened oversight of the cash administration process to guarantee its adherence to relevant procedures and regulations (Purba & Amrul, 2018). These findings suggest the necessity of enhancing measures in financial management and administration to ensure a more systematic and efficient operation of the regional financial system.

The occurrence of previous cases and the underlying factors of the described problems highlight the pressing need for conducting research on accountability in regional financial management. The chaotic condition of regional treasury management and the revelations from the Financial Audit Agency (BPK) underscore the pressing need for comprehensive investigation and remedies. This study aims to enhance understanding of regional financial management practices, facilitate the development of effective solutions, and offer guidance for enhancing financial governance in regional governments (Herlina et al., 2021). Hence, this study will significantly enhance regional financial management systems, optimize transparency, and guarantee accountability in the administration of public funds.

The scientific research will utilize a Systematic Literature Review (SLR) methodology, which is highly suitable for investigating the evolution and impact of regional financial accounting systems on regional financial management accountability. SLR enables the systematic organization of existing knowledge, identification of knowledge gaps, and analysis of current trends and patterns in relevant literature. Hence, this study employs the SLR methodology to delineate the most recent advancements in regional financial accounting systems concerning regional financial management accountability. Additionally, it aims to devise suggestions for enhancing the impact of regional financial accounting systems on regional financial management accountability.

2. Research Methods

This study employs a Systematic Literature Review (SLR) methodology to examine the impact of regional financial accounting systems on regional financial management accountability. In the first phase of the research, we searched to identify 10 nationally

recognized journals that were pertinent to the specified keywords, specifically "regional financial accounting system" and "regional financial management accountability". The identification is validated by the Google Scholar search engine using the Publish or Perish application to ensure the precision and consistency of the literature search.

Following the identification of the chosen journals, the researcher conducted a comprehensive analysis of each article. The articles are categorized according to their research methodology, primary discoveries, and the variables examined about regional financial accounting systems and regional financial management accountability. Researchers closely examine the research methodologies employed in each article, the variables that were measured, the findings that were generated, and the strengths and limitations of each study.

Subsequently, the researcher examined overarching trends, commonalities, and disparities among the research findings identified in the chosen journals. This analysis is conducted by identifying patterns that arise from the literature that has been examined. Furthermore, this study takes into account contextual factors that could impact the correlation between regional financial accounting systems and regional financial management accountability, such as variations in regional government policies or local community traits.

The outcomes of this systematic literature review (SLR) will be utilized to generate key discoveries that can offer a comprehensive understanding of the impact of regional financial accounting systems on regional financial management accountability. Furthermore, this study will also ascertain any deficiencies in the current body of literature, as well as provide suggestions for future research avenues in this domain. Therefore, this research aims to provide a substantial contribution to the academic and practical comprehension of how regional financial accounting systems can enhance accountability in regional financial management.

3. Results and Discussion

Results

The results of the research data included in this literature review are the results of analyses and summaries from various documented journals, especially those related to the influence of regional financial accounting systems on regional financial management accountability. This data has been summarized and presented in tabular form, presenting important information such as research methodology, main findings, and conclusions from each journal included in this research. Through this analysis and summary, the research aims to provide a comprehensive picture of the influence of regional financial accounting systems on regional financial management accountability based on the findings that have been presented in related journals which are presented in the following table.

Table 1. Research Results on the Implementation of Payroll Accounting Information Systems in Indonesia

Researcher Name	Research Title	Year of Research	Journal	Research result
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Zeny Antika, Yunika Murdayanti, Hafifah Nasution	Influence of Regional Financial Accounting Systems, Accessibility Financial Reports, and Internal Control Over Regional Financial Management Accountability	2020	Wahana Accounting Scientific Journal	The results of this research provide a significant contribution to our understanding of the relationship between regional financial accounting systems, accessibility of financial reports, internal control, and accountability of regional financial management. The first finding shows that good implementation of the regional financial accounting system positively and significantly influences the level of accountability in regional financial management. The second finding confirms that the level of accessibility of financial reports plays an important role; The higher the level of accessibility, the greater the accountability of regional financial management. The latest findings highlight the importance of internal control in increasing accountability in regional financial management; The better the internal control is carried out, the higher the level of accountability that can be achieved.
Siska Yulia Defitri	The Influence of Regional Financial Management and Regional Financial Accounting Systems on the Quality of Regional Government Financial Reports	2018	Benefits Journal	The results of the research highlight regional financial management and regional financial accounting systems in regional governments throughout Solok City. The conclusion that can be drawn is that regional financial management has a positive relationship but does not have a significant influence on the quality of regional government financial reports. This shows that simply following government regulations and provisions in

