

# Digital Transformation and Managerial Accounting in Improving the Accountability of Public Organizations

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## ABSTRACT

*Increasing demands for transparency and responsible financial management in public organizations have highlighted the need for both technological and managerial improvements. This study aims to examine the influence of digital transformation and managerial accounting on the accountability of public organizations. A causal explanatory quantitative approach was employed, with primary data collected from 100 respondents across regional apparatus organizations and analyzed using multiple linear regression. The results indicate that both digital transformation and managerial accounting have positive and significant effects on public organization accountability, both partially and simultaneously. Managerial accounting is the more dominant factor, suggesting that effective use of cost information for planning, control, and performance evaluation is crucial alongside technological advancement. The model explains 68.5% of the variation in accountability. This study contributes by integrating digital transformation and managerial accounting in a single framework and providing empirical evidence from a local government context. The findings imply that aligning digital infrastructure with strong managerial accounting practices is essential for achieving sustainable and comprehensive accountability in public sector governance.*

**Keywords:** Digital Transformation, Local Government, Managerial Accounting, Public Accountability, Public Sector.

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## INTRODUCTION

Public organizations are increasingly required to demonstrate high levels of accountability in response to rising public expectations, regulatory demands, and the principles of good governance (Mozin et al., 2025). Accountability in the public sector is not limited to formal compliance with financial reporting standards, but also encompasses transparency, efficiency, and the effective use of public resources, particularly in the management of regional budgets (*Anggaran Pendapatan Belanja Daerah/APBD*). Local governments, as the frontline of public service delivery, face mounting pressure to ensure that public funds are managed responsibly and that performance outcomes are measurable and transparent (Elizabeth et al., 2025; Birdyanthi et al., 2025).

In recent years, digital transformation has emerged as a strategic instrument for strengthening public sector accountability (Halim & Kusufi, 2012; Gunasilan, 2024). Through the implementation of Electronic-Based Government Systems (*Sistem Pemerintahan Berbasis Elektronik/SPBE*), such as e-budgeting, e-procurement, and integrated financial management platforms, governments aim to reduce bureaucratic inefficiencies, enhance transparency, and improve the traceability of financial transactions (Arianto et al., 2025). Prior studies consistently report that digital systems improve reporting accuracy, accelerate administrative processes, and reduce opportunities for discretionary behavior and corruption (Ratnadi et al., 2020; Agostino et

al., 2022). In the Indonesian context, platforms such as SIPD-RI and SIKD have been shown to support compliance with accountability standards and strengthen public oversight mechanisms (Syuhada et al., 2024; Maulidi et al., 2025).

Alongside digital transformation, managerial accounting plays a crucial role in supporting accountability by providing internal information for planning, control, and performance evaluation (Judijanto & Oktari, 2025; Argento et al., 2025). Unlike financial accounting, which focuses on external compliance, managerial accounting emphasizes value for money, cost efficiency, and program effectiveness. Empirical evidence suggests that tools such as budget variance analysis, performance measurement, and activity-based costing enable public managers to link budget allocations with measurable outcomes, thereby strengthening accountability and internal control (Speklé & Verbeeten, 2014; Dewi & Ariyanto, 2019). In regional governments with complex budget structures, managerial accounting is particularly essential to ensure that digital financial data are transformed into actionable managerial insights (Tran & Nguyen, 2020).

Despite the growing body of literature on digital transformation and managerial accounting, most existing studies examine these two dimensions in isolation (Lombardi & Secundo, 2021). Research on digital transformation in the public sector often focuses on system implementation and transparency outcomes, while studies on managerial accounting tend to emphasize internal control and performance evaluation, frequently within private-sector or micro, small, and medium enterprises contexts (Sari & Muslim, 2023). Consequently, empirical evidence that simultaneously examines the combined and complementary effects of digital transformation and managerial accounting on public organization accountability remains limited, particularly at the local government level.

