



RESEARCH ARTICLE

Digital Accounting for Public Government Departments: A Theoretical Review

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ABSTRACT

Effective and accountable financial management is essential for government sectors in the digital era. Financial transactions in the public sector are becoming increasingly intricate, encompassing diverse financing sources, programs, and activities. Digital accounting can facilitate the management of this complexity by offering a more cohesive and precise framework. The public is increasingly insisting on transparency in the administration of public funds. Digital accounting enhances transparency by enabling more accessible financial information. Digital accounting can automate numerous common operations, ultimately enhancing efficiency and diminishing administrative expenses. Digital accounting facilitates extensive data analysis, which can be utilized for enhanced decision-making and increased performance. This article examines conceptually how digital accounting might enhance governance, finance, and accountability in the public sector, as well as the problems associated with its implementation, including data security, opposition to change, and the digital divide. This research provides a primary review of the convergence of good governance practices, effective government accountability systems, and digital transformation. This research provides a theoretical perspective on how digital accounting might serve as a crucial tool for enhancing financial governance in the public sector. Research findings indicate that the effective integration of tertiary elements can enhance efficiency, innovation, and accountability within public sector organizations. The synergy between sound governance, efficient government accounting systems, and digital transformation is crucial for the successful implementation of digital accounting in the public sector. An competent governmental accounting system guarantees the precise and efficient management and reporting of financial data.

INTRODUCTION

In the era of digital transformation, the reconfiguration of public administration raises the question: How can government leverage digital technology to enhance accountability and efficiency? The integrity of digital accounting systems across government departments is not merely a trend, but rather a fundamental revolution in the delivery and management of public services. The selected transformation will enhance transparency, efficiency, and responsiveness to community requirements. Digital transformation in public administration is defined by the utilization of digital technologies for the enhancement of service delivery and management. The implementation of a digital accounting system exemplifies a transformative development, since it enhances real-time financial reporting and improves transparency in public expenditure (Zhuk et al., 2022). Digitalization in the public sector is acclaimed for enhancing services, facilitating data availability, richness, and access, as well as improving interactions with other stakeholders. These elements are anticipated to enhance decision-making, transparency, accountability, and citizen relations (Ramírez & Tejada, 2019);(Royo et al., 2019). Digitalization presents compelling potential for innovation for inventors, creators, and organizations.

Moreover, the digitalization of public institutions has demonstrated that enhancing efficiency and accountability is crucial for fostering confidence between citizens and the government. (Nuryadin et al., 2023) underscore that good digital leadership is essential for navigating the complexities of digital transformation, enabling public sector organizations to swiftly adapt to technological changes while upholding high service standards. Leadership is crucial in overcoming issues stemming from the digital divide and the disparate levels of technology proficiency within the public sector workforce. In contemporary culture, the primary objective of e-Government is to actualize democracy and ensure the well-being of individuals. Owing to advancements in information technology and heightened citizen engagement, the emerging notion of e-Government emphasizes efficiency and democratic principles. This trend underscores democracy and involvement, resulting in the advancement of e-democracy (Victoriia, 2020).

The implications of digital transformation encompass not just enhancements in efficiency but also ethical considerations and the potential reduction of corruption. (Zhuk et al., 2022) examine how digitalization might mitigate inefficiency, bureaucracy, and corruption by automating processes and enhancing transparency. Moreover, the adoption of blockchain technology in public finance management is regarded as a mechanism to enhance security and trust in government operations, hence fostering increased community engagement and substantial investment (Zhuk et al., 2022). The government is presently confronted with a dilemma, as shown by World Bank reports (Margetts & Dunleavy, 2013). Society is progressively demanding the quality, speed, and availability of public services.

The digital accounting for public government departments is a critical intersection of technology and public finance management. Its objective is to enhance efficiency, transparency, and accountability in governmental operations. The digital transformation in public administration is not merely a trend but a vital evolution propelled by the growing governmental commitment to governance and the delivery of superior services. With the growing usage of digital devices by governments globally, comprehending the concepts and theories driving this change has become essential for effective implementation and administration.

The primary draft in this domain is a digital governance framework that encompasses the use of digital technologies to enhance public service delivery and bolster citizen engagement in the nation. (Roy, 2017) confirms that digital devices must be regarded as tools to enhance efficiency and responsiveness in public administration in accordance with open data principles and governance. This is corroborated by (Ha, 2022). Undoubtedly, digital disruption will alter municipal governance. Consequently, it is imperative to address essential legacy inquiries about both long-term and short-term effects, as well as significant and minor alterations, alongside technical political and institutional transformations (Hofisi & Chigova, 2023).

