

The Influence of Public Sector Accounting Digitalization and Financial Apparatus Competence on Social Assistance Fund Accountability with the Role of Bureaucratic Culture as a Moderating Variable

Mutmainah^{1*}, Rudy Usman², Muhammad Din³, and Lucyani Meldawati⁴

^{1,2,3,4} Tadulako University, Indonesia

Journal of Economics and Management Sciences is licensed under a Creative Commons 4.0 International License.



ARTICLE HISTORY

Received: 13 April 26

Final Revision: 23 April 26

Accepted: 28 April 26

Online Publication: 30 June 26

KEYWORDS

Public Sector Accounting Digitalization, Civil Service Competence, Bureaucratic Culture, Accountability, Social Assistance Funds

KATA KUNCI

Digitalisasi Akuntansi Sektor Publik, Kompetensi Aparatur, Budaya Birokrasi, Akuntabilitas, Dana Bantuan Sosial

CORRESPONDING AUTHOR

mutmainahmutmainah293@gmail.com

DOI

10.37034/jems.v8i3.438

ABSTRACT

This study aims to analyze the influence of public sector accounting digitalization and financial apparatus competency on the accountability of social assistance funds, with bureaucratic culture as a moderating variable. The approach used is quantitative with associative research type. The data used consists of primary and secondary data. Primary data was obtained by distributing questionnaires to 34 respondents who are apparatus at the Social Service of Parigi Moutong Regency involved in the management of social assistance funds, while secondary data was obtained from related documents at the agency. The data analysis technique used Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the help of WarpPLS software. The results of the study indicate that public sector accounting digitalization does not significantly affect the accountability of social assistance funds. The competence of financial apparatus has a positive and significant effect on accountability. Bureaucratic culture does not act as a moderating variable in the relationship between accounting digitalization and financial apparatus competency on accountability. This study shows that increasing accountability in the management of social assistance funds is more influenced by the quality of human resources than by the implementation of digital systems. This finding emphasizes the importance of strengthening apparatus competency in supporting accountable public financial management.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh digitalisasi akuntansi sektor publik dan kompetensi aparatur keuangan terhadap akuntabilitas dana bantuan sosial dengan budaya birokrasi sebagai variabel moderasi. Pendekatan yang digunakan adalah kuantitatif dengan jenis penelitian asosiatif. Data yang digunakan terdiri atas data primer dan sekunder. Data primer diperoleh melalui penyebaran kuesioner kepada 34 responden yang merupakan aparatur pada Dinas Sosial Kabupaten Parigi Moutong yang terlibat dalam pengelolaan dana bantuan sosial, sedangkan data sekunder diperoleh dari dokumen terkait pada instansi tersebut. Teknik analisis data menggunakan Structural Equation Modeling berbasis Partial Least Squares (SEM-PLS) dengan bantuan perangkat lunak WarpPLS. Hasil penelitian menunjukkan bahwa digitalisasi akuntansi sektor publik tidak berpengaruh signifikan terhadap akuntabilitas dana bantuan sosial. Kompetensi aparatur keuangan berpengaruh positif dan signifikan terhadap akuntabilitas. Budaya birokrasi tidak berperan sebagai variabel moderasi dalam hubungan antara digitalisasi akuntansi maupun kompetensi aparatur keuangan terhadap akuntabilitas. Penelitian ini menunjukkan bahwa peningkatan akuntabilitas pengelolaan dana bantuan sosial lebih dipengaruhi oleh kualitas sumber daya manusia dibandingkan dengan penerapan sistem digital. Temuan ini menegaskan pentingnya penguatan kompetensi aparatur dalam mendukung pengelolaan keuangan publik yang akuntabel.

1. Introduction

1.1. Research Background

Accountability in public financial management is a key principle in realizing good governance. The government is required to be accountable to the public for every budget use in a transparent, effective, and efficient manner. This is increasingly important in the

management of social assistance funds, given that these programs are directly related to improving public welfare and poverty alleviation. One way to ensure government accountability to its citizens is through the principle of transparency. Through transparent governance, the public is given the opportunity to learn about the policies that have been and will be

implemented by the government. Furthermore, the public can provide feedback on these policies.