This limitation is especially evident in the context of regional autonomy in Indonesia, where local governments face unique challenges related to bureaucratic complexity, fiscal constraints, and uneven institutional capacity (Ndraha, 2016). The Tanjung Balai City Government, as a local government entity, represents a relevant empirical setting for examining how digital infrastructure and managerial capacity interact to shape accountability outcomes. To date, this context has received limited attention in empirical accountability research, despite its strategic importance in regional governance.

This study offers several novel contributions to the literature on public sector accountability. First, unlike prior studies that predominantly analyze digital transformation or managerial accounting independently, this research integrates both constructs within a single analytical framework to assess their simultaneous and complementary effects on public organization accountability. Second, the study provides context-specific empirical evidence from the Tanjung Balai City Government, a local government setting that has not been extensively examined in previous research, thereby enriching the literature on regional public governance. Third, the findings reveal that managerial accounting exerts a more dominant influence than digital transformation in strengthening accountability, challenging the prevailing assumption that technological advancement alone is the primary driver of accountability in the public sector.

This evidence-based insight advances a more holistic understanding of how technological infrastructure and managerial capacity jointly shape accountability outcomes in local governments. Based on these considerations, this study aims to empirically analyze the partial and simultaneous effects of digital transformation and managerial accounting on public organization accountability within the Tanjung Balai City Government. By addressing the identified research gap, the study is expected to contribute both theoretically and practically to the development of integrated accountability frameworks in public sector governance.

## **LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT**

### **The Effect of Digital Transformation on Public Organization Accountability**

Digital transformation in the public sector refers to the systematic adoption of digital technologies to redesign administrative processes, improve service delivery, and enhance transparency and accountability (Shenkoya, 2023; Tariq, 2025). In the context of

government organizations, digital transformation is primarily implemented through SPBE, such as e-budgeting, e-procurement, and integrated financial management platforms (Frinaldi et al., 2024). These systems aim to reduce bureaucratic inefficiencies, minimize manual intervention, and improve the traceability of public financial transactions.

Prior studies by Shenkoya (2023) emphasize that digital transformation significantly enhances public accountability by strengthening transparency, accuracy, and accessibility of information. Agostino et al. (2022) argue that digitalization improves the reliability of public reporting and enables broader public oversight. Similarly, Ratnadi et al. (2020) find that digitalized financial reporting systems increase transparency and reduce information asymmetry between governments and stakeholders. By creating a centralized and real-time data environment, digital systems facilitate timely monitoring, auditing, and evaluation of government performance (Atobatele et al., 2019).

In the Indonesian public sector context, the implementation of SPBE and integrated platforms such as SIPD has been shown to accelerate reporting processes and improve compliance with accountability standards (Ariyanto et al., 2020; Wibowo & Hapsari, 2023). Digital transformation also reduces discretionary behavior by standardizing procedures and limiting opportunities for manipulation. Therefore, digital transformation is expected to have a positive and significant influence on public organization accountability. Based on the above discussion, the following hypothesis is proposed:

H1: Digital transformation has a positive and significant effect on public organization accountability.

### **The Effect of Managerial Accounting on Public Organization Accountability**

Managerial accounting plays a central role in supporting accountability within public organizations by providing relevant cost and performance information for planning, control, and evaluation (Pedroso et al., 2020; Sutjahyani, 2025). Unlike financial accounting, which focuses on external reporting compliance, managerial accounting emphasizes internal decision-making, efficiency, and value for money (Mesioye & Bakare, 2024). In the public sector, managerial accounting tools such as budget variance analysis, performance measurement, and Activity-Based Costing (ABC) are essential for evaluating whether public resources are utilized effectively and efficiently.

Dewi and Ariyanto (2019) argue that managerial accounting systems serve as a strategic control mechanism that strengthens accountability by linking budget allocation to performance outcomes. Similarly, Ariyanto et al. (2020) highlight that the availability of accurate cost information enables managers to assess program effectiveness and make evidence-based decisions. Empirical studies consistently show that public organizations with strong managerial accounting practices demonstrate higher levels of accountability and performance transparency (Wiyana et al., 2023).

