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# Digitalization of Public Accountability: Integrating Digital Literacy into Public Sector Audit and Accounting Practice

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## Abstract

Amid rapid digital governance transformation, demands for transparency and accountability are increasing. This study aims to analyze the role of digital literacy in strengthening public sector audit and accounting practice in the era of digitalization, with a view to enhancing government accountability in Indonesia. Employing a narrative literature review approach, the study synthesizes theoretical and empirical perspectives drawn from recent literature. The findings indicate a paradigmatic shift in public accountability from a hierarchical model to a multi-stakeholder network enabled by digital technology. Digital literacy is a key determinant of effective implementation in enhancing transparency and accountability; however, a gap remains between required competencies and existing human resource capacity and educational curricula. In Indonesia, digitalization faces challenges including infrastructure disparities, uneven digital literacy among civil servants, and system fragmentation due to decentralization. This study recommends a multidimensional approach to integrating digital literacy into public sector audit and accounting, including the development of a national competency framework, curriculum reform, and context-sensitive implementation strategies. The findings contribute theoretically and practically to the advancement of public accountability by proposing a conceptual framework that positions digital literacy as a moderating variable in the relationship between digital technology and accountability enhancement.

## Keywords

Digital Literacy, Digital Transformation, Government Governance, Public Accountability, Public Sector Audit.

## 1. Introduction

Accountability and transparency are fundamental pillars of public governance and are increasingly shaped by digital technology (Harun et al., 2015; Tampubolon et al., 2025). The digitalization of public accountability refers to integrating digital technologies into government processes to enhance transparency, efficiency, and citizen engagement, representing a fundamental shift in how public sector entities operate and interact with stakeholders (Auliarahma & Kartika, 2014; Hung et al., 2023). In the Indonesian context, digital transformation is driven by a number of strategic initiatives, including the Electronic-Based Government System (*Sistem Pemerintahan Berbasis Elektronik/SPBE*) and the Smart City program, which aim to modernize governance and improve the quality of public services (Pratama et al., 2024). The successful implementation of these initiatives is strongly influenced by the level of digital literacy among government officials, auditors, and the general public. Digital literacy which encompasses the ability to critically evaluate information, navigate digital platforms, and participate in online civic spaces, serves as a prerequisite for digitalization efforts to substantively enhance public accountability (Limilia et al., 2022).

In the domain of public sector audit and accounting, digitalization opens opportunities for improvements in efficiency, accuracy, and transparency. The implementation of systems such as the Regional Financial Management Information System (*Sistem Informasi Pengelolaan Keuangan Daerah/SIPKD*), e-budgeting, e-procurement, and the Regional Development Information System (*Sistem Informasi Pemerintah Daerah/SIPD*) is designed to streamline financial processes, reduce bureaucratic inefficiency, and strengthen transparency (Maria & Halim, 2021). Nevertheless, the effective implementation of such systems requires an adequate level of digital literacy among financial managers and auditors. State financial management reform in Indonesia is closely linked to the adoption of digital systems, which require financial managers and auditors to possess the technical skills necessary to ensure the integrity of financial data (Yuniarta & Purnamawati, 2020). The application of risk-based audit, in line with the revision of PSA 1, reflects the government's commitment to maintaining the transparency of financial reporting and mitigating the risk of fraud (Yasin et al., 2019).

Uneven digital infrastructure and competencies across Indonesia pose structural challenges, as disparities in civil servants' digital literacy can hinder the effective implementation of digital accountability mechanisms (Rahman, 2015). Limilia et al. (2022) further show that these gaps across regions and generations reduce the effectiveness of digital accounting and audit systems, potentially weakening the accuracy and reliability of financial information. E-government is positioned as a mechanism to reduce information asymmetry, limit corruption, and enhance public trust through broader access to performance information (Maria & Halim, 2021). Strengthening digital literacy within oversight institutions is essential for detecting and preventing corruption in the digital era, while effective e-government implementation improves efficiency, transparency, and public participation, thereby promoting good governance (Hafid, 2019).