Along with the development of information technology, the government has implemented digitalization of public sector accounting as an effort to increase transparency and accountability in regional financial management. This digitalization of public sector accounting is realized through the implementation of various technology-based systems such as the Regional Government Information System (SIPD), e-Budgeting, and e-Planning. The implementation of these digital systems can improve the efficiency, accuracy, and timeliness of financial reporting, which is expected to encourage increased government financial accountability [1], [2].

The implementation of public sector accounting digitalization at the regional level has not yet fully yielded optimal results. Several studies have shown that the success of digitalization is highly dependent on organizational readiness, the quality of human resources, and the support of the bureaucratic environment [3]. In Parigi Moutong Regency, various obstacles remain in the management of social assistance funds, such as limited staff capacity in operating digital systems, a lack of data integration between agencies, and weak coordination in the aid distribution process. This situation indicates that the implementation of technology may not directly improve accountability without other supporting factors.

One factor that plays a crucial role in increasing accountability is the competence of financial staff. Staff competence encompasses the knowledge, skills, and attitudes possessed by individuals in carrying out their duties. Competent staff tend to be better able to understand regulations, manage finances appropriately, and prepare accurate and reliable financial reports. Research shows that human resource competence has a positive influence on government financial management accountability [4]. This suggests that human resource quality is a key factor in successful public financial management.

Bureaucratic culture is also a factor suspected of influencing the relationship between accounting digitalization and staff competence on accountability. Bureaucratic culture reflects the values, norms, and behaviors that develop within government organizations. A strong organizational culture can influence individual behavior within the organization and improve performance. In the public sector context, a supportive bureaucratic culture, such as discipline, transparency, and responsibility, is expected to strengthen the implementation of digital systems and improve the performance of civil servants in realizing accountability.

Although various studies have examined the influence of accounting digitalization and civil servant competence on accountability, the results remain inconsistent. Some studies find that digitalization has a significant effect on accountability, while others indicate that this effect is not always significant, depending on organizational conditions and the quality of human resources [1], [3]. Furthermore, studies examining the role of bureaucratic culture as a moderating variable in this relationship are still limited, particularly in the context of managing social assistance funds at the regional level. This indicates a research gap that requires further examination.

1.2. Literature Review

1.2.1. Agency Theory

Agency theory explains the relationship between the principal and the agent. An agency relationship is defined as a contract in which one or more parties appoint another party to provide services and delegate decision-making authority to that party [5]. The public sector depicts the public as the principal, who grants a mandate to the government as the agent. The government manages public resources and provides services for the benefit of the public. Every policy and decision made by the government requires accountability to the public, as the primary stakeholder.

This relationship opens up the opportunity for agency conflicts and information asymmetry. The government has broader access to information than the public. This situation can encourage opportunistic behavior if not balanced with adequate oversight mechanisms. Accountability is a crucial element in maintaining the alignment of interests between the government and the public. Transparency and performance accountability are necessary to ensure that public resource management is carried out in accordance with established objectives [6].

1.2.2. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was developed to explain technology acceptance from a user behavior perspective, based on the development of the Theory of Reasoned Action (TRA) [7]. This model emphasizes that technology acceptance is influenced by an individual's perception of the system's usefulness and ease of use. The TAM structure consists of five main constructs. Perceived usefulness describes the belief that using technology can improve performance. Perceived ease of use reflects the level of ease of understanding and operating the system. Attitude toward using indicates an individual's attitude toward using technology, whether positive or negative. Behavioral intention to use refers to an individual's intention to use technology. Actual system use reflects the actual use of technology in work activities [7], [8].

