

TRANSPARENCY IN GOVERNMENT PROCUREMENT ACCOUNTING AND ITS IMPACT ON ANTI-CORRUPTION EFFORTS

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Abstract

This study examines the role of transparency in government procurement accounting and its implications for strengthening anti-corruption efforts. Using a literature review approach, the research explores various scholarly works, reports, and empirical studies that highlight how transparent procurement practices serve as a fundamental mechanism in minimizing opportunities for corruption, enhancing accountability, and promoting trust in public institutions. The findings indicate that the implementation of transparency in procurement accounting is not only limited to the disclosure of financial information but also involves the standardization of procedures, the establishment of monitoring systems, and the integration of digital platforms that allow greater access to procurement data. Furthermore, transparency has been shown to foster competition among suppliers, reduce collusion, and improve the efficiency of resource allocation in the public sector. However, challenges remain in the form of bureaucratic resistance, regulatory inconsistencies, and limited capacity in monitoring mechanisms. This study concludes that transparency in government procurement accounting is a critical pillar in anti-corruption strategies, and its success depends on comprehensive institutional commitment, public participation, and continuous reform in governance practices.

Keywords: Transparency, Government Procurement, Accounting, Anti-Corruption

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INTRODUCTION

Transparency in government procurement is a crucial element in realizing clean, accountable, and corruption-free governance. Government procurement of goods and services, as a key instrument in state financial management, is often vulnerable to abuse of authority, document manipulation, price inflation, and even collusion between public officials and the private sector. Because the budget allocated for procurement is so substantial and covers nearly all development sectors, this area becomes fertile ground for corruption if not accompanied by a transparent accounting system and strong oversight mechanisms (Mahuwi & Israel, 2024a). Therefore, implementing transparency in government procurement accounting is seen as a crucial strategy for strengthening anti-corruption efforts while building public trust in state institutions.

Transparency itself can be defined as openness in providing information regarding the entire procurement process, from planning and budgeting, supplier selection, contract implementation, to reporting and auditing. In an accounting context, transparency means that every procurement transaction is accurately recorded, verifiable, and available for audit by both internal and external institutions. The existence of a transparent accounting system ensures that the use of the state budget can be accounted for in accordance with the principles of fairness, efficiency, and effectiveness (Kohler & Dimancesco, 2020a). Furthermore, this information transparency also allows public participation in overseeing the procurement process, thereby reducing the room for potential corrupt actors to maneuver.

Globally, government procurement is one of the areas with the highest corruption risk. Data from various international institutions, such as Transparency International and the World Bank, indicates that approximately 10 to 30 percent of the value of procurement projects in many developing countries is lost due to bribery, collusion, or manipulation. This situation directly impacts development effectiveness, as funds that should be used to improve public services are instead lost to a handful of parties (AGU et al., 2024a). In Indonesia, for example, a report from the Corruption Eradication Commission (KPK) confirms that the majority of corruption cases handled by the agency originate from the government procurement of goods and services sector. This demonstrates the vulnerability of procurement and the importance of strengthening accounting transparency in the process.

Transparency in procurement accounting is not only related to financial reporting but also involves comprehensive system reform. One significant

development is the implementation of e-procurement, or an electronic-based procurement system (Mackey & Cuomo, 2020a). Through this system, every stage of procurement is digitally documented, publicly accessible, and leaves an audit trail that is difficult to manipulate. This increases transparency because the process of selecting goods and services providers is more objective, minimizes personal intervention, and allows for healthy competition among providers. Furthermore, the implementation of an accounting system that prioritizes transparency also supports the creation of a culture of integrity among state officials, as they recognize that every action is recorded and can be audited at any time.