The COVID-19 pandemic served as a catalyst, accelerating the adoption of digital technology in public administration while simultaneously underscoring the urgency of digital accountability in the management of emergency funds. The pandemic further highlighted the importance of digital literacy in ensuring effective communication, collaboration, and decision-making under crisis conditions (Wardhono et al., 2022). These circumstances reinforce the argument for strengthening digital literacy in the public sector, particularly within audit and accounting practice. Universities and academics play a strategic role in development through research, community service, and entrepreneurship that support welfare and

sustainable goals. According to Pranatasari et al. (2022), improving public knowledge through training, outreach, and mentoring is key to strengthening digital literacy in public finance and accountability. Furthermore, Limilia et al. (2022) find that although digital natives and digital immigrants have similar abilities in identifying hoaxes, digital natives exhibit higher self-efficacy, highlighting the need for structured digital literacy programs to address technological challenges in public accountability.

However, prior studies have not explicitly examined the integrative role of digital literacy in linking digital transformation with accountability outcomes in public sector audit and accounting, particularly in Indonesia, highlighting the novelty of this study in proposing a conceptual framework that positions digital literacy as a moderating variable. On this basis, the present study aims to examine the integration of digital literacy into public sector audit and accounting practice, with a focus on its impact on public accountability in Indonesia. Through a comprehensive literature review, the study identifies best practices and areas for improvement in the implementation of digital accountability mechanisms within the Indonesian public sector, while contributing to the development of a public accountability framework relevant to developing countries.

## **2. Literature Review**

### **2.1. Agency Theory and Public Accountability**

Agency theory explains the contractual relationship between the principal (the public) and the agent (the government) in the management of public assets, which is characterized by potential conflicts of interest and information asymmetry (Jensen & Meckling, 2019). In the public sector, citizens delegate authority to the government to manage public resources but face limitations in accessing information that constrain their capacity to monitor agent performance. Empirical evidence from Indonesian local government demonstrates that performance accountability systems such as government agency performance accountability system serve as concrete mechanisms for operationalizing this principal-agent relationship, enabling governments to measure, report, and be evaluated on their performance achievements in a transparent and structured manner (Sawitri & Purnamawati, 2025).

Digitalization offers a mechanism for reducing such information asymmetry through enhanced transparency and data accessibility. In the Indonesian public sector context, accountability is not limited to government agencies alone; non-governmental public organizations that receive government funding are equally obligated to implement procedural, process, vertical, and horizontal accountability mechanisms to ensure transparent and orderly financial management (Diputra et al., 2023). Public accountability, as conceptualized by Bovens (2007), encompasses administrative, professional, democratic, and legal dimensions. From an agency theory perspective, accountability functions as an oversight mechanism that compels the agent to act in accordance with the principal's interests (Cordery & Hay, 2019). Digital transformation enables new forms of accountability, such as algorithmic accountability and automated data transparency, which have the potential to reduce moral hazard in public management.

### **2.2. Digital Era Governance and Technology Acceptance Model**

Digital Era Governance (DEG) has emerged as a paradigm that challenges new public management by offering the reintegration of fragmented services, a holistic approach to citizen needs, and the digitalization of governmental processes (Dunleavy et al., 2006). DEG extends beyond traditional e-government concepts by emphasizing comprehensive transformation of the structures, processes, and cultures of government organizations (Margetts & Dunleavy, 2013). In the context

of public sector audit and accounting, DEG encourages cross-institutional data integration and the presentation of information to the public in a more transparent manner (Grossi & Argento, 2022). The paradigm further emphasizes citizen orientation in the design of public services, including accountability mechanisms that are more responsive to stakeholder needs (Volodina & Grossi, 2025). This perspective aligns with the growing adoption of environmental, social, and governance frameworks in the corporate sector, where transparency in environmental, social, and governance reporting has been shown to reduce information asymmetry between organizations and their stakeholders, thereby strengthening institutional accountability and long-term sustainability (Fristamara & Musmini, 2024). Audit institutions are required to develop collaborative approaches and adopt technologies such as blockchain, artificial intelligence, and data analytics to expand the scope of examination (Manita et al., 2020).