Within the context of regional governments, managerial accounting is particularly important due to the complexity of budget structures and the need to demonstrate value for money in public spending. Effective managerial accounting ensures that digital data generated from information systems is properly analyzed and translated into actionable managerial insights (Gholami et al., 2025). Consequently, managerial accounting is expected to exert a strong and positive influence on public organization accountability. Based on this theoretical and empirical foundation, the following hypothesis is formulated:

H2: Managerial accounting has a positive and significant effect on public organization accountability.

### The Simultaneous Effect of Digital Transformation and Managerial Accounting

Although digital transformation and managerial accounting have been widely studied independently, recent literature suggests that accountability in public organizations is best achieved through the integration of technological infrastructure and managerial analytical capacity. Digital transformation provides timely, accurate, and comprehensive data, while managerial accounting ensures that such data are effectively utilized for planning, control, and performance evaluation (Kinana, 2025; Siahaan et al., 2025).

Nasrullah et al. (2025) emphasize that integrated information systems alone are insufficient to improve accountability without strong internal control and analytical capabilities. Likewise, Ratnadi et al. (2020) note that the effectiveness of e-government initiatives depends heavily on managerial competence in interpreting and using digital information. This perspective highlights the complementary relationship between digital systems and managerial accounting practices.

In the context of local government, accountability is maximized when digital platforms function as efficient information processors and managerial accounting operates as a control and decision-support system (El Kezazy & Hilmi, 2023). The synergy between these two dimensions enables governments to enhance transparency, reduce inefficiencies, and strengthen public trust (Agu et al., 2024; Handayani, 2025). Therefore, it is expected that digital transformation and managerial accounting jointly contribute to higher levels of public organization accountability. Accordingly, the following hypothesis is proposed:

H3: Digital transformation and managerial accounting simultaneously have a positive and significant effect on public organization accountability.

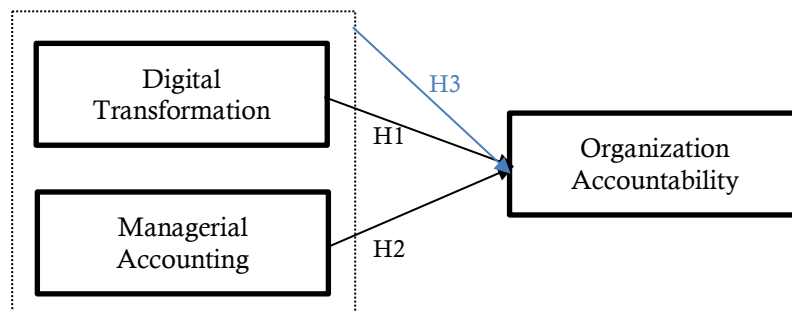


Figure 1. Conceptual Framework

Figure 1 illustrates the research conceptual framework, where digital transformation and managerial accounting are independent variables influencing organizational accountability as the dependent variable. The arrow labeled H3 indicates the hypothesis that these two factors jointly or simultaneously contribute to enhancing organizational accountability.

### RESEARCH METHODS

This study employs a quantitative approach with a causal explanatory design to analyze the influence of digital transformation and managerial accounting on public organization accountability (Taherdoost, 2022). The research was conducted within the Regional Apparatus Organizations (*Organisasi Perangkat Daerah/OPD*) of the Tanjung Balai City Government. The study population consists of employees directly involved in managerial decision-making and financial reporting, including structural officials (Echelon III and IV) and staff responsible for operating accounting and digital information systems. A purposive sampling technique was applied, with sample selection based on criteria such as minimum length of service and involvement in accounting or digitalization activities. For illustration, the study targets approximately 100 respondents distributed across several key OPDs.

Primary data were collected using questionnaires administered either through direct on-site distribution or via digital platforms. The questionnaire was designed using a five-point Likert scale to measure respondents' perceptions of the indicators associated with each variable. Digital transformation is defined as the extent to which information technology is implemented and utilized to enhance operational efficiency and transparency, measured through indicators such as system integration and digital leadership support. Managerial accounting refers to the application of cost information and internal reporting to aid planning, control, and performance evaluation, assessed through indicators such as budget analysis and performance measurement based on financial data. Public organization accountability is defined as the obligation to account for resource management and the achievement of organizational objectives to the public, measured through indicators of reporting transparency and the effectiveness of internal oversight.

