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FISCAL TRANSPARENCY AND DEMOCRATIC GOVERNANCE: THE MEDIATING ROLE OF PUBLIC SECTOR ACCOUNTING SYSTEMS

Ferry Hendro Basuki*[1]
Universitas Pattimura, Indonesia
Email: ferrybasuki2015@gmail.com

Trisna Prasetyaningrum
Universitas Pattimura, Indonesia
Email: trisnaprasetyaningrum1985@gmail.com

Alexander Gasperz
Universitas Pattimura, Indonesia
Email: alxgaspersz@gmail.com

Abstract

Fiscal transparency is a key prerequisite for realizing democratic and accountable governance. In the context of modern democracy, fiscal information disclosure serves not only as an instrument for public oversight of state financial management but also as a mechanism to strengthen government legitimacy and increase public participation in the decision-making process. However, the level of effective fiscal transparency is significantly influenced by the quality of the public sector accounting system used by the government. This study aims to examine the relationship between fiscal transparency and democratic governance by positioning the public sector accounting system as a mediating variable. The research method used is a systematic literature review of international scientific journals, reports from international institutions, and relevant policy documents in the fields of public finance, government accounting, and governance. The results of the study indicate that a reliable, standardized, and transparency-based public sector accounting system plays a significant role in bridging the relationship between fiscal openness and strengthening democratic principles, such as accountability, responsiveness, and public oversight. A weak accounting system tends to hinder stakeholders' utilization of fiscal information, thereby reducing the positive impact of fiscal transparency on the quality of democratic governance. This study emphasizes the importance of reforming and strengthening the public sector accounting system as an institutional foundation to support meaningful and sustainable fiscal transparency within a democratic governance framework.

[1] Correspondence author

Keywords: Fiscal transparency, democratic governance, public sector accounting system, public accountability

INTRODUCTION

Fiscal transparency is a key pillar of modern democratic governance. In the context of a democratic state, public financial management is not only required to be efficient and effective but also accountable to the public, as holders of sovereignty. Fiscal transparency refers to the government's openness in providing accurate, relevant, timely, and easily accessible information regarding fiscal policies, budgeting processes, budget implementation, and the state's financial position. A high level of fiscal transparency enables the public, parliament, and oversight bodies to understand how public resources are raised and used, thus creating space for substantial democratic oversight. Many studies have viewed fiscal transparency as a crucial prerequisite for establishing public trust, government legitimacy, and the sustainable quality of democracy (Sapulette et al., 2025).

Democratic governance emphasizes the principles of participation, accountability, the rule of law, responsiveness, and inclusiveness in public decision-making processes. Within this framework, state financial management is inextricably linked to the democratic mechanisms that govern the relationship between the government and citizens. Democratic governments are required to open up space for public participation in the formulation of fiscal policy, provide transparent explanations for every budget decision, and be accountable for the impact of these policies on public welfare. However, practice in many countries demonstrates that the existence of formal democratic institutions does not automatically result in transparent and accountable fiscal governance. A gap often exists between normative democratic principles and the practice of public financial management, which is often closed, complex, and difficult for the general public to understand (Sari & Muslim, 2023a).

In this context, the public sector accounting system plays a strategic role as an information infrastructure that bridges fiscal transparency and democratic governance. The public sector accounting system serves not only as a tool for recording government financial transactions but also as a mechanism for providing fiscal information that can be used for decision-making, monitoring, and evaluating government performance. The quality of a public sector accounting system is determined by various aspects, such as the accounting basis used, the accounting standards applied, institutional capacity, and the integration of financial information systems. A reliable, consistent, and internationally standardized accounting system is believed to improve the clarity and comparability of fiscal information, thereby strengthening public transparency and accountability (Siahay, 2023).

Although the relationship between fiscal transparency and democratic governance has been widely discussed in the literature, empirical and conceptual findings suggest that this relationship is not always direct and linear. In some cases, increased fiscal information disclosure has not fully translated into improved democratic governance. This indicates the existence of mediating factors that influence the extent to which fiscal transparency can effectively impact democratic practices and government accountability. One factor that has received increasing attention is the role of the public sector accounting system as a mediating mechanism linking fiscal transparency and democratic governance (Amalia, 2023a).

A robust public sector accounting system enables fiscal information to be presented systematically, auditably, and easily understood by stakeholders, including the legislature, oversight bodies, the media, and civil society. Thus, fiscal transparency goes beyond mere data disclosure to develop meaningful transparency that can be used in democratic deliberation processes. Conversely, a weak, inconsistent, or non-transparent accounting system has the potential to obscure fiscal information, even if the government formally claims to have opened access to public financial data. This can weaken democratic oversight and reduce the effectiveness of public participation in fiscal decision-making.