The relationship between procurement accounting transparency and anti-corruption efforts can also be viewed from the perspective of good governance theory (Vian, 2020a). One of the main pillars of good governance is accountability, which can only be achieved through transparency in all bureaucratic activities. Accountability requires credible evidence and data, while transparency serves as a means to present this evidence to the public (Saelawong et al., 2023a). In other words, without transparency, accountability will never be truly realized. Furthermore, the principal-agent theory can also explain the importance of transparency. In the relationship between the public as principal and the government as agent, there is the potential for information asymmetry that allows the government to abuse its authority. Transparency in procurement accounting serves to reduce this asymmetry by providing complete, clear, and publicly accessible information, thereby reducing the potential for moral hazard.

Furthermore, transparency also impacts public perception and trust in the government. Numerous studies have shown public trust to be a crucial factor in the effectiveness of policy implementation. When citizens perceive that government procurement processes are conducted transparently, they are more confident that their taxes and contributions are being used effectively (Hunter et al., 2020). Conversely, minimal transparency increases public suspicion, ultimately eroding government legitimacy. Therefore, transparency in procurement accounting not only has an administrative dimension but also impacts socio-political aspects, particularly in strengthening the relationship between government and citizens.

However, implementing transparency in procurement accounting is not easy. Numerous challenges are faced, ranging from bureaucratic resistance, limited human resource capacity, weak law enforcement, and the persistence of a culture of corruption within some institutions. Furthermore, although e-

procurement systems have been introduced in various countries, including Indonesia, their implementation often encounters obstacles such as limited technological infrastructure, a lack of digital literacy among officials, and the ongoing practice of data manipulation at certain levels. Another equally important challenge is how to ensure that the information disclosed to the public remains high-quality and relevant, avoiding information overload that would make it difficult for the public to understand the procurement process.

Globally, various international organizations have promoted the importance of procurement transparency as part of the anti-corruption agenda. The United Nations Office on Drugs and Crime (UNODC), the Organisation for Economic Co-operation and Development (OECD), and the World Bank continue to emphasize the need for countries to adopt stricter procurement transparency standards, including integrated accounting-based reporting. Several countries that have successfully implemented these practices have demonstrated significant reductions in procurement corruption cases while simultaneously increasing the efficiency of public spending. This international experience provides important lessons for other countries, including Indonesia, to continue strengthening procurement accounting transparency systems as part of their national anti-corruption strategies (Mohamed et al., 2025).

Based on this description, it is clear that transparency in government procurement accounting is a strategic and relevant issue requiring further research. This issue concerns not only the technical aspects of financial reporting but is also closely related to efforts to eradicate corruption, increase public trust, and establish good governance. By examining the relationship between procurement accounting transparency and the effectiveness of anti-corruption efforts, this research is expected to provide theoretical contributions in the development of public sector accounting studies, as well as practical contributions in supporting government policies oriented towards clean, efficient, and accountable governance.

RESEARCH METHOD

The research method used in this study is a literature review, focusing on theoretical and conceptual analysis of transparency in government procurement accounting and its relationship to anti-corruption efforts. The literature review was conducted by examining various scholarly sources, such as reputable international journals, academic books, research reports, and relevant government policy documents. This approach was chosen because it provides a comprehensive overview of the practices, challenges, and benefits

of transparency in government procurement accounting across various contexts. Furthermore, the literature review allows researchers to identify knowledge gaps, connect previous findings, and develop a conceptual framework that can explain the relationship between procurement accounting transparency and the effectiveness of anti-corruption strategies.

In the literature review process, this study employed systematic steps, starting with a search for relevant literature through academic databases, selection based on inclusion and exclusion criteria, and then content analysis to identify patterns, differences, and contributions of previous research. The resulting literature synthesis was then used to highlight how the application of transparency principles, such as information disclosure, accountability, and auditable financial reporting, plays a crucial role in preventing corrupt practices in the government procurement sector. Thus, this literature review method not only provides theoretical understanding, but also produces conceptual recommendations that can be used as a basis for designing policies and strategies to strengthen public financial governance that is more transparent and accountable.