Before conducting the main analysis, the collected data underwent a series of quality assessments, including validity and reliability tests, to ensure the accuracy and consistency of the research instruments. SPSS software was employed to perform all statistical analyses. Multiple linear regression was used as the primary analytical technique. Preliminary analyses involved descriptive statistics to summarize respondent characteristics and identify general response patterns for each variable. Classical assumption tests, including normality, multicollinearity, and heteroscedasticity, were conducted to confirm that the regression model satisfied the necessary statistical requirements. Hypothesis testing was carried out using the t-test to examine the partial effects of each independent variable and the F-test to evaluate their simultaneous effects, with a significance level set at 0.05. Additionally, the regression results included the coefficient of determination ( $R^2$ ) to indicate the proportion of variance in the dependent variable explained by the independent variables.

## RESULTS

The findings of the data analysis conducted to investigate how managerial accounting and digital transformation affect public organizational accountability in the Tanjung Balai City Government are presented in this chapter. It starts with validity and reliability testing to make sure the measuring tools are suitable, and then it moves on to traditional assumption tests like Heteroscedasticity, multicollinearity, and normality. In order to evaluate both simultaneous and partial hypotheses, the chapter then presents the findings of multiple linear regression analysis, including the F-test, t-test, and coefficient of determination. These results offer a foundation for analyzing how the independent variables affect accountability in government agencies.

**Table 1.** Validity & Reliability Test

<b>Variable</b>	<b>Validity Range (r)</b>	<b>Reliability (Cronbach's Alpha)</b>
Digital Transformation	0.76 – 0.84	0.82
Managerial Accounting	0.77 – 0.81	0.81
Public Organization Accountability	0.79 – 0.84	0.84

As shown in Table 1, the research instruments for all three variables demonstrated satisfactory validity and reliability, ensuring that the collected data is both accurate and consistent. The validity coefficients (ranging from 0.76 to 0.84) indicate that each questionnaire item is well-correlated with the overall construct, reflecting that respondents' perceptions were effectively captured. Similarly, the reliability measures, represented by Cronbach's Alpha values between 0.81 and 0.84, confirm that the questionnaire items consistently measure the intended constructs over repeated applications. These results provide confidence that the instruments used to assess digital transformation, managerial accounting, and public organization accountability are robust and dependable, forming a solid foundation for subsequent statistical analyses.

**Table 2.** Normality Test

Statistics	Value
N	100
Kolmogorov-Smirnov Z	0.089
Sig.	0.200*

The Kolmogorov-Smirnov test was conducted to determine whether the variable “Value” follows a normal distribution. As shown in Table 2, the test result in a Kolmogorov-Smirnov statistic of 0.089 with a significance value of 0.200. Since the significance value is greater than 0.05, the null hypothesis that the data are normally distributed is not rejected. This indicates that the data meet the assumption of normality required for parametric tests.

**Table 3.** Multicollinearity & Heteroscedasticity Test

Independent Variable	Multicollinearity Test		Heteroscedasticity Test
	Tolerance	VIF	Sig.
Digital Transformation	0.715	1.399	0.412
Managerial Accounting	0.682	1.466	0.375

The findings of the independent variables’ multicollinearity and Heteroscedasticity tests are shown in Table 3. There is no multicollinearity issue between the variables, as shown by the tolerance values over 0.60 and VIF values below 1.5 for both managerial accounting and digital transformation. Furthermore, the significant values for Heteroscedasticity for managerial accounting is 0.375, and digital transformation 0.412 are both higher than 0.05, indicating that there is no Heteroscedasticity problem. These findings show that the regression’s presumptions about the constant variance of residuals and variable independence are met. As a result, the model can be used for additional regression analysis without going against conventional wisdom.