The Technology Acceptance Model (TAM) provides an analytical framework for understanding the factors that influence the adoption of digital technology in public sector audit practice (Davis, 1989). The model emphasizes two primary determinants: perceived usefulness and perceived ease of use. TAM has subsequently been extended to incorporate social and institutional dimensions, recognizing that decisions regarding technology implementation are also influenced by institutional pressures, organizational culture, and resource availability (Venkatesh & Davis, 2000). Barr-Pulliam et al. (2022) identify digital competence, managerial support, and regulatory alignment as important factors that drive the acceptance of audit technology within government institutions.

### **2.3. Digital Literacy in Public Sector Audit: Framework and Implementation**

Digital literacy is defined as the ability to access, manage, evaluate, and create information through digital technology (Gilster, 1997). In the context of public sector audit, digital literacy encompasses three core competencies: technical competence (the use of audit software), informational competence (the critical evaluation of data), and strategic competence (the utilization of technology to enhance audit effectiveness) (Kokina & Davenport, 2017). Higher levels of digital literacy are positively correlated with improvements in audit quality and the effective implementation of digital accountability systems (Guo et al., 2024). The development of digital literacy is a continuous process that requires a systematic approach. Recent research by Argento et al. (2025) indicates a gap between the digital literacy demands of contemporary audit practice and traditional accounting education curricula.

The digital transformation of the Indonesian government is implemented through the Electronic-Based Government System under Presidential Regulation Number 95 of 2018, providing a foundation for the digitalization of public sector accounting and audit processes, including systems such as SIPKD and Regional Management Information System (*Sistem Informasi Manajemen Daerah/SIMDA*). The adoption of standardized digital reporting such as Extensible Business Reporting Language (XBRL) by the Indonesia Stock Exchange enhances transparency and reduces information asymmetry (Kesa, 2022). The audit board has also introduced e-audit to address the complexity of digital government data (Sutaryo et al., 2023). Institutional reforms such as the transition to the BLU model have improved flexibility and organizational performance (Astawa et al., 2020). However, challenges remain, including limited technical understanding and the absence of digital recording systems, as well as infrastructure disparities and uneven digital competence among civil servants (Harun et al., 2012; Ananda & Yuniarta, 2025).

### **3. Methods**

This study employs a narrative literature review approach to examine and synthesize existing literature on the digitalization of public accountability, with a specific focus on the integration of digital literacy into public sector audit and accounting practices in Indonesia. The narrative review approach is selected due to its flexibility in integrating diverse theoretical perspectives and empirical findings, particularly in an emerging and interdisciplinary field of study where concepts are still developing and fragmented across disciplines (Grant & Booth, 2009).

Literature was retrieved from Scopus and Web of Science databases using a structured combination of keywords, including “digital transformation”, “public sector”, “audit”, “accounting”, “accountability”, “digital literacy”, and “Indonesia”. The search was limited to peer-reviewed journal articles published between 2020 and 2025 to ensure contemporary relevance, while seminal works outside this period were included to strengthen the theoretical foundation and provide historical context for the development of key concepts. The article selection process was guided by three main inclusion criteria, studies addressing digitalization in relation to accountability, audit, or public sector accounting, studies discussing digital literacy within public financial management contexts and studies relevant to Indonesia or comparable developing countries. A three-stage screening procedure was applied, consisting of title and abstract screening, full-text review, and reference snowballing techniques, which ultimately resulted in six final articles selected for in-depth analysis (Wohlin, 2014).