RESULT AND DISCUSSION

The Role of Accounting in Creating Openness and Accountability in the Procurement Process

Accounting plays a strategic role in supporting transparent and accountable governance in both government and private organizations. This is particularly evident in the context of the procurement process for goods and services, which is often vulnerable to abuse of authority, collusion, nepotism, and corruption. Procurement processes involving large expenditures of public funds require a recording, reporting, and control system capable of providing clear, objective, and accountable information (Mabillard & Zumofen, 2021). In this context, the role of accounting is crucial, as accounting is not merely a technical means of recording financial transactions but also a governance instrument that serves to create transparency and ensure accountability.

Transparency in the procurement process extends beyond providing information on the selected goods or services provider, encompassing the budget preparation, financing, tender announcement, bid evaluation, and payment realization processes. Accounting plays a crucial role in providing relevant financial information from the planning stage to the final evaluation (Alnuaimi et al., 2024). With a sound accounting system, every stage of procurement can be recorded in detail, from the estimated costs to the actual

expenditure. This allows the public and supervisors to trace financial records and assess whether budget use complies with regulations and provides commensurate benefits. Furthermore, the transparency demonstrated through accounting practices fosters public trust in the integrity of the government or relevant institution.

In addition to transparency, accountability is a fundamental aspect that is inseparable from the procurement process. Accountability demands clear accountability from authorized parties in making decisions regarding resource use. The role of accounting in this regard is to provide a comprehensive and verifiable documentation system, ensuring that every expenditure has a valid basis and evidence. When all transactions are properly recorded, parties involved in the procurement process cannot easily conceal or manipulate financial data. This reduces the scope for unethical practices, as every action can be tracked and audited (Alnuaimi et al., 2024). Therefore, accounting serves as a check and balance mechanism, ensuring that funds are used in accordance with their intended purpose.

Furthermore, accounting also plays a role in establishing an effective internal control system in the procurement process. Through accounting standards and financial control procedures, organizations can establish rules governing transactions to ensure compliance with applicable regulations. For example, there are mandatory multi-layered verification of procurement documents, consistent recording in the financial information system, and independently audited periodic reports. All of this aims to ensure the procurement process runs efficiently, is free from fraud, and produces accountable reports. Thus, accounting not only focuses on the final outcome, namely financial reports, but also serves as a preventative tool to prevent irregularities from the beginning of the procurement process.

In the context of government governance, the implementation of accrual-based accounting is also a concrete way to increase transparency and accountability. Accrual-based accounting allows for the recording of all rights and obligations that arise, providing a more comprehensive picture of the government's financial position. This is crucial in the procurement of goods and services, as it often involves long-term obligations, multi-year contracts, and commitments that must be fulfilled in the future. With accrual accounting, the information generated is not limited to cash flow but also includes obligations that must be met, thus making procurement budget management more transparent and accountable.

The role of accounting in creating openness and accountability is also strengthened by the existence of information technology. Modern accounting systems integrated with electronic procurement platforms enable real-time recording of financial data and its accessibility to stakeholders. This opens up opportunities for the public and supervisory agencies to conduct monitoring and evaluation more quickly and accurately. This technology-based information transparency encourages a stronger culture of accountability, as every step in the procurement process can be easily audited and traced. Thus, modern accounting functions not only as a recorder of transactions but also as a means of social control that supports the realization of clean and transparent governance (Saelawong et al., 2023b).

Beyond technical aspects, accounting also plays a role in building ethical awareness among parties involved in the procurement process. Transparent and widely accessible financial reports will create moral pressure on public officials and company management to refrain from engaging in deviant practices. Accounting thus serves a dual role: as both an administrative tool and an ethical instrument that maintains the integrity of procurement administrators. This aligns with the principles of good governance, which emphasize the importance of transparency, accountability, participation, and the rule of law in governance and organizational management (Saelawong et al., 2023b).