The New Public Management (NPM) theory significantly contributes to shaping discourse surrounding digital accounting in the public sector. (Margetts & Dunleavy, 2013) affirm that organizational innovation and associated processes in digital transformation are crucial for overcoming issues encountered by the public sector, particularly in managing costs and enhancing service delivery. The transformation of public accountants through information technology is essential for achieving good governance, characterized by openness and accountability (Ningsih, 2024).

Moreover, research (Bondarenko et al., 2020) substantiates the evolution of sustainable digital governance, highlighting the pursuit of novel digital solutions to enhance the efficiency of governance operations. Research (Prayitno, 2023) confirms that e-government projects can significantly enhance accessibility and efficiency of public services, particularly in regions facing infrastructural constraints.

The significance of openness and accountability in digital governance is increasingly highlighted in research that examines the influence of digital initiatives on the provision of public services. Research on digital governance in East Africa demonstrates how open data initiatives and robust platforms empower citizens to demand accountability from government officials, hence enhancing trust in public institutions (Chinoda & Kapingura, 2024). This is reinforced by (Plesner et al., 2018), who suggest that digitization profoundly alters the organizational structure of the public sector, necessitating a more in-depth investigation of its impact on work and accountability.

The domain of digital accounting within public government departments is marked by substantial gaps, disputes, and limits in the current study. A primary gap is the lack of empirical evidence regarding the success of digital transformation initiatives in enhancing accountability and transparency in the public sector. According to (Keerasuntonpong, Prae; Manowan, Pavinee; Shutibhinyo, 2013) the issue of inadequate public accountability in Thailand is emphasized, although they do not provide a full study of how digital accounting practices might specifically address this deficiency. The absence of focused study has created a gap in understanding the implications of practical digital accounting reform within the framework of government sharing.

The significant limitation is the concentration on a top-down approach to digital transformation. Studies emphasize the significance of automatic centres in the central arrangement of accounting practices; however, they do not analyse how governmental sectors might alter these practices to meet their individual demands and contexts. Negligence may lead to the deployment of a standardized technique that demonstrates feasibility, however it is ineffective in diverse governmental contexts. Numerous lotteries conduct operations that frequently encompass a comprehensive framework, integrating multiple dimensions of digital accounting, including technological, organizational, and human factors. For instance, while (Plesner et al., 2018) examine transformation initiatives within the digitalized public sector of organizations, they do not thoroughly study the profound influence of this transition on the accounting function specifically.

In literature, this denotes the existence of gaps for greater detailed investigation between technology, culture, organizational practices, and accounting in the public sector. The significance of addressing this gap is paramount. By cultivating a more profound comprehension of digital accounting methodologies in public governmental entities, researchers and practitioners can enhance policy decision-making and implementation tactics. This is particularly vital due to the increasing demand for transparency and accountability in governance. (Zhang et al., 2023) underscore the significance of organizational agility in facilitating effective digital transformation. Moreover, rectifying this deficiency might enable the creation of customized solutions that enhance the efficiency and efficacy of public financial management, ultimately fostering greater public trust and engagement.

This study aims to evaluate the impact of digital accounting in enhancing efficiency, transparency, and accountability within public government departments. As digital transformation increasingly becomes crucial to public administration, knowing how digital accounting practices can facilitate development is essential. This research aims to address the deficiency in literature by providing a detailed study of the consequences of digital accounting for management and governance in public finance. One primary impetus for this study is the assertion that digital transformation in the public sector may significantly enhance openness and accountability, as demonstrated by the findings of (Ha, 2022). Furthermore, this research endeavours to address the limits of existing studies that predominantly concentrate on the technological components of digital transformation, neglecting the organizational and psychological variables that influence its effectiveness. (Lombardi & Secundo, 2020) evaluate the transition from printed reports to online reporting in public administration, although they do not thoroughly investigate the effects of this transformation on the quality and accessibility of financial information. This study aims to provide a knowledge of how public sector organizations can effectively utilize digital accounting methods to enhance financial reporting and accountability procedures. The value of this study rests in its potential to provide information to policymakers and administrators regarding best practices in digital accounting. This study aims to bridge the gap in the theoretical review and provide a comprehensive analysis of digital accounting practices, contributing to the formulation of successful strategies for the transformation of the public sector in the digital age.