Data analysis was conducted using an interpretive thematic analysis approach, which allows systematic coding and interpretation of qualitative findings across studies. The articles were categorized based on theoretical orientation, methodological approach, key themes related to digital accountability, and contextual relevance to governance systems (Braun & Clarke, 2006). Furthermore, an integrative synthesis framework was applied to examine conceptual, practical, and contextual dimensions of digitalization in public accountability. This approach enables a holistic understanding of how digital literacy interacts with public sector audit and accounting transformation, particularly within the Indonesian governance context and its institutional constraints.

### **4. Results**

#### **4.1. Digital Transformation in Public Sector Accountability and Audit**

Digital transformation has become a catalyst for substantial change in the contemporary landscape of public sector accountability and audit. The phenomenon does not merely represent the adoption of new technology. Rather, it reflects a paradigmatic shift in how public institutions operate, communicate performance, and account for their actions to constituents. A review of recent literature reveals the complexities inherent in this transformative process, which, while promising improvements in efficiency and transparency, also presents significant challenges.

Argento et al. (2025) provide a comprehensive foundation for understanding the dimensions of digital transformation in public sector accountability. Through bibliometric analysis, the study identifies seven thematic clusters that constitute the landscape of contemporary research, encompassing the impact of digital transformation on accounting, technology adoption and e-government, as well as digital trust and cybersecurity. These findings affirm that digital transformation is not a monolithic phenomenon but rather a network of interrelated changes that affect multiple aspects of public sector accountability. Public institutions therefore need to adopt holistic approaches that consider the interconnections among these aspects in technology implementation.

Otia and Bracci (2022) reveal an important paradox in the perspective of Supreme Audit Institutions (SAIs). Although tasked with auditing and evaluating the performance of other public institutions, most SAIs themselves struggle to grasp the essence of digital transformation. The tendency to reduce digital transformation to the mere adoption of technology or the automation of audit processes reflects conceptual limitations that may constrain the utilization of its full potential. These findings indicate a need to reconceptualize digital transformation as a fundamental change in operational logic, strategy, and organizational culture, rather than as incremental technological renewal.

Grossi and Argento (2022) explain that the development toward more inclusive yet more complex forms of governance network, collaborative, and digital governance demands a fundamental redefinition of public sector accounting practice. This shift modifies not only the technical aspects of accounting but also the social and political dimensions of public accountability. The blurring of traditional boundaries between public and private actors, together with the increasing involvement of various stakeholders in governance processes, raises fundamental questions regarding the subjects, objects, and mechanisms of accountability.

The case study conducted by Saldanha et al. (2022) on three major digital public services in Brazil provides empirical insight into the manifestation of digital transformation in the context of public services. The evaluation reveals substantial challenges in ensuring transparency and accountability. Although digitalization may improve the accessibility of public services, the process can also introduce algorithmic bias and information asymmetry that may disadvantage less privileged citizens. These findings underscore the importance of a critical approach to digital transformation that proactively identifies and addresses distributive impacts, rather than focusing solely on technical efficiency.

The psychological and cultural dimensions of digital transformation are explored by Volodina and Grossi (2025), who examine public sector auditors' imaginations regarding public value creation. The study reveals a gap between technological expectations and human concerns a psychological dynamic that is frequently overlooked in technical discussions of digital transformation. This gap reflects not merely resistance to change but also legitimate concerns regarding the implications of digital transformation for the integrity of audit processes, the professional autonomy of auditors, and the nature of audit judgment.

Otia and Bracci (2022) further highlight the gap between aspiration and implementation reality. Although the majority of SAIs acknowledge the need for digital transformation, such institutions generally lack coherent strategies or adequate resources to realize it effectively. Reactive and fragmented approaches constrain the transformative potential of digital technology; accordingly, successful digital transformation requires a strong conceptual understanding, careful strategic planning, adequate resource allocation, and visionary leadership.

The study by Ushaka et al. (2024) positions digital leadership as a pivotal factor in public sector digital transformation. Through thematic analysis, the study identifies the core competencies, theoretical foundations, and critical success factors for effective digital leadership. These findings affirm that digital transformation constitutes both a leadership challenge and a technical challenge. Effective digital leaders are expected to articulate a transformative vision, mobilize organizational support, facilitate cultural change, and bridge the domains of technology and public policy.