Global developments in public finance reform, such as the implementation of accrual-based accounting, strengthening government financial reporting standards, and digitizing state financial information systems, further emphasize the importance of public sector accounting systems in supporting democratic governance (Suryanto & Kurniati, 2025). These reforms are often driven by demands for greater fiscal transparency, both from the domestic and international communities. However, the success of public sector accounting reforms depends not only on technical aspects but also on the political and institutional context in which they are implemented. In a democratic system that still faces challenges in terms of institutional capacity and a culture of accountability, the role of accounting systems as a mediator between fiscal transparency and democratic governance is becoming increasingly complex and deserves in-depth study (Alassuli et al., 2025).

Furthermore, increasing attention to issues of good governance, anti-corruption, and fiscal sustainability has placed fiscal transparency and public sector accounting on the strategic agenda in democratic institution building. Fiscal transparency, supported by an adequate accounting system, can strengthen checks and balances, improve the quality of legislative oversight, and expand public participation in evaluating government performance. In the long term, this situation has the potential to foster a more responsive, accountable, and public-interest-oriented government. However, without a comprehensive understanding of the mediating role of public sector accounting systems, efforts to increase fiscal transparency risk not having an optimal impact on strengthening democratic governance (Zarei et al., 2021).

Based on this description, this research is relevant to conceptually examine the relationship between fiscal transparency and democratic governance by positioning public sector accounting systems as a mediating variable. This study is crucial for enriching the literature, which has tended to view the relationship between fiscal transparency and democratic governance directly, without examining the underlying institutional mechanisms. Through a literature review approach, this research is expected to identify theoretical frameworks, empirical findings, and research gaps related to the role of public sector accounting systems in strengthening the relationship between fiscal transparency and the quality of democratic governance. Thus, this research not only contributes to the development of knowledge but also provides practical implications for policymakers in formulating more effective public finance reform strategies oriented toward strengthening democracy.

RESEARCH METHOD

This study uses a literature review method to analyze the relationship between fiscal transparency and democratic governance, using the public sector accounting system as a mediating variable. The literature review was conducted by exploring various relevant academic sources, including reputable international journal articles, scholarly books, international organization reports, and public policy documents addressing the issues of fiscal transparency, democratic governance, and public sector accounting systems. These sources were selected based on their thematic relevance, academic credibility, and their contribution to explaining the conceptual and empirical frameworks for how public financial information is produced, presented, and used in the context of democratic governance.

The analysis process was conducted qualitatively through a synthesis of theoretical findings and previous research to identify patterns of relationships, mediating mechanisms, and existing research gaps. The collected literature was classified based on the focus of discussion, such as the concept and indicators of fiscal transparency, the principles of democratic governance, and the role and quality of public sector accounting systems in enhancing public accountability and participation. Next, conceptual integration was conducted to develop a framework explaining how public sector accounting systems function as a link between fiscal transparency and strengthening democratic governance. This approach allows research to generate comprehensive and in-depth understanding without conducting primary data collection, while providing a strong theoretical basis for future empirical research.

RESULT AND DISCUSSION

The Theoretical Relationship between Fiscal Transparency and Democratic Governance

The relationship between fiscal transparency and democratic governance is a topic that has received significant attention in the literature on political economy and public administration. Fiscal transparency refers to the extent to which information regarding public financial policies, decisions, and implementation is clearly, accurately, timely, and accessible to the public and stakeholders. In the context of democratic governance, fiscal transparency is not merely an administrative or technical issue but also a crucial instrument for strengthening government accountability to the public. The fundamental principle underlying this relationship is that the disclosure of fiscal information enables citizens and oversight institutions to assess the effectiveness, efficiency, and integrity of public resource use. Transparency allows the public to monitor budget allocations, government spending, and fiscal policies that directly impact public welfare, thereby enhancing the legitimacy of the government's decision-making process (Androniceanu, 2021).

Theoretically, the relationship between fiscal transparency and democratic governance can be analyzed through several conceptual frameworks. First, public accountability theory emphasizes that the government, as the representative of the people, has an obligation to report openly on the use of public resources. Fiscal transparency is the primary means for the public to monitor state financial management policies and practices (Androniceanu, 2021). The higher the level of transparency, the greater the opportunity for the public to assess and hold the government accountable.

This, in turn, encourages more responsive, fair, and public-interest-oriented governance practices. Second, the perspective of deliberative democracy theory highlights the importance of public involvement in the decision-making process. Transparent fiscal information enables citizens and non-governmental institutions to participate more meaningfully in policy discussions, thereby strengthening the legitimacy of government decisions and reducing the risk of abuse of power. Transparency here is not only about access to information, but also about the quality of communication between the government and the public to build trust and collective consensus.