				managing regional finances does not guarantee good-quality financial reports. On the other hand, an effective regional financial accounting system has a positive influence on the quality of regional government financial reports, according to the research hypothesis. These results prove that implementing a good regional financial accounting system will produce quality financial report information. Simultaneously, regional financial management and regional financial accounting systems also influence improving the quality of regional financial reports as a whole.
Ria Herlina, Taufeni Taufik, Azwir Nasir	The Influence of Transparency, Competence, and Accounting Systems Finance Towards Financial Management Accountability Regions with the Implementation of an Internal Control System Government As Moderating Variables	2021	COSTING: Journal of Economics, Business and Accounting	From the results of hypothesis testing, research shows that transparency, competence, and financial accounting systems have a significant influence on accountability in regional financial management. Furthermore, these findings also indicate that the government's internal control system has a moderating role, moderating the influence of transparency and the financial accounting system on accountability in regional financial management. However, the government's internal control system does not have a moderating effect on the relationship between competence and accountability in regional financial management. Thus, this research highlights the importance of transparency, competence, and financial accounting systems in

				increasing accountability in regional financial management, as well as the crucial role of the government's internal control system as a moderator in this research.
Febriana Nafi'ah Vidyasari	The Effect of Accountability on Regional Financial Management And Regional Financial Accounting Systems on Quality Regional Government Financial Reports	2021	Journal Knowledge And Research Accountancy	Based on the results of data analysis and discussion of this research, several key information can be concluded. First, accountability in regional financial management has a positive and significant influence on the quality of regional government financial reports. This means that the higher the level of accountability in regional financial management, the better the quality of the financial reports produced. Second, the regional financial accounting system also has a positive and significant influence on the quality of regional government financial reports. In other words, the implementation of an effective regional financial accounting system contributes to improving the quality of regional government financial reports. These findings emphasize the importance of accountability and a good accounting system in ensuring the reliability and sustainability of local government financial reports.
Rahima Br. Purba and Azima Mendina Amrul	Implementation of the Regional Financial Accounting System, Public Transparency and Control Activities for Financial Accountability at the Regional Financial Agency of Tanah Datar Regency	2018	Journal of Accounting and Business Research	Based on the results of the analysis and discussion regarding the Influence of the Implementation of the Regional Financial Accounting System, Public Transparency, and Control Activities on Financial Accountability at the Regional Financial Agency

				<p>(BKD) in Tanah Datar Regency, several conclusions can be drawn. First, the implementation of the Regional Financial Accounting System does not have a significant influence on Regional Financial Accountability in the BKD. Second, the level of public transparency also does not have a significant impact on financial accountability. Finally, control activities carried out by BKD do not have a significant influence on Regional Financial Accountability. These results indicate that in the context of Tanah Datar Regency, factors such as the financial accounting system, public transparency, and control activities have not had a real impact on the level of financial accountability in the Regional Financial Agency.</p>
Febriana F. Albugis	Implementation of the Regional Financial Accounting System in Realizing Financial Transparency and Accountability of the Regional Government of North Sulawesi Province	2016	EMBA Journal: Journal of Economic, Management, Business and Accounting Research	<p>The North Sulawesi Provincial Government has demonstrated compliance with applicable financial regulations by implementing good regional financial administration systems and procedures. These steps include a clear division of duties and authority, as well as an effective management review and control process, including financial management. In addition, the use of an accrual-based regional financial accounting system by applicable regulations has accelerated access to financial reports and data, increasing transparency in financial reporting. Efficiency in regional</p>

				financial management can be seen through the budget surplus achieved. Thus, the implementation of the Regional Financial Accounting System in the North Sulawesi Provincial Government not only ensures compliance with regulations but has also succeeded in achieving the desired level of regional financial transparency and accountability.
Mulyanto, Nita Andriyani Budiman, Muhammad Nuril Fahmi	Influence of Regional Financial Accounting Systems, Report Presentation Regional Finance, Accessibility of Regional Financial Reports, and Fiscal Decentralization on Financial Management Accountability Regions with Government Internal Control Systems as Moderating Variable	2020	Journal of Economic Frames	<p>The results of this research reveal several important findings regarding the factors that influence accountability in regional financial management. The regional financial accounting system and the presentation of regional financial reports have a negative influence on the accountability of regional financial management, indicating that poor implementation of the system can reduce the level of accountability. On the other hand, fiscal decentralization has a positive influence on regional financial management accountability, indicating that providing fiscal autonomy can increase accountability. Accessibility of regional financial reports does not show a significant influence on accountability. The importance of the government's internal control system is also emphasized because this system strengthens the relationship between the regional financial accounting system and the presentation of regional financial reports with the accountability of regional</p>