Data collected from 100 respondents in the OPD of the Tanjung Balai City Government were processed using multiple linear regression analysis. This analysis aimed to test the hypothesis regarding the influence of digital transformation and managerial accounting on public organization accountability. A summary of the data processing results, showing the regression coefficients and significance levels, is presented in Table 4.

**Table 4.** Summary of Multiple Linear Regression Test Results

Variables	Coefficient (B)	t-statistics	Sig. (p)	Hypothesis Decision
Constant	0.850	2.15	0.034	-
Digital Transformation	0.385	3.52	0.001	Accepted
Managerial Accounting	0.550	4.88	0.000	Accepted

The multiple linear regression analysis presented in Table 4 shows that the research model has strong and significant explanatory power. The results of the partial hypothesis testing (t-test) show that both independent variables exert a positive and significant influence on public organizational accountability, thereby supporting the proposed research hypotheses. For digital transformation, the regression coefficient obtained is 0.385, with a significance value of 0.001. Because this value is far below the significance threshold of 0.05, it can be concluded that digital transformation has a positive and significant effect on public organizational accountability within the Tanjung Balai City Government. This finding indicates that the more intensively and systematically digital systems, such as e-government and e-planning, are implemented and integrated, the higher the level of transparency and accountability achieved by the organization.

For managerial accounting, the regression coefficient is 0.550, supported by a significance value of 0.000. These results strongly confirm that managerial accounting also has a positive and significant effect on public organizational accountability. Moreover, the coefficient value is higher than that of digital transformation, indicating

that managerial accounting is the more dominant predictor in explaining variations in accountability within the Tanjung Balai City Government. In other words, the effective use of cost information for planning, budgeting, and internal control contributes more substantially to strengthening accountability compared to the mere availability or utilization of digital platforms.

**Table 5.** Coefficient Determination and F-Test

Test	Result
Coefficient of Determination (R <sup>2</sup> )	0.685
F Test (Simultaneous)	102.15
Sig.	0.000

Simultaneous (joint) hypothesis testing was conducted through the F-test to determine whether digital transformation and managerial accounting collectively have a significant effect on public organizational accountability. In addition, the coefficient of determination was analyzed to measure the proportion of variation in the two independent variables explained. As shown in Table 5, the significance value is 0.000. Because this value is much smaller than the significance limit, the null hypothesis is accepted. This confirms that digital transformation and managerial accounting together have a significant and positive effect on public organizational accountability within the Tanjung Balai City Government.

The coefficient of determination is 0.685. This means that 68.5% of the total variation in public organizational accountability in the Tanjung Balai City Government can be explained by the combined influence of digital transformation and managerial accounting. The remaining 31.5% of accountability variation is explained by other variables outside this research model, such as organizational culture, human resource competence, or leadership commitment to good governance, that are not included in the regression equation. This finding highlights that the two variables studied are the main factors that are crucial in determining the level of accountability of regional public organizations.

## DISCUSSION

The positive regression coefficient of 0.385 for digital transformation indicates that technological advancements within the Tanjung Balai City Government meaningfully contribute to improving public organizational accountability. This result supports the research hypothesis and aligns with previous studies, such as Agostino et al. (2022), who found that information technology significantly enhances the efficiency and reliability of financial reporting processes. Accountability fundamentally depends on transparency and accessibility, and the implementation of the SPBE expands opportunities for public oversight of planning, budgeting, and reporting activities, particularly through platforms such as e-Budgeting and e-Procurement used by the Tanjung Balai City Government (Mangkuprawira & Hubeis, 2007).

Digitalization also reduces human discretion and manual intervention, which are often associated with risks of irregularities or fraud (Ariyanto et al., 2020). Furthermore, centralized and digital recording of financial and administrative transactions strengthens the audit trail, fulfilling a key element of accountability: verifiable and evidence-based reporting. Questionnaire results show that indicators related to system integration and process transparency achieved the highest scores, reflecting the government's strong commitment to maintaining digital governance platforms. However, challenges remain in the adequate infrastructure dimension, suggesting that continued investment is necessary. Insufficient or unstable infrastructure may hinder the consistency of system performance and affect the reliability of accountability practices.