Considering these various roles, it is clear that accounting is not merely a technical function in the procurement process but also a key pillar in building a transparent and accountable system. The transparency of information generated through accounting allows the public to monitor the procurement process, while the accountability created ensures that all parties involved can be held accountable for their decisions. Ultimately, a sound accounting system will strengthen public trust, increase the efficiency of budget use, and close the gaps for corruption and abuse of authority. Thus, accounting plays a vital role in supporting sound, professional, and public-interest-oriented procurement governance.

The Relationship Between Procurement Transparency and Increased Public Trust in Government

Transparency in government procurement of goods and services has become a key issue in modern public sector governance. Essentially, public procurement involves the use of state funds, funded by public taxes, to acquire goods, services, and infrastructure needed to provide public services

(Hochstetter et al., 2023). Therefore, the procurement process is not merely administrative but also has significant implications for the government's legitimacy in the eyes of the public. The public, who witnesses that every rupiah of the budget is used honestly, efficiently, and accountably, is more likely to place trust in the government. Therefore, procurement transparency is not merely a technical instrument in accounting or administration, but also a crucial foundation for building a healthy relationship between the state and its citizens.

Transparency essentially relates to the openness of information regarding every stage of procurement, from requirements planning and tender document development, supplier selection criteria, to evaluation and awarding of the winner. When all these stages are clearly accessible to the public, the public will feel involved in overseeing budget utilization. This transparency minimizes suspicions of collusion, nepotism, or corruption that often accompany procurement activities (Kohler & Dimancesco, 2020b). Conversely, when procurement processes are secretive and difficult to monitor, the public tends to speculate that authorities are committing irregularities. This suspicion ultimately undermines public trust and even fuels apathy toward government policies. Therefore, implementing the principle of transparency is the most effective way to allay public doubts and foster confidence that the government is working in the public interest.

The relationship between procurement transparency and public trust can also be viewed from a psychological and sociological perspective (Bauhr et al., 2020). In social theory, trust arises when there is a perception of integrity and consistency from the entrusted party. The public will trust the government if it demonstrates consistency in maintaining openness and upholding applicable regulations. Transparency in procurement reflects this integrity because it signals that the government is not hiding anything from its citizens. For example, when tender results and procurement contracts are accessible through open digital platforms, the public perceives a check and balance mechanism that allows them to directly assess government performance. A sense of ownership in the development process also increases, as citizens are no longer merely the objects of policy but also subjects who can oversee the course of state governance. From this perspective, transparency plays a crucial role as a psychological instrument that fosters trust between the state and its citizens.

Furthermore, the implementation of transparency in procurement also has implications for the efficient and effective use of the state budget. With openness, competition among goods and services providers will be healthier

because all parties have equal access to tender information (Hartanto et al., 2021). This will reduce the possibility of price fixing or monopolistic practices, allowing the budget to be used more optimally to produce quality products or services. When the public perceives that development outcomes such as roads, bridges, health facilities, or education are of good quality and within a reasonable budget, their trust in the government will automatically increase. They will see that their taxes are not wasted but actually return in the form of tangible public services. Therefore, procurement transparency has a practical dimension that directly impacts the quality of public services, ultimately strengthening government legitimacy (Khan et al., 2021).

However, this relationship is not automatic. Transparency that is merely a formality, such as merely publishing procurement information without easy public access or understanding, does not necessarily increase public trust. Transparency must be accompanied by accountability, namely the government's ability to be accountable for every decision and budget use rationally and in accordance with regulations. Without accountability, transparency can degenerate into mere image-building, leading to public disappointment when there is a discrepancy between the information presented and the reality on the ground. Therefore, transparency must be implemented substantively, not merely procedurally. This includes data clarity, consistent publications, and the existence of oversight mechanisms that genuinely involve the public and independent institutions.

In today's digital era, the relationship between procurement transparency and public trust is further strengthened through the use of information technology. Many countries, including Indonesia, have developed e-procurement systems that allow all procurement stages to be conducted online (Sofyani et al., 2020). This platform not only increases efficiency but also expands public access to procurement information. With a single click, the public, the media, and oversight bodies can view budget details, tender participants, and tender winners. This creates a psychological effect that the government is not hiding anything from its citizens. Furthermore, digital technology also opens up opportunities for broader public participation in overseeing procurement processes, thereby strengthening trust in the government. This technology-enabled transparency ultimately serves as concrete evidence that the government is truly committed to the principles of good governance.