LITERATURE REVIEW

Theoretical foundations of digital accounting for government departments are based on many collaborative frameworks that enhance collective understanding of how digital technology might improve public finance management. One of the foundational theories is New Public Management (NPM), which advocates for the adoption of private sector practices in public administration to enhance efficiency and accountability. The theory emphasizes the evaluation of performance and the significance of transparent financial reporting, which is a crucial component of digital finance (Agostino et al., 2022). Furthermore, this digital concept has emerged as a significant theoretical

framework asserting that the integration of information and communication technology in public administration can enhance service delivery, transparency, and community engagement. However, the reference is specific for supporting the assertion; this is not found in the offered quotes, hence the quote has been omitted. Furthermore, management theory significantly influences the comprehension of the consequences of digital accounting. This confirms that the organization adheres to the format The public sector must concentrate on creating value for the community through good management and service delivery. Digital accounting is regarded as an essential tool for achieving objectives, as it can enhance the quality of financial information and promote accountability (Chien & Thanh, 2022).

The author asserts that this technology ought to serve as a framework for reorganizing the public administration system inside the financial sector utilizing digitalization tools. Numerous researchers have examined the potential applications of Block chain in public administration systems (Alexopoulos et al., 2021). Theoretical institutions also contribute to the foundational theory by examining how organizational structure and culture influence the implementation of digital accounting practices. The theory posits that successful digital information in public administration necessitates alignment between technology and the existing institutional framework, together with active participation from interested stakeholders (Magnusson et al., 2024). Theory and institutions underscore the significance of environmental influence on organizational behaviour. In the context of digital accounting, this theory elucidates how norms, values, and regulations inside a governmental agency might impact the adoption and application of digital technology. A hierarchical and rigid organizational structure can impede the deployment of digital accounting. Conversely, a more flexible and adaptive organizational structure can encourage the adoption of new technologies. The culture of a business that embraces innovation and change is also a crucial aspect in the successful deployment of digital accounting. The successful adoption of digital accounting necessitates a synergy between the used technology and the operational structure of current organizations. The digital accounting system must be consistent with the regulations, methods, and systems established inside the government agency. Furthermore, it is essential to adjust regulations and procedures to align with the requirements of digital accounting implementation. Actively engaging stakeholders, including leaders, staff, and the community, is crucial for the successful execution of digital accounting. Effective socialization, training, and communication can enhance comprehension and facilitate the implementation of digital accounting. Feedback from stakeholders' interests is also essential to consider in the development and improvement of digital accounting systems.

2.1 Department of Public Administration

Public governance particularly underscores the values of the public sector (such as democracy, transparency, and trust) to assert that organizations in various public sectors differ from those in the non-profit and private sectors, and that the public sector should not be managed like a private enterprise. This is predicated on the notion that public sector organizations leverage expertise from community stakeholders to enhance the quality of public services and to utilize information transmitted among multiple actors more effectively (Klijn, 2012). This underscores the relationship between enduring organizations, where public trust and ideals serve as essential governing mechanisms (Osborne, 2006). The primary distinction between public and private sector organizations resides in their overarching objectives. Public sector organizations seek to advance the public interest and enhance societal welfare, whereas private organizations are focused on profit generation. Consequently, ideals such as democracy, transparency, and trust are essential in public governance.

(Dabbicco & Steccolini, 2020) describe governance networks as collaborative frameworks involving numerous stakeholders who cooperate for mutual interests. The public sector accounting framework is crucial for establishing legitimacy and context for the European Public Sector Accounting Standards (EPSAS), emphasizing the necessity of coordination among various governmental and non-governmental entities. Decision-making in the public sector should ideally incorporate public participation and accountability to the populace. Transparency in decision-making and public access to information are fundamental components of democracy.

Transparency on the operations, expenditures, and performance of public sector organizations is crucial for fostering public trust and facilitating citizen oversight. Transparency can also deter corruption and the misuse of authority. Public confidence in government and public institutions constitutes a significant form of social capital. Trust is established via exemplary performance, accountability, and transparency. The erosion of public trust can compromise governmental efficacy and obstruct progress.