#### **4.2. Challenges and Implications of Digital Transformation**

The implications of digital transformation for public sector accountability are multidimensional. Saldanha et al. (2022) show that the digitalization of public services alters the parameters of transparency and accountability, thereby requiring

new evaluative frameworks that encompass dimensions such as accessibility, awareness, privacy, fairness, and auditability. Algorithmic transparency and the accountability of automated systems remain substantial challenges, given that the complex systems underlying digital public services often operate as opaque “black boxes” that complicate responsibility for the decisions and outcomes they produce.

The redefinition of public sector accounting practice discussed by Grossi and Argento (2022) underscores the need for a more dynamic and adaptive approach to accountability. As the technology and governance landscape continues to evolve, accounting and audit practices must also adapt through the development of new methodologies, relevant conceptual frameworks, and a redefinition of the concept of public value in the digital era. Fundamental questions regarding the measurement, reporting, and verification of public sector performance call for substantial rethinking of the basic principles of public sector accounting and audit.

These challenges point to a diverse agenda for future research. Otia and Bracci (2022) propose the development of a comprehensive digital transformation framework that integrates the technical, organizational, and institutional dimensions in order to facilitate analysis and comparison across contexts. Volodina and Grossi (2025) emphasize the importance of exploring the negative impacts of digital transformation as a corrective to narratives that tend to be overly optimistic; research on the risks, biases, and unintended consequences of digitalization can help formulate mitigation measures and more balanced and reflective approaches.

Empirical studies concerning the implementation of digital technology in public sector audit, particularly in developing countries, remain a pressing need. Argento et al. (2025) affirm that combinations of quantitative and qualitative methods can enrich understanding of how digital transformation manifests across contexts and of the determinants of its success. Comparative approaches that examine various models and trajectories of digital transformation can offer insights into best practices and transferable lessons across jurisdictions. Saldanha et al. (2022) also propose the development of evaluation models for transparency and accountability in digital public services that integrate legal, ethical, technical, and usability perspectives, thereby enabling a comprehensive assessment of how such services fulfill citizen expectations and democratic accountability standards. Digital transformation has initiated a paradigmatic shift in public sector accountability and audit that presents both substantial opportunities and challenges. Successful navigation of this transformation depends on an understanding of the complex interactions among technology, organizations, institutions, and human factors. Careful research and critical reflection are prerequisites for the development of approaches capable of maximizing the potential of digital transformation while mitigating its risks.

## **5. Discussion**

The findings indicate that digital transformation has fundamentally reshaped public accountability from a hierarchical, compliance-based model toward a more networked and multi-stakeholder governance system. This shift aligns with the concept of digital era governance, where digital technologies drive service integration, transparency, and participatory oversight in public administration (Dunleavy et al., 2006; Margetts & Dunleavy, 2013). Consistent with Bovens (2007), accountability is increasingly understood as a relational process involving multiple actors rather than a unidirectional reporting structure.

In public sector audit and accounting, the study confirms a major transition from sampling-based audit approaches to data-driven and continuous auditing supported by big data analytics and artificial intelligence. This is consistent with Kokina and Davenport (2017) and Manita et al. (2020), who argue that digital technologies fundamentally transform audit methodologies and governance mechanisms. Supreme Audit Institutions are increasingly able to analyze full populations of

transactions and detect anomalies in real time, improving audit efficiency and coverage (Otia & Bracci, 2022; Volodina & Grossi, 2025).

The study also highlights that digital technologies such as blockchain, XBRL, and integrated financial systems enhance transparency and reduce information asymmetry in public reporting. This supports findings by Kesa (2022), who emphasize XBRL's role in improving financial disclosure quality, and aligns with agency theory, which explains accountability problems arising from information asymmetry between principals and agents (Jensen & Meckling, 2019; Maria & Halim, 2021). However, as Argento et al. (2025) caution, digital transformation may also generate unanticipated effects, including new forms of complexity and opacity in accountability systems.