Conceptually, public trust in government is one of the most important social assets in development. Without trust, government policies will struggle

to gain legitimacy, and even well-intentioned development programs can fail due to public resistance. Therefore, building and maintaining public trust is a top priority in modern public governance. Procurement transparency plays a key role in building this social capital, as procurement is one of the most vulnerable aspects to budget misuse. When the government successfully demonstrates that this corruption-prone sector can be managed openly and honestly, the public will perceive the government as capable of exercising its own oversight function. This positive assessment will develop into long-term trust, which is crucial for maintaining political stability, increasing public participation, and strengthening sustainable development.

Thus, the relationship between procurement transparency and public trust in government is very close and mutually reinforcing. Transparency is the gateway to openness, accountability, efficiency, and public participation in the procurement process. All of these aspects ultimately lead to increased public trust in the government. Conversely, increased public trust will strengthen the government's legitimacy to implement further transparency, creating a positive cycle in state governance. Therefore, implementing the principle of procurement transparency is not only an administrative obligation, but also a crucial strategy in building a harmonious relationship between the government and the people, which ultimately determines the success of national development.

The Impact of Procurement Accounting Transparency on Preventing Corruption

Procurement accounting transparency plays a crucial role in creating clean and accountable governance (Mahuwi & Israel, 2024b). The procurement process for goods and services is often a vulnerable point in state administration because it involves the allocation of large amounts of public funds. Lack of transparency in recording, reporting, and financial management can open up opportunities for abuse of authority, price markups, improper direct appointments, and collusion between government officials and the private sector (Mackey & Cuomo, 2020b). Therefore, implementing transparency principles in procurement accounting serves as an effective control mechanism to prevent and minimize the possibility of corruption.

One tangible impact of procurement accounting transparency is the creation of an information system that is open, clear, and easily accessible to the public (Wardani et al., 2021). With this transparency, the public, supervisory agencies, and auditors can monitor the procurement process from the

planning, budgeting, implementation, and reporting stages. Public involvement in oversight encourages procurement organizers to be more careful in their decision-making, as any irregularities are more easily detected. For example, when procurement accounting reports detail costs, budget sources, and selected vendors, the potential for price manipulation or monopolistic practices is reduced because the data can be verified and compared with prevailing market standards.

Transparency in procurement accounting also increases the accountability of government officials and related parties in budget management (Wardani et al., 2021). Accountability arises when every procurement decision must be accountable from an administrative, financial, and ethical perspective. Officials bound by transparent reporting obligations will think twice before committing irregularities, as the risk of violations being revealed is higher. In other words, transparency serves as a deterrent, making potential corruptors feel unsafe engaging in illegal practices. This mechanism aligns with the theory of good governance, which emphasizes the importance of openness, accountability, and integrity in every aspect of public sector management.

Furthermore, the impact of procurement accounting transparency on corruption prevention is also evident in increased public trust in the government. Public trust is crucial social capital for national development. When the public sees that the procurement process is transparent and the results are accountable, they will be more confident that the government is carrying out its duties with integrity. Conversely, if the procurement process is riddled with secrecy and lacks clear financial reports, public suspicion of corrupt practices will grow. Therefore, procurement accounting transparency is not only a technical instrument in financial management but also a strategic tool in building government legitimacy in the eyes of the public.

Furthermore, implementing procurement accounting transparency contributes to effective law enforcement. Complete, clear, and well-documented data provides strong evidence in the event of alleged violations. For example, in cases of budget misappropriation, transparent accounting reports can help auditors and law enforcement officials trace the flow of funds and compare reported expenditures with actual results. This reduces the opportunity for corruptors to obscure the traces of irregularities. A clear financial recording system also facilitates anti-corruption agencies such as the Corruption Eradication Commission (KPK) in conducting investigations, allowing for faster and more effective legal proceedings.