				financial management. However, the government's internal control system weakens the relationship between fiscal decentralization and regional financial accountability, indicating the complexity of understanding the dynamics of fiscal autonomy and accountability in the context of regional financial management.
Miftahul Reza Fauziyah, Nur Handayani	Effect of Presentation And Accessibility of Regional Financial Reports Towards Accountability of Regional Financial Management	2017	Journal Knowledge And Research Accountancy	The results of the analysis regarding the presentation of regional financial reports and the accessibility of regional financial reports in the context of regional financial management in the City of Surabaya produce several important conclusions. First, the presentation of regional financial reports that are accurate and by Government Accounting Standards (SAP) has a positive influence on the accountability of regional financial management. This emphasizes the importance of the quality of financial reports in increasing the level of accountability of local governments. Second, good accessibility of regional financial reports to the public also contributes positively to accountability in regional financial management, showing that transparency and easy access to public financial information can encourage accountability. Finally, accountability in regional financial management can be realized through submitting regional financial accountability reports and ensuring easy public access to regional

				government financial reports, creating a transparent and responsible environment in the management of regional finances in the City of Surabaya.
Evada Dewata, Hadijauhari, Misfi El Auda	Regional Financial Management Accountability: Government Internal Control System and Regional Government Accounting System	2021	Journal of Applied Accounting Research	The findings of this research illustrate the complex relationship between the Government's Internal Control System, Regional Financial Accounting System, Financial Report Quality, and Financial Report Management Accountability. The results show that the Government's Internal Control System has a positive and significant influence on the Quality of Financial Reports, highlighting the importance of internal controls in ensuring good financial reports. Even though the Regional Financial Accounting System does not have a significant influence on the quality of financial reports, the quality of these financial reports has a positive and significant influence on the Accountability of Financial Report Management. Furthermore, the Government Internal Control System and Regional Financial Accounting System each have a significant positive influence on the Accountability of Financial Report Management through the Quality of Financial Reports as an intervening variable, confirming the importance of good internal control and accuracy of financial reports in achieving the

				desired level of accountability in financial management area.
Ade Husna, Maryam Maryam, Samsul Ikhbar	The Influence of Financial Management Competency and Regional Financial Accounting Systems on the Quality of Financial Reports in Aceh Besar Regency Regional Work Units	2022	Constructivist Porch	Based on the results of research conducted on Aceh Besar Regency, the conclusion is that simultaneously, financial management competence and the regional financial accounting system have a significant influence on the quality of Aceh Besar Regency's financial reports. Partially, the results of the t-test show that the financial management competency variable has an effect of 25.9% on the quality of financial reports, while the regional financial accounting system variable has an effect of 37.6%. The coefficient of determination (R^2) is 55.50%, which means that 55.50% of the variation in the quality of Aceh Besar Regency's financial reports can be explained by a combination of financial management competency variables and the regional financial accounting system. These results emphasize the importance of having competent financial management and an efficient financial accounting system to ensure good quality financial reports in the context of Aceh Besar District.

The research conducted reveals noteworthy findings regarding the correlation between regional financial accounting systems, the availability of financial reports, internal control, and the responsibility of regional financial management. The successful implementation of the regional financial accounting system greatly enhances the accountability of regional financial management, underscoring the crucial role of proper execution of this system. Furthermore, the degree of public access to financial reports is crucial in enhancing accountability. The greater the ease of access, the greater the level of accountability that can be attained. Additionally, effective internal control enhances accountability in the management of regional finances. The level of accountability achieved is directly proportional

to the quality of internal controls implemented. Research emphasizes the significance of transparency, competence, and financial accounting systems in enhancing accountability, with the government's internal control system acting as a moderating factor. These findings offer a comprehensive comprehension of the intricacy of factors that impact regional financial management accountability in diverse regional government contexts.