(Klijn et al., 2010) emphasizes that management networks encompass mechanisms for formation, accountability, and transparency among diverse players within governance networks. This definition is highly pertinent for government departments where the implementation of effective digital accounting is crucial to enable the responsible and transparent management of public finances. Network management within public governance pertains to the administration of relationships and interactions among the diverse stakeholders engaged in the provision of public services. These stakeholders may encompass government agencies, civil society organizations, the commercial sector, and individuals. Klijn underscores the significance of accountability and transparency across governance networks. Accountability guarantees that each participant is answerable for their actions and performance, whereas transparency enables the public to scrutinize and assess the decision-making process and the allocation of public resources. Efficient digital accounting is essential for achieving accountability and transparency in the administration of public governance networks. By employing digital technology, government agencies may document, process, and report financial transactions with more accuracy, efficiency, and transparency. This facilitates public access to financial information and enables the monitoring of public fund utilization. (Ningsih, 2024) defines government departments as institutions engaged in e-government programs that leverage digital technology to enhance public service delivery and participation. Definition: This underscores the responsibility of departments in promoting openness and accountability via digital means. Government departments, as institutions engaged in e-government projects, underscore the significance of digital technology in enhancing public service delivery and citizen involvement. E-government facilitates online interaction between government agencies and individuals, delivers public services electronically, and promotes public involvement in decision-making processes. The utilization of digital technology can enhance the efficiency, efficacy, and transparency of governmental services. The significance of knowledge and information in public government. Public sector organizations must utilize the knowledge and information possessed by diverse social actors, including individuals, civil society organizations, and academics, to enhance the quality of public services and decision-making. The proficient application of knowledge and information can enhance the link between public sector organizations enhance societal cohesion and augment public trust. The integration of network management, digital accounting, and e-government can enhance accountability and openness in public sector governance. By establishing effective networks, deploying dependable digital accounting systems, and optimally leveraging e-government technology, government departments may enhance public trust and achieve good governance.

2.2 Digital Accounting

Digital governance refers to the utilization of various information and communication technologies that improve governmental efficiency, transparency, and effectiveness, thereby challenging traditional public administration models, management, organization, accountability, and engagement (Margetts & Dunleavy, 2013),(Gil-Garcia et al., 2018). Proponents of digital governance contend that digitalization is essential for reintegrating governance functions, establishing a needs-focused framework, and enhancing intelligent public administration and service operations. In the context of digital governance, the literature is expanding, and although this phenomenon encompasses numerous aspects, significant attention has been placed on the potential benefits and advancements of technology in enhancing the quality of services. Some studies demonstrate the significant positive impact of big data and digitalization on public sector organizations, including economic development, poverty alleviation, tax compliance, enhanced public service effectiveness, and community improvement (Agostino et al., 2022); (Agostino et al., 2020).

(Kandrina et al., 2020) characterize digital accounting as the application of digital technology in public administration, encompassing a transformation that involves the conversion of public integrity into a digital format and the construction of an integrated identity system. The transformation aims to enhance the efficiency and accessibility of public services, ensuring that

decisions are substantial and legally supported by solid digital records. Thus, local government may strategize for transformation and is prepared to adjust to a continually evolving environment. Digital transformation can occur throughout a process of institutional change that is selected and executed by multiple stakeholders. (Filgueiras et al., 2019) assert that an inadequately planned change process may lead to detrimental outcomes, including coordination issues stemming from divergent objectives among stakeholders, ultimately leading in an inconsistent and inequitable change process. Digital accounting encompasses the use of digital tools to enhance openness and accountability in government.

Digital accounting facilitates seamless access to information exchanged between government entities and society, hence promoting participatory governance and bolstering public faith in governmental operations (Shenkoya, 2022). Ultimately, in retrospect, digital transformation enables local governments to prioritize in-house development and execution of digital services, strategically outsource digital services, and utilize technology platforms judiciously. Each of these alternatives possesses advantages and disadvantages that local governments must evaluate when determining the appropriate course of action. Furthermore, acknowledging recent technology advancements that enhance administrative efficiency in the public sector, it is evident that societies possessing a new "digital mind-set" are more informed, interconnected, cognizant of their rights, and increasingly assertive in their demands. Consequently, local governments must employ digital transformation to enhance transparency,