The relevance of TAM to this research is seen in the role of user perception in determining the success of accounting digitalization implementation. A non-adaptive bureaucratic culture tends to create negative perceptions of the system's usefulness and ease of use. This condition influences attitudes and intentions to use technology, thus hindering optimal system utilization. Consequently, digitalization's contribution to increased accountability is less than optimal. A bureaucratic culture that supports innovation results in more positive perceptions of technology. Officials demonstrate an open attitude and a tendency to actively use the system. Optimal use of technology has the potential to improve reporting quality and transparency, ultimately strengthening organizational accountability.

1.3. Framework

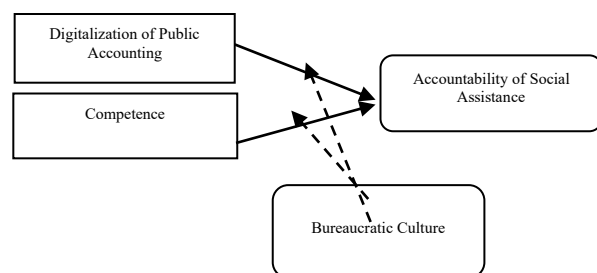


Figure 1. Framework of Thought

1.4. Hypothesis Development

1.4.1. The Effect of Public Sector Accounting Digitalization on Social Assistance Fund Accountability

Public sector accounting digitalization reflects the use of information technology in the recording, processing, and reporting of government finances. The implementation of digital systems in public accounting plays a role in improving administrative efficiency, data accuracy, and the transparency of financial information. An integrated system enables faster reporting and minimizes errors, resulting in more reliable information. The implementation of digital systems also expands access to financial information, resulting in a more open oversight process. Increased transparency provides space for the public and supervisory institutions to exercise control over the management of public funds. This encourages more accountable financial management practices.

Empirical findings support this relationship. Research shows that digitizing government accounting systems through the implementation of SAKTI and SPAN significantly improves the quality of financial reporting. This improvement is demonstrated by a reduction in human error rates, an acceleration of the reporting cycle, and a reduction in information asymmetry. Improved reporting quality reflects a higher level of accountability in public financial management [9]. Other research shows that

digitalization in bureaucratic reform can improve administrative efficiency and strengthen transparency and accountability. Public service processes become faster and more transparent, thereby reducing the potential for irregularities in financial management [10]. These theoretical arguments and empirical support indicate that digitalization of public sector accounting has the potential to improve accountability, particularly in the management of social assistance funds, which require transparency and accurate reporting.

H1: Digitalization of Public Sector Accounting has a positive impact on Social Assistance Fund Accountability.

1.4.2. The Influence of Financial Management Official Competence on Social Assistance Fund Accountability

Financial management official competency represents an individual's capacity to carry out public financial management functions professionally. This capacity includes mastery of accounting knowledge, technical skills in preparing financial reports, and an attitude of integrity in being accountable for budget use. An adequate level of competency enables officials to produce quality financial information that complies with applicable standards. The quality of financial management is greatly influenced by the ability of officials to understand applicable procedures and regulations. This ability contributes to the accuracy of financial report presentation and reduces the potential for errors in the recording and reporting process. Accurate and reliable financial information strengthens transparency, which ultimately impacts the accountability of public fund management.

Empirical evidence shows that official competency is closely related to the level of accountability. Research shows that official competency significantly influences accountability in village fund management. Officials with adequate competency tend to be able to carry out financial management processes more systematically and responsibly [11]. Other research shows that human resource competency contributes to improved budget management performance. Officials' capacity to understand financial systems and procedures supports the effectiveness of internal control implementation and the use of technology in budget management. Optimal management performance reflects a higher level of accountability [12].

This conceptual explanation and empirical support demonstrate that staff competency is a crucial factor in achieving accountability. A high level of competency encourages more accurate, transparent, and accountable financial management, thereby increasing accountability in the management of social assistance funds.

H2: The Competence of Financial Management Staff has a positive effect on the Accountability of Social Assistance Funds.