Discussion

According to the findings of Antika et al.'s (2020) research, it was determined that the initial hypothesis of this study, which states that the Regional Financial Accounting System has a notable and beneficial impact on the accountability of regional financial management, is valid. These findings validate that the higher the quality of the financial accounting system implemented by regions, particularly sub-districts, the greater the level of accountability in managing regional finances. A quality system is specifically designed to streamline the execution of financial reporting responsibilities and functions within sub-districts. For the system to function optimally, all components must be seamlessly integrated and fulfill their obligations and responsibilities by their designated roles. An important measure of the system's quality is its capacity to generate financial reports that adhere to government accounting standards. The implementation of accurate and standardized financial reports will enhance the accountability of local governments as financial managers. Hence, the significance of a robust accounting system as a means to enhance accountability aligns with the principles of accountability and stewardship that govern regional financial management. This research aligns with prior investigations conducted by multiple researchers, including Superdi (2017), Suprihastini et al. (2017), and Angraini et al. (2016). The findings suggest that the introduction of a regional financial accounting system has a beneficial impact on the responsibility of regional financial management. Nevertheless, it is important to acknowledge that the outcomes of this study diverge from the conclusions drawn by Dewi Asfiryati (2017) and Purba & Amrul (2017), who assert that the adoption of a regional financial accounting system undermines the transparency and responsibility of regional financial management. Hence, discrepancies in research findings in this domain can be attributed to the distinct contextual and institutional factors prevalent in each region or institution under investigation. However, this research demonstrates that the adoption of a regional financial accounting system can effectively enhance accountability in regional financial management, aligning with the conclusions of most prior researchers.

The findings of Herlina et al.'s (2021) study indicate a positive and statistically significant impact of financial accounting system variables on regional financial management accountability in Indragiri Hulu Regency. The findings suggest that the financial accounting system plays a beneficial role in promoting accountability in regional financial management. The results confirm the third research hypothesis, which asserts that the financial accounting system has a beneficial impact on regional financial management accountability. Therefore, this hypothesis is deemed valid. The impact of the financial accounting system on the responsibility of regional financial management in Indragiri Hulu Regency demonstrates that the financial accounting system in the Regional Apparatus Organization (OPD) in the area has been successfully and proficiently executed. The implementation of this system has fostered the achievement of effective regional financial management accountability, demonstrating that the administration of public funds in Indragiri Hulu Regency has successfully adhered to

the necessary standards and principles of accountability. Hence, the findings of this study offer concrete evidence for the significance of establishing a robust financial accounting system in attaining the highest standards of accountability in regional financial management. These findings align with prior research conducted by Asfiryati et al. (2017), Rasuli et al. (2015), and Kurnia (2014), who also emphasized that the effectiveness of the financial accounting system implemented by the region directly impacts the accountability of regional financial management.

The research findings indicate that the regional financial accounting system has a substantial and positive impact on the accountability of regional financial management. The results indicate that the adoption of an effective financial accounting system by regions, particularly sub-districts and Regional Apparatus Organizations (OPD), has a beneficial impact on enhancing accountability in regional financial management. An effective accounting system is specifically designed to streamline the execution of regions' duties and responsibilities in the financial reporting process. It ensures that all components are integrated and operate by government accounting standards, thereby maintaining the integrity of the system. The efficacy of this system is gauged by its capacity to generate financial reports in compliance with these standards, thereby enhancing the responsibility of local governments as financial administrators. These findings corroborate the principles of accountability and stewardship, indicating that the effectiveness of the financial accounting system implemented by the region directly influences the level of accountability in regional financial management. This aligns with previous research conducted by multiple scholars. Therefore, local governments must guarantee the establishment of a robust and efficient financial accounting system to enhance transparency, integrity, and accountability in the management of regional finances.

4. Conclusion

From the research findings presented in multiple journals, it can be inferred that regional financial accounting systems have a significant impact on regional financial management accountability. Research indicates that effective implementation of a regional financial accounting system has a strong and positive impact on the level of accountability in regional financial management. The successful execution of this system demonstrates the strong correlation between the efficiency of the accounting system and the enhancement of local government transparency. Furthermore, the results emphasize the significance of the accessibility level of financial reports. Increased accessibility leads to heightened accountability in regional financial management. Ensuring easy access to financial reports for the public enhances local government transparency and accountability.

Furthermore, the research findings reinforce the pivotal significance of government internal control in the realm of regional financial management accountability. An effective internal control system can enhance the correlation between regional financial accounting systems, the presentation of financial reports, and the accountability of regional financial management. These factors are interconnected and exert a multifaceted impact on the efficacy of regional financial management. Ensuring the quality of regional government financial reports relies on competent financial management and the establishment of an efficient regional financial accounting system. Within the framework of regional autonomy, these

findings offer a comprehensive examination of the interplay and impact of these factors on accountability in regional financial management. This analysis yields valuable insights for practitioners, researchers, and policymakers involved in the realm of regional government.

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