The implementation of procurement accounting transparency also impacts improvements in internal control systems. Transparency encourages government agencies and public institutions to develop stricter internal audit mechanisms, utilize information technology in e-procurement, and implement consistent accounting standards (Wardani et al., 2021). With an electronic-based procurement system equipped with transparent financial reports, the scope for manipulation can be narrowed. Information technology in procurement accounting automatically records every transaction and makes it difficult to alter without a trace, thus strengthening the control and oversight system.

However, the success of procurement accounting transparency in preventing corrupt practices depends heavily on consistent implementation and commitment from all parties. If transparency is merely a formality without any intention of truly disclosing information to the public, the goal of preventing corruption will be difficult to achieve. For example, procurement reports prepared using difficult-to-understand technical terms or not widely published will only create the impression of transparency, while in reality remaining hidden. Therefore, transparency must be accompanied by the principles of accessibility, understandability, and honesty in the presentation of accounting data.

Ultimately, procurement accounting transparency has been proven to have a significant impact on preventing corrupt practices. These impacts are evident in reduced opportunities for abuse of authority, increased accountability of public officials, increased public trust in the government, and increased effectiveness of law enforcement. By strengthening a transparent and accountable procurement accounting system, it is hoped that corrupt practices, which have long been a barrier to development, can be minimized sustainably. Transparency is not merely an administrative obligation, but rather the foundation for creating clean, fair, and public-interest governance.

Barriers and Challenges to Implementing Accounting Transparency in Government Procurement

The implementation of accounting transparency in the government procurement process is a crucial foundation for creating clean, accountable, and service-oriented governance (Samuels, 2021). However, although the principle of transparency is normatively stipulated in various regulations and guidelines for state financial management, numerous obstacles and challenges remain at the implementation level that hinder its effective implementation.

This is understandable because transparency relates not only to the technical aspects of presenting financial reports but also encompasses political dimensions, bureaucratic culture, human resource capacity, and the readiness of technological infrastructure that supports information disclosure.

One fundamental obstacle to implementing accounting transparency in government procurement is resistance from a bureaucratic culture that tends to be closed (Sari & Muslim, 2023). In practice, bureaucracies at various levels of government often still view financial information as internal and not fully accessible to the public. This closed attitude is influenced by traditional mindsets that view transparency as a threat to the authority and power of public officials (Soylu et al., 2022). However, from a modern governance perspective, transparency is actually a means of strengthening legitimacy and public trust. However, changing bureaucratic culture is not easy, as it requires a long process, including value transformation, ethics education for civil servants, and consistent enforcement of regulations.

On the other hand, technical obstacles often arise related to the limited quality and capacity of human resources in government accounting. Not all financial management officials have sufficient competence to prepare procurement accounting reports in accordance with applicable government accounting standards. This limited understanding often results in incomplete, difficult to understand, or even inconsistent reports that do not comply with the principles of accountability and transparency. When report quality is low, information transparency becomes illusory, as the public is deprived of clear, accurate, and accountable information. Therefore, improving human resource capacity through ongoing training and competency certification is essential to support successful transparency.

In addition to human resource issues, information technology also poses a significant challenge. Transparency in government procurement accounting in the digital era relies heavily on information systems capable of integrating procurement data, budgets, and financial reports in real time (Hernita & Widjaja, 2025). However, in many regions, technological infrastructure is unequally distributed. Limited internet connections, outdated hardware, and a lack of integration between systems limit public access to procurement information. This creates a gap between regions with advanced technological capacity and those lacking, preventing the principle of transparency from being realized evenly across the region. Equitable access to public information is key to enhancing fairness and public trust in government.