Furthermore, the literature on public governance emphasizes that fiscal transparency contributes to strengthening democratic institutions by fostering horizontal and vertical accountability (Krah & Mertens, 2020). Horizontal accountability is reflected when oversight institutions, such as legislative bodies, state audit bodies, or anti-corruption agencies, are able to objectively assess government performance. Meanwhile, vertical accountability arises when citizens, through mechanisms of elections, advocacy, or public participation, can pressure the government to implement policies that align with the public interest. Public-government relations theory emphasizes that fiscal transparency reduces information asymmetry between the government and the public, thereby strengthening citizens' position in influencing decision-making processes and ensuring that power is used responsibly. Within this framework, a healthy democracy is characterized not only by free elections but also by the existence of effective oversight mechanisms supported by transparency of fiscal information (Chen & Neshkova, 2020a).

Furthermore, the theoretical relationship between fiscal transparency and democratic governance can also be understood through its long-term impact on institution building (Matheus & Janssen, 2020). Consistent and systematic transparency instills norms of accountability and integrity within the public bureaucracy, thereby strengthening a culture of good governance. Countries with high levels of fiscal transparency tend to have a lower risk of corruption, more efficient budget management, and public policies that are more responsive to public needs. Conversely, a lack of transparency can weaken public trust in government, reduce citizen participation, and lead to political instability (Oncioiu et al., 2020). Therefore, the relationship between fiscal transparency and democracy is not merely functional but also normative, rooted in the principles of legitimacy, fairness, and public engagement.

Overall, the theoretical relationship between fiscal transparency and democratic governance confirms that fiscal transparency is a crucial foundation for democratic governance. Through information disclosure, public oversight, and citizen participation, fiscal transparency strengthens government accountability, improves the quality of decision-making, and fosters public trust. Thus, the concept of fiscal transparency is not only relevant in the technical context of financial management but also has broad implications for the sustainability of democracy, political stability, and the development of sound institutions. This theoretical analysis demonstrates that without adequate fiscal transparency, democratic principles risk being distorted, and strengthening transparency mechanisms must be an integral part of efforts to strengthen democratic governance in every country.

Public Sector Accounting Systems as an Instrument for Government Accountability

Public sector accounting systems (PSAS) play a crucial role in ensuring government accountability, both at the central and regional levels. Government accountability essentially requires public officials to explain and be accountable for all activities, decisions, and the use of public resources to the public and oversight bodies (Limba et al., 2025). In this context, public sector accounting systems are a key instrument because they provide a formal, systematic framework for recording, reporting, and controlling state finances. Without these systems, government activities would be difficult to measure, monitor, and evaluate objectively, opening up opportunities for inefficiency, abuse, and corruption. In other words, PSAS are not merely administrative tools but also strategic instruments for building public trust in government governance.

PSAS are designed to accommodate the unique characteristics of the public sector, which differ from the private sector. One fundamental difference is the ultimate goal; government is not oriented toward profit but rather toward public service and community welfare. Therefore, the public accounting system emphasizes transparency, budget-based recording, and non-financial performance measurement, all of which aim to provide a comprehensive picture of public resource utilization. The implementation of PSAS enables more disciplined budget management because every allocation and realization of funds is recorded in detail and can be compared with the initial planning. This is crucial in a democratic context, where citizens have the right to know how their taxes and contributions are being spent. With comprehensive and publicly accessible public financial reports, the public and legislative bodies can exercise more effective oversight of the government, so that the principle of accountability is not merely a formality but is actually realized (Amalia, 2023b).

Furthermore, PSAS also supports the integration of fiscal accountability and data-driven decision-making. With a sound accounting system, the government can evaluate the performance of programs and projects, identify areas of waste or risk, and formulate policies that are more responsive to public needs. This system provides historical data essential for analyzing public spending trends, the efficiency of fund use, and policy effectiveness. Furthermore, the application of uniform accounting standards across government units enhances the consistency and credibility of financial reports, which serve as the basis for internal and external audits. Effective audits, in turn, strengthen public trust because the results can demonstrate the extent to which public officials comply with legal provisions, procedures, and sound financial management principles. In the international context, the transparent implementation of PSAS also supports accountability to donors and multilateral institutions, which often demand accurate and reliable reporting before awarding aid or grants (Cuadrado-Ballesteros & Bisogno, 2021).

