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MEMBANGUN TATA KELOLA KEUANGAN DAERAH YANG AKUNTABEL: PERAN STRATEGIS SISTEM INFORMASI AKUNTANSI SEKTOR PUBLIK DAN ARAH PENELITIAN MASA DEPAN

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Abstract

Objective: This study aims to analyze the strategic role of the Public Sector Accounting Information System (SIASP) in strengthening good governance and local financial accountability, as well as to formulate a conceptual framework and an agenda for future research. Methodology: This study employs a qualitative approach using library research, involving an integrative literature review of relevant scientific publications. The analysis was conducted through literature identification, content analysis, thematic synthesis, and conceptual integration to identify relationships among constructs as well as research gaps. Results: The literature synthesis indicates that SIASP has the potential to improve the quality of financial information, transparency, the effectiveness of internal controls, and data-driven decision-making. However, the success of digital transformation in accounting depends not only on technological sophistication but also on civil servant competencies, institutional capacity, regulations, and the quality of governance. Theoretical Contribution: This study proposes the Public Sector Accounting Information Systems–Governance–Accountability Framework (PSAIS-GAF), which integrates technological capabilities, governance mechanisms, and local financial accountability. Practical Implications: The research findings provide a conceptual foundation for local governments to develop integrated, transparent, and accountable digital financial systems. Originality: This study offers an integrative perspective that shifts the orientation of accounting digitization from administrative efficiency toward substantive accountability and the creation of sustainable public value, while also opening opportunities for empirical testing across various characteristics of local governments in the future.

***Keywords**: Public Sector Accounting Information Systems; Good Governance; Local Government Financial Accountability; Digital Transformation; Library Research; Future Research Agenda.*

Abstrak

Tujuan: Penelitian ini bertujuan menganalisis peran strategis Sistem Informasi Akuntansi Sektor Publik (SIASP) dalam memperkuat good governance dan akuntabilitas keuangan daerah serta merumuskan kerangka konseptual dan agenda penelitian masa depan. Metodologi: Penelitian menggunakan pendekatan kualitatif melalui metode studi kepustakaan (library research) dengan tinjauan literatur integratif terhadap publikasi ilmiah yang relevan. Analisis dilakukan melalui identifikasi literatur, analisis isi, sintesis tematik, dan integrasi konseptual untuk mengidentifikasi hubungan antarkonstruk serta kesenjangan penelitian. Hasil: Sintesis literatur menunjukkan bahwa SIASP berpotensi meningkatkan kualitas informasi keuangan, transparansi, efektivitas pengendalian internal, dan pengambilan keputusan berbasis data. Namun, keberhasilan transformasi digital akuntansi tidak hanya bergantung pada kecanggihan teknologi, tetapi juga pada kompetensi aparatur, kapasitas kelembagaan, regulasi, dan kualitas tata kelola. Kontribusi Teoretis: Penelitian ini mengusulkan Public Sector Accounting Information Systems–Governance–Accountability Framework (PSAIS-GAF) yang mengintegrasikan kapabilitas teknologi, mekanisme tata kelola, dan akuntabilitas keuangan daerah. Implikasi Praktis: Hasil penelitian memberikan landasan konseptual bagi pemerintah daerah untuk mengembangkan sistem keuangan digital yang terintegrasi, transparan, dan akuntabel. Orisinalitas: Penelitian ini menawarkan perspektif integratif yang menggeser orientasi digitalisasi akuntansi dari efisiensi administratif