Another equally significant challenge is the existence of gaps in regulation and legal implementation (Vejaratnam et al., 2020). Although laws and regulations regarding procurement accounting transparency exist, in practice, many inconsistencies persist. Some public officials sometimes exploit legal loopholes to delay or limit data disclosure for various reasons, ranging from confidentiality to technical reasons that could be addressed. Weak oversight and law enforcement exacerbate the situation, as there are no firm sanctions against those who obstruct transparency. Consequently, regulations, which should be instruments for strengthening transparency, are ineffective in driving real change on the ground.

Furthermore, political factors pose a major challenge to the implementation of transparent government procurement accounting. In many cases, the government procurement process is vulnerable to political influence, both from within the bureaucracy and external actors such as the private sector or interest groups. This political influence often leads to data manipulation, budget markups, or obscuring certain information to protect the interests of certain parties. This situation clearly hinders transparency because the information presented no longer reflects the true situation but is instead manipulated to serve specific interests. Therefore, efforts to promote transparency in procurement accounting cannot be separated from a broader political reform agenda.

Another frequently encountered obstacle is the lack of public participation in overseeing the government procurement accounting process. Transparency would be more effective if the public were not only given access to information but also empowered to use it for social control (Ogunsanya et al., 2022). However, low public financial literacy often makes it difficult for the public to understand available accounting reports. This results in open information not being fully utilized to promote accountability. Therefore, increasing public literacy through education, campaigns, and collaboration between the government, academics, and civil society organizations is a crucial factor in addressing this challenge.

Thus, the implementation of transparent government procurement accounting faces various complex obstacles and challenges, encompassing cultural, human resources, technological, regulatory, political, and public participation aspects. These obstacles demonstrate that transparency cannot be achieved solely through formal regulations but rather requires a holistic approach involving bureaucratic reform, strengthening technical capacity, technological modernization, consistent law enforcement, and increased public

participation. If these challenges can be addressed gradually and consistently, transparent government procurement accounting will become more than just an administrative slogan, but a truly practical practice that enhances accountability, efficiency, and public trust in government.

Strategies to Increase the Effectiveness of Procurement Accounting Transparency to Support Corruption Eradication Efforts

Procurement accounting transparency is a crucial foundation for building a clean and accountable government system. Government procurement of goods and services is often vulnerable to corruption, collusion, and nepotism due to the large budget allocations and close relationships between providers and the government bureaucracy (Kohler & Dimancesco, 2020c). Therefore, strategies to increase the effectiveness of accounting transparency in the procurement process are key to strengthening corruption eradication efforts in the public sector. This strategy goes beyond the open presentation of financial information but also encompasses improvements to systems, regulations, and oversight that can ensure the integrity of the procurement process.

Effective implementation of this strategy begins with strong regulations. The government needs to ensure that the legal framework governing accounting and procurement of goods and services is designed with the principles of transparency, accountability, and integrity. Clear regulations will prevent legal loopholes that can be exploited by irresponsible parties to engage in corrupt practices. Furthermore, regulations must mandate detailed transaction recording, timely reporting, and the use of uniform accounting standards to ensure objective comparison and analysis of financial data. This legal certainty will strengthen the position of audit institutions and civil society in overseeing budget utilization (Mahuwi & Israel, 2024c).

In addition to regulations, strategies to increase the effectiveness and transparency of procurement accounting also require the support of modern and integrated information systems. Digitizing procurement through e-procurement and information technology-based accounting systems allows the procurement process to be more transparent, measurable, and easily monitored. Technology can be used to minimize direct interaction between procurement officials and suppliers, thereby reducing the opportunity for collusion. Digital accounting systems integrated with procurement data can also provide real-time reports, which are not only beneficial for internal and external auditors but also publicly accessible as a form of transparency (AGU et

al., 2024b). Thus, the use of technology is a strategic instrument in strengthening public trust in the procurement process.