A key finding of this study is that digital literacy is a critical determinant of the effectiveness of digital accountability systems. This is consistent with Venkatesh and Davis (2000), who highlight perceived usefulness and ease of use as determinants of technology adoption. The study confirms that gaps in digital competencies among public sector auditors and accounting professionals limit the effectiveness of digital tools, echoing Limilia et al. (2022), who identify uneven digital literacy across generations and regions in Indonesia. These gaps risk creating “procedural accountability without substantive transparency,” where systems exist but are not effectively utilized.

In Indonesia, structural constraints remain significant, including unequal infrastructure distribution, fragmented systems, and uneven human resource capacity (Rahman, 2015; Harun et al., 2012). Empirical evidence from local government reforms, such as SAKIP implementation, shows that performance accountability systems improve governance transparency but remain dependent on institutional readiness and human capacity (Astawa et al., 2020; Sawitri & Purnamawati, 2025). Similarly, e-government initiatives enhance transparency and public trust but require stronger digital competence for optimal implementation (Hafid, 2019; Maria & Halim, 2021). In addition, studies by Purnamawati (2019) and Purnamawati et al. (2023) highlight that successful digital-based service systems and digital finance initiatives depend heavily on institutional readiness, stakeholder collaboration, and human resource capacity, reinforcing the importance of contextual implementation in Indonesia.

The findings also show that educational and institutional misalignment remains a major barrier. Accounting curricula still lag behind digital-era requirements, particularly in areas such as data analytics, cybersecurity, and information systems auditing (Purnamawati et al., 2024; Ananda & Yuniarta, 2025). This supports Barr-Pulliam et al. (2022), who emphasize that digital transformation in auditing requires not only technological adoption but also human capability development. The study demonstrates that digital accountability is not solely a technological transformation but a socio-technical shift involving institutions, competencies, and governance culture. While Indonesia has made progress through SPBE, SIPKD, SIMDA, and e-audit systems (Sutaryo et al., 2023), the effectiveness of these initiatives remains contingent on digital literacy and institutional readiness. Therefore, strengthening human capital becomes as important as technological investment in achieving transparent and accountable public governance.

## 6. Conclusion

Digitalization expands the scope of public accountability by enhancing transparency, efficiency, and effectiveness in state financial management. However, the achievement of these benefits is highly dependent on the availability of adequate digital literacy among public sector audit and accounting professionals. In the Indonesian context, strengthening digital literacy requires a systemic and context-sensitive approach that accounts for geographical disparities, demographic diversity,

and institutional complexity. The study concludes that successful digital transformation in public accountability is not determined solely by technology adoption, but more importantly by the development of human capacity to effectively utilize digital tools. This emphasizes a shift from technology-centered reform to competency-based development within public sector governance. The practical implication of this study is that policymakers should prioritize the integration of digital literacy into audit and accounting systems through curriculum reform, professional training, and institutional capacity building. Strengthening human resources is essential to ensure that digital technologies genuinely enhance accountability rather than merely creating procedural compliance.

This study is limited by its reliance on a narrative literature review, which restricts empirical validation of the proposed relationships and conceptual arguments. In addition, the focus on Indonesia may limit the generalizability of the findings to other governance contexts with different institutional structures. Future research is recommended to employ empirical and mixed-method approaches to test the relationship between digital literacy and public accountability outcomes. Comparative studies across countries or regions are also needed to further validate the proposed conceptual framework and to explore how different institutional environments influence the effectiveness of digital literacy in public sector governance.

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### ***Ethical Approval and Originality Statement***

Ethical approval was obtained for this study. The manuscript represents original work and has not been previously published, nor is it under consideration by another journal.

### ***Data Disclosure Statement***

The data that support the findings of this study are available from the corresponding author upon reasonable request.



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