However, the success of PSAS as an accountability instrument is not without its implementation challenges. Technological factors, human resource capacity, and political commitment are key determinants of the system's effectiveness. Adequate information technology enables real-time integration of financial and non-financial data, minimizing errors and accelerating the reporting process. Furthermore, the skills of public accounting personnel must be continuously improved to enable them to understand accounting standards, internal control procedures, and accurately interpret financial reports. Without these competencies, even a sophisticated system will not deliver true accountability. Political commitment also plays a crucial role, as transparency and accountability can conflict with vested interests (Sari & Muslim, 2023b). Therefore, establishing a culture of integrity, ethics, and professionalism in public financial management is no less crucial than technical mechanisms.

Thus, the public sector accounting system serves as a bridge between fiscal policy and public accountability. PSAS enables the government to systematically record, report, and control the use of public resources, thereby facilitating oversight, performance evaluation, and evidence-based decision-making. Besides being an administrative tool, the PSAS is also a democratic instrument that upholds the public's right to information regarding state financial management. Effective implementation of this system requires a balance between technology, human capacity, and ethical commitment, ensuring that accountability is not merely a formality but truly becomes the foundation of transparent, efficient, and responsible governance (Grossi &

Argento, 2022). By strengthening the PSAS, the government will not only be able to fulfill its obligations to the public but also build public trust, which is the foundation of legitimacy and political stability.

Public Sector Accounting System Reform in the Context of New Public Management and Post-NPM

Public sector accounting system reform has become a key agenda item in the modernization of public administration in various countries. This change is not only related to the need to improve transparency and accountability but also reflects a paradigm shift in public management, particularly through the influence of the New Public Management (NPM) approach and its evolution toward the Post-NPM model (Christensen & Lægreid, 2022). New Public Management emerged in the late 20th century in response to criticism of traditional bureaucracies, which were perceived as rigid, slow, and inefficient. NPM emphasizes private sector management principles, such as results-orientation, performance measurement, decentralization, and output-based accountability. In the context of public sector accounting, the NPM approach encourages the development of a more performance-oriented accounting system, where financial reports not only present budget allocations and expenditure realizations but also reflect the effectiveness of public resource use in achieving service objectives. This has given rise to new practices, such as performance-based budgeting, program evaluation, and the implementation of clear performance indicators for each organizational unit. The accounting system reformed under the NPM paradigm has become a strategic instrument for managerial decision-making, enabling public officials to assess the impact of government activities, improve planning, and increase transparency to the public (Cordery & Hay, 2024).

However, the implementation of NPM has not been without criticism. The approach, which overemphasizes efficiency and output-based accountability, sometimes neglects broader public values, such as citizen participation, equality, and social responsibility. This gave rise to the Post-NPM discourse, which attempts to balance the need for efficiency with more democratic and inclusive governance principles. In the context of public sector accounting, Post-NPM emphasizes that reforms should not only focus on achieving performance targets but also consider service quality, social impact, and political legitimacy. Public sector accounting system reform in the Post-NPM era encourages the integration of financial accountability, performance accountability, and political accountability, so that government financial reports become not only an administrative tool but also a means of transparent communication between the government and the public. This system allows the public and other stakeholders to assess whether government policies and programs align with the overall public interest (Xiaolong & Christensen, 2023).

Public sector accounting reforms within the NPM and Post-NPM frameworks have also impacted reporting standards and audit mechanisms. Public accounting standards in many countries have been harmonized to ensure consistency, comparability, and transparency of financial information. The audit process, which previously focused solely on administrative compliance, has now been expanded to include evaluations of performance, program effectiveness, and the quality of resource management. Thus, public auditors serve not only as compliance monitors but also as strategic consultants who can provide recommendations for management and policy improvements. This approach requires public sector accounting systems to provide relevant, accurate, and timely data, thus supporting evidence-based decision-making at all levels of government.

Furthermore, public sector accounting system reforms are also influenced by advances in information technology. Digitization and government financial management information systems enable faster and more transparent budget recording, reporting, and oversight. The integration of information technology into public accounting facilitates real-time data analysis, more effective internal oversight, and public participation through access to public information. The application of this technology aligns with the principles of NPM and Post-NPM, where results-based management and good governance are central. With the support of a modern accounting system, the government can increase responsiveness to public needs, reduce the risk of corruption and budget misuse, and build stronger public trust.

Implications of Fiscal Transparency for Preventing Corruption and Misuse of Public Finances

Fiscal transparency is a crucial instrument for strengthening government accountability and improving public financial governance. This concept emphasizes government transparency in managing state finances, from budget planning and implementation to reporting and public accountability. By increasing the transparency of fiscal information, the public, the media, and oversight bodies can monitor the use of public funds more effectively, thereby reducing the potential for financial misuse or corrupt practices. Essentially, fiscal transparency is not merely an administrative procedure, but a strategic mechanism for creating clean and efficient governance, ultimately increasing public trust in state institutions (Chen & Neshkova, 2020b).