The next strategy is to strengthen the capacity of human resources involved in accounting and procurement management. Transparency will not be effective if the actors running the system do not have a good understanding of public accounting principles, integrity, and ethical responsibility (Vian, 2020b). Therefore, the government needs to provide ongoing training for procurement officials, auditors, and budget management officials to enable them to use modern accounting systems while instilling integrity values in the performance of their duties. Ethics education, understanding the risks of corruption, and skills in using information technology need to be an integral part of increasing the capacity of officials. With professional and high-integrity human resources, accounting transparency strategies will be more effective in achieving the goal of eradicating corruption.

Public participation also plays a crucial role in strengthening the effectiveness of procurement accounting transparency. Transparency should not be confined to the internal government level but must be open to the wider public. With public access to accounting and procurement information, the public can act as a critical external monitor of the use of the state budget. To achieve this, the government needs to develop a data publication mechanism that is easily accessible, clear, and unambiguous. The information presented must be in a format understandable to the general public, not just accounting professionals (Chang et al., 2021). This allows the public to assess, critique, and provide input on the procurement process, ultimately reducing the scope for corrupt practices.

Furthermore, strengthening the role of external oversight bodies such as the Supreme Audit Agency (BPK), the Corruption Eradication Commission (KPK), and other independent institutions is also a crucial strategy. Effective procurement accounting transparency must be accompanied by a rigorous, independent, and objective audit mechanism. Open financial reports must be followed up with comprehensive audits to ensure data accuracy and detect any indications of irregularities early. Collaboration between internal auditors, external auditors, and law enforcement agencies also needs to be strengthened to create a multi-layered and complementary oversight system (Ismail et al., 2020). With inter-agency coordination, even complex corrupt practices can be identified and prevented before they cause greater losses.

Strategies to improve the effectiveness of procurement accounting transparency must also consider organizational culture (Prakasa, 2022). The

bureaucratic culture, often characterized by closed and unaccountable practices, needs to be transformed into one that emphasizes openness, integrity, and public service. This cultural change can be driven by leading by example from government agency leaders, enforcing strict sanctions for violations, and rewarding work units that successfully implement transparency. If transparency becomes part of the organizational culture, its effectiveness in supporting corruption eradication efforts will be more assured because it is implemented not merely as an administrative obligation but as a shared value.

Ultimately, strategies to improve the effectiveness of procurement accounting transparency must be comprehensive and sustainable. Transparency is not simply a goal, but a process that requires a long-term commitment from all stakeholders, from the government, supervisory agencies, goods and service providers, to the wider community. Collaboration between stakeholders is crucial to the success of this strategy. With effective synergy, procurement accounting transparency can truly become a strategic tool in supporting anti-corruption efforts. Furthermore, the success of this strategy will also strengthen the government's legitimacy in the eyes of the public, improve the quality of public services, and encourage clean, effective, and trustworthy governance.

CONCLUSION

The conclusion of the study "Transparency in Government Procurement Accounting and Its Impact on Anti-Corruption Efforts" indicates that transparency in the government procurement accounting system is a fundamental element in building clean and accountable governance. Through open information, clear reporting, and public access to the procurement process, practices that have the potential to lead to corruption can be minimized. Transparency creates a social control mechanism that encourages public officials to act according to the rules, while strengthening public trust in government institutions.

Furthermore, the results of the literature review indicate that the implementation of transparent procurement accounting not only impacts the prevention of criminal acts of corruption but also increases the efficiency and effectiveness of state budget utilization. An open accounting system can provide a clear audit trail, facilitate evaluation, and encourage accountability at every stage of the procurement of goods and services. Thus, transparency plays a dual role: as a tool to prevent abuse of authority and as a strategic instrument to improve the quality of public financial management.

Ultimately, this study confirms that the success of efforts to eradicate corruption through transparent government procurement accounting depends heavily on consistent implementation, strong regulatory support, and active public participation. Without a solid integration between technology, policy, and public oversight, transparency will remain merely a formality. Therefore, building a sustainable culture of transparency needs to be a shared commitment, not only from the government as the organizer, but also from all elements of society who play a role as supervisors and beneficiaries.

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