Accountability and stakeholder engagement. We believe that effectively managing digital transformation necessitates a novel macro-theory of public sector development, together with a fundamentally different mind-set, culture, and distinctive patterns of organizational governance (Dunleavy et al., 2006). This DEG approach aligns with the dynamics of business and civil society transformations, situated within a broader trajectory of social modernization that has undergone significant alteration due to the advent of the Internet and online social interactions, which have been extensively analysed. The initial wave of DEG concentrated on overarching themes, accompanied by numerous minor alterations, which bear a tenuous resemblance to Kuhnian scientific paradigms (Asia & Hospital, 2016), emphasizing methodologies, practices, and perspectives. Three topics are prominent. Reintegration, which counteracts the fragmentation of New Public Management by integrating and attempting to de-silo public sector activities. It emphasizes the restoration of authentic collaborative efforts; 're-governmentalizing' matters that must fundamentally be addressed by the state (such as homeland security); establishing new central government procedures to perform tasks singularly rather than repetitively; reducing process expenditures and employing shared services to eliminate the redundant organizational structures of New Public Management; and pursuing a profound simplification of service organization and policies. Needs-based holism is a comprehensive endeavour to establish client-centred frameworks for departments and agencies. It aims to execute a comprehensive redesign of services from the client's viewpoint; to establish streamlined processes (whether physical or digital, or fully integrated one-stop shops); and to develop agile and resilient governmental frameworks that can respond promptly to issues, rather than addressing them only after significant delays. The juxtaposition here is with the fragile, rigid, and intricate structures that NPM generally generated. Digitalization encompasses the integration of the public sector to fully adopt and embed electronic delivery at the core of the governmental business model, whenever feasible. This position is supported by e-government initiatives aimed at digitizing interactions with citizens and businesses; innovative automation employing 'zero touch' technologies that eliminate the need for human involvement; and significant disintermediation, which seeks to remove unnecessary or non-value-adding processes from service delivery. This will partially entail encouraging capable citizens to take on greater responsibilities, fostering isocratic administration, or 'do-it-yourself' governance.

METHODOLOGY

This study will employ a methodological review with a theoretical emphasis on synthesis theory and frameworks pertinent to the work of accountants in the digital department of public government. This review will take a methodical approach to ensure full coverage of pertinent material. This overview provides a detailed theoretical backdrop on digital accounting. This will identify the primary hypotheses, emphasize gaps in the literature, and provide directions for future research.

This project aims to synthesis existing theoretical frameworks to enhance knowledge of how digital accounting might improve transparency, accountability, and efficiency in the management of public finance.

RESULTS AND DISCUSSION

Digital accounting encompasses concepts of governance that promote transparency and accountability in public management (Imanbekova et al., 2024). International The digitalization of accounting systems, (Ningsih, 2024) facilitates more extensive audits and diminishes the opportunity for corruption. The application of information and communication technology in e-government can enhance transparency and public engagement in financial oversight inside the country. The notion of digital government (Grigalashvili, 2023) and digital governance is becoming progressively pertinent in the context of public administration modernization (Gil-Garcia et al., 2018). The modernization of the public accountancy sector (Agostino et al., 2022) is necessary to adapt to the advancements in digital technology and the growing complexity of financial reporting demands (Lombardi & Secundo, 2020)

The advancement of digital technology has driven transformation across different sectors, including the public sector. The digital transformation in the public accountancy sector (Mia et al., 2024) encompasses the implementation of technologies such as cloud computing, big data analytics, and artificial intelligence (Criado & Gil-Garcia, 2019) to enhance efficiency, transparency, and accountability in financial management. This aligns with the draft on digital leadership (Nuryadin et al., 2023), which underscores the significance of the capability to drive digital transformation in the public sector.

Integrated digital accounting systems that are publicly accessible enhance public trust in governmental financial management. Moreover, digital accounting can enhance public engagement in governmental financial oversight. Digital accounting has the ability to enhance public value generation (Criado & Gil-Garcia, 2019) by improving the efficiency and effectiveness of financial management. Transparent and readily accessible financial information can enhance public trust and promote civic engagement in development initiatives. The transparency and accessibility of financial information enabled by digital accounting are essential for fostering public trust. An integrated digital accounting system can provide comprehensive and real-time financial information, enabling the public to more efficiently monitor budget utilization and government financial performance. This can diminish the likelihood of corruption and enhance governmental accountability. Digital accounting can facilitate public engagement in governmental financial control. Digital platforms can facilitate the reporting of budget violations or offer feedback on budget allocations. Enhanced public engagement can augment openness and accountability in public financial management. Automating accounting operations can diminish administrative expenses and enhance resource utilization efficiency. Precise, real-time financial data can facilitate enhanced decision-making and more focused budget allocation. The accessibility of financial information can enhance governmental openness and accountability. Digital platforms can enhance public engagement in budget supervision and planning. The government might establish an online site that offers comprehensive information regarding the budget, budget execution, and government initiatives. The public may utilize the mobile application to highlight discrepancies in budget utilization or offer feedback on public financial management. Governments can utilize crowdsourcing platforms to involve the public in budget formulation and prioritization. By efficiently incorporating digital accounting and ensuring public access to financial information, governments adhere to the International. Ten can enhance public trust, promote public engagement, and eventually augment public value production.