The implications of fiscal transparency for preventing corruption can be viewed from various perspectives. First, the transparency of budget information allows for broader public oversight. When information on budget allocation and use is clearly available and accessible to the public, the opportunity for officials to manipulate or misuse funds is limited. Complete and accurate information regarding revenues, expenditures, and public debt management minimizes the scope for corrupt practices that often arise from unclear or opaque financial reports. In other words, fiscal transparency forms a kind of "preventive shield" against corrupt practices, as public officials know that their actions can be openly monitored by the public and independent institutions.

Furthermore, fiscal transparency also strengthens the capacity of oversight institutions, both internal and external. Audit institutions, such as the Supreme Audit Agency (BPK), can work more effectively when they have full access to public financial information. Regular audits and transparent reporting add pressure on public officials to act in accordance with rules and ethical norms. Furthermore, civil society involvement in budget oversight becomes more meaningful because the public can assess the alignment between budget plans, implementation, and results. This process creates dual accountability, where the government is accountable not only to formal institutions but also directly to the public, thereby minimizing the opportunity for misuse of resources (Chen & Neshkova, 2020b).

The positive impact of fiscal transparency on corruption prevention is not only mechanistic but also cultural and institutional. Consistent transparency helps build a culture of integrity among bureaucrats and public officials. When openness becomes the accepted norm, corruption is no longer considered socially or administratively acceptable behavior. The accountability established through fiscal transparency also creates moral pressure on public officials to carry out their duties honestly and professionally. Furthermore, a public accustomed to accessing budget information will become more critical of public policy and state financial management, indirectly strengthening social control and preventing corrupt practices (Chen & Neshkova, 2020b).

However, it is important to note that the effectiveness of fiscal transparency in preventing corruption also depends on the quality of its implementation. Transparency that is formalistic or limited to the publication of documents without facilitating public understanding and oversight tends to have little impact. Complex and difficult-to-understand financial information will limit the public's ability to conduct effective oversight (Shkolnik et al., 2020). Therefore, the government needs to ensure that public financial data and reports are presented clearly, accurately, and easily accessible to the public. The use of information technology, such as online budget portals or open government data, can be an important tool in achieving meaningful transparency, enabling the public to monitor, analyze, and assess government fiscal performance in real time.

Furthermore, fiscal transparency plays a strategic role in strengthening legal and regulatory systems that support corruption prevention. When budgets and public financial management are transparent, law enforcement agencies and anti-corruption officials can more quickly detect irregularities and take preventative and enforcement actions. Fiscal transparency also encourages synergy between various institutions, including the legislature, executive branch, independent auditors, and civil society, in monitoring and evaluating the use of public funds. This not only reduces the potential for abuse but also strengthens the legitimacy of public policy, as fiscal decision-making becomes more accountable, credible, and responsive to public needs (Montes & Luna, 2021).

Overall, the link between fiscal transparency and corruption prevention emphasizes that open public financial management is not merely a matter of administrative compliance but also a foundation for good, effective, and integrity-based governance. With information disclosure, broader public oversight, strengthened capacity of supervisory institutions, and a culture of integrity built through accountability practices, fiscal transparency has proven to be an effective preventative tool against corruption and misuse of public finances. This implication suggests that any efforts to strengthen fiscal transparency must be combined with institutional reform, the use of information technology, and increased public awareness to optimally achieve the goal of corruption prevention.

CONCLUSION

This study concludes that fiscal transparency plays a highly strategic role in strengthening democratic governance, primarily through increased accountability, public participation, and public trust in government. Transparency of fiscal information enables citizens to understand how public resources are managed and used, thus creating a more effective oversight mechanism for public decision-making. In this context, fiscal transparency serves not only as a technical instrument for state financial management but also as a normative foundation supporting healthy and inclusive democratic practices.

Furthermore, the study findings indicate that the public sector accounting system acts as a crucial mediating variable in the relationship between fiscal transparency and democratic governance. A reliable, standardized, and accountability-based accounting system is capable of translating fiscal transparency policies into financial information that is relevant, comparable, and easily understood by stakeholders. Therefore, strengthening the public sector accounting system is a crucial prerequisite for ensuring that fiscal transparency extends beyond formal reporting and contributes to a sustained improvement in the quality of democracy, the effectiveness of public oversight, and the legitimacy of government.

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