The higher regression coefficient of 0.550 for managerial accounting demonstrates its dominant influence on public organizational accountability, strongly supporting the research hypothesis. Accountability extends beyond the availability of financial resources

to encompass the principle of value for money, assessing whether public funds are used effectively and efficiently. Managerial accounting contributes to this by providing internal control mechanisms such as budget variance analysis, program cost measurement, and performance evaluation across work units (Salmanzadeh et al., 2022). Empirical data indicate that regional government agencies actively utilizing managerial accounting outputs achieve more measurable, efficient, and performance-oriented outcomes, reinforcing the findings of Dewi and Ariyanto (2019) and Ratnasari and Susilawati (2020), who argue that managerial accounting systems underpin responsible strategic decision-making rather than merely serving as reporting compliance instruments.

Within the Tanjung Balai City Government context, regression results suggest that the quality of data management and effective use of accounting information are more critical than digital infrastructure alone. This aligns with broader public sector accounting literature, which positions managerial accounting as a core component of the Management Control System (MCS) while complementing digital transformation initiatives. A key policy implication is that local governments should prioritize human resource development to ensure accurate interpretation and use of accounting information, rather than focusing solely on acquiring technological hardware (Ratnadi et al., 2020).

The simultaneous test result, with a coefficient of determination of 0.685, indicates that digital transformation and managerial accounting jointly exert a strong influence on public organizational accountability. While earlier studies, such as Putri (2025), emphasized the partial success of e-government implementation, the present findings highlight that the greatest impact arises when digital systems provide accurate and timely information and managerial capacity actively processes this information for efficient budget allocation and decision-making. The highest level of accountability is achieved through the integration of digital infrastructure as a rapid “information processor” and managerial accounting as a “control system” guiding organizational actions.

The novelty of this study addresses a research gap by demonstrating that focusing on a single dimension is insufficient. While Ratnadi et al. (2020) emphasized e-government, this study shows that human and managerial capabilities represented by managerial accounting constitute a more powerful driver of accountability outcomes. The high explanatory power of the model provides compelling evidence for local governments to adopt a holistic approach, combining technological advancement with strengthened internal analytical capacity, resulting in superior accountability performance. These results imply that local governments should adopt a holistic governance strategy, combining advanced digital systems with strengthened managerial capacity to maximize transparency, efficiency, and accountability outcomes.

## **CONCLUSION**

This study empirically examines the influence of digital transformation and managerial accounting on public organization accountability in the Tanjung Balai City Government. Multiple linear regression analysis indicates that both variables have a positive and significant effect on accountability, both partially and simultaneously. Digital transformation enhances transparency, reporting accuracy, and accessibility through integrated electronic platforms such as e-budgeting and e-procurement, reducing inefficiencies and strengthening audit trails. Managerial accounting is the more dominant determinant, showing that effective use of cost information, budget variance analysis, and performance evaluation is critical for value-for-money decisions and responsible management. The combined effect of both variables demonstrates high explanatory power, indicating that accountability is optimized when technological infrastructure is complemented by strong managerial practices.

These findings imply that local governments should adopt a holistic governance strategy, combining digital initiatives with enhanced managerial capacity. Strengthening digital infrastructure, ensuring reliable system integration, and improving competencies

in budgeting, cost analysis, and performance evaluation will enable evidence-based decision-making and sustainable accountability.

This study has limitations, including its focus on a single city and the exclusion of other potential factors such as leadership commitment, organizational culture, and human resource competence. Future research is encouraged to expand the sample to multiple local governments, incorporate additional explanatory variables, and apply alternative analytical methods, such as structural equation modeling, to better capture causal relationships. Comparative studies across different regions could further validate the generalizability of the integrated accountability model. In conclusion, achieving high levels of public organization accountability requires a synergistic approach, where digital transformation serves as an information enabler and managerial accounting functions as the control and decision-making system, ensuring transparency, efficiency, and effective governance.

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