Digital accounting can facilitate digital financial inclusion (Chinoda & Kapingura, 2024) by enhancing access to financial services for all strata of society. This is particularly pertinent for poorer nations where access to financial services remains constrained. Digital accounting facilitates the presentation of financial reports that are more integrated and comprehensible to the public (Biancone et al., 2024). The utilization of sentiment analysis tools can assist the government in understanding public perception of financial reports and enhancing their quality. (Xu & Liu, 2023) demonstrate that management short-termism can impede innovation, particularly in the implementation of digital accounting. Consequently, the government must establish its own long-term vision for the implementation of digital accounting. Digital finance services, such as mobile banking and e-wallets,

often incur lower transaction costs compared to traditional financial services. Digital accounting can enhance service provision through an efficient and integrated infrastructure. Digital banking services can access communities in rural and hard-to-reach areas that are underserved by traditional financial services. Digital accounting facilitates expansive growth by offering an easily accessible and user-friendly platform. Digital accounting can be combined with educational programs in digital finance to enhance financial literacy in society. Digital accounting facilitates the display of financial reports that are more integrated, easily comprehensible, and interactive. Data visualization, graphs, and tables can be utilized to present complex financial information in a more straightforward and engaging manner. This can enhance public awareness of government financial performance. The analysis of sentiment through utilization tools can assist the government in comprehending public perspective regarding financial reports. By analysing comments and suggestions from the public on social media and other online platforms, the government can identify areas requiring improvement in financial presentation reports and enhance the quality of future reports. Managerial short-termism, characterized by an emphasis on immediate results, can impede innovation and investment in digital technology. The government must establish a long-term vision for the adoption of digital accounting, recognizing that the full benefits of digital transformation cannot be realized in the near term. Investment in infrastructure, training, and development capacity must be conducted sustainably to support the successful deployment of digital accounting.

(Grossi & Argento, 2022) underscore the significance of accountancy in facilitating governance and governmental development. Digital accounting can significantly enhance openness and accountability in the public finance sector. Digital transformation is essential for the proper deployment of digital accounting. The government must invest in digital infrastructure (Arakpogun et al., 2023) and create capability for power management (Hasan et al., 2024) to effectively administer digital accounting systems.

CONCLUSION

Digital accounting possesses significant potential to enhance financial governance and accountability within the governance department. Effective implementation requires adherence commitments from the government sector to invest in infrastructure, develop power sources, and address implementation challenges. Integrating digital accounting with concepts of good governance and the digital transformation of government can enhance financial management, making it more transparent, responsible, efficient, and inventive. Further research is necessary to investigate the effects of digital accounting on government performance and to build an effective implementation plan. Minimize human error and enhance efficiency, facilitating the monitoring and analysis of financial performance, thereby enabling more comprehensive data analysis and easier public access to financial information. The effective implementation of digital accounting necessitates governmental commitment in several areas, including the provision of hardware, software, and adequate internet infrastructure. Additionally, training and capacity building for government personnel in the utilization of digital accounting systems are essential. Promoting the uptake of technology and altering thought patterns. Digital accounting must be integrated with the concepts of good governance, including openness, accountability, participation, and the rule of law. This will ensure that the introduction of digital accounting not only enhances efficiency but also improves the quality of government governance. The implementation of digital accounting is a component of the broader digital transformation within the government sector. Digital transformation must encompass various aspects, including digital public services, e-government, and smart cities. Evaluating the impact of digital accounting on government performance areas such as efficiency, effectiveness, and quality of public service is essential. Additionally, designing an effective and contextually appropriate implementation model for Indonesia is necessary. Evaluating challenge execution and devising the appropriate remedy.

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