1.4.3. The Role of Bureaucratic Culture in Moderating the Effect of Public Sector Accounting Digitalization on Social Assistance Fund Accountability

Bureaucratic culture reflects the system of values, norms, and work habits that develop within government organizations. These values shape the behavioral patterns of officials in carrying out their duties, making decisions, and being accountable for work results. A strong, integrity-oriented work culture encourages transparent and accountable financial management practices. The digitalization of public sector accounting requires organizational readiness, not only from a technological perspective but also from a work culture perspective. Implementing a digital system requires changes in work patterns, adaptation to technology, and openness to innovation. A bureaucratic culture that supports change will accelerate the adoption of technology and encourage its optimal utilization. This optimal utilization has the potential to improve reporting quality and strengthen accountability in the management of social assistance funds.

Empirical findings indicate that the success of digitalization is determined not only by technological aspects but also by organizational culture. Research indicates that the success of accounting digitalization is strongly influenced by cultural adaptability and social support within the organization. The level of digital literacy and openness to change are important factors in determining the effectiveness of digital system implementation [13]. Other research shows that organizational culture, particularly a culture of analytical decision-making, plays a role in improving the quality of results from digital accounting systems. Good information and systems will not produce optimal results without being supported by a work culture capable of utilizing that information appropriately [14].

This explanation suggests that bureaucratic culture has the potential to strengthen the influence of accounting digitalization on accountability. An adaptive and innovation-supportive culture will increase the effectiveness of digital system use, while a rigid and resistant culture can hinder its utilization. This role demonstrates the function of bureaucratic culture as a moderating variable in the relationship between accounting digitalization and accountability.

H3: Bureaucratic culture moderates the effect of Public Sector Accounting Digitalization on Social Assistance Fund Accountability.

1.4.4. The Role of Bureaucratic Culture in Moderating the Influence of Financial Official Competence on the Accountability of Social Assistance Funds

Financial official competence is a crucial factor in determining the quality of public financial management and reporting. A high level of competence enables officials to understand procedures, regulations, and financial reporting techniques accurately. This ability contributes to the presentation of accurate and accountable information, thus supporting accountability in the management of social assistance funds. The effectiveness of official competence is inseparable from the organizational environment in which they work. Bureaucratic culture shapes work patterns, values, and behaviors that influence how these competencies are applied in practice. A work culture that upholds integrity, discipline, and professionalism encourages officials to utilize their competencies optimally in carrying out financial management tasks.

Previous studies have shown that cultural conditions within an organization can determine the extent to which internal factors are related to financial performance. Research indicates that organizational culture can moderate the influence of financial management, accountability, and transparency on regional financial performance. This moderating role indicates that a conducive cultural environment can strengthen the effectiveness of financial management practices [15]. Other research shows that organizational socio-cultural factors influence the utilization of performance information and contribute to increased public accountability. An organizational culture that supports rationality and openness encourages optimal information utilization, thereby improving the quality of performance accountability [16].

This explanation suggests that bureaucratic culture has the potential to strengthen the influence of civil servant competence on accountability. A conducive culture will encourage the maximum utilization of competence, while a less supportive culture can hinder the application of competence in work practices. This role suggests that bureaucratic culture functions as a moderating variable in the relationship between financial apparatus competence and social assistance fund accountability.

H4: Bureaucratic Culture moderates the influence of Financial Apparatus Competence on Social Assistance Fund Accountability.

2. Research Methods

This research employed a quantitative method with an associative approach. The objective of this research was to examine the relationships between variables through statistically analyzed numerical data. The associative approach was used to determine the influence of independent variables, dependent

variables, and moderating variables in the research model. Quantitative methods are used to test hypotheses through objective measurement of variables [17].

This research was conducted at the Social Services Office of Parigi Moutong Regency, which plays a role in the management and distribution of social assistance funds. The research location was selected based on the agency's relevance to the research variables, particularly regarding accountability for the management of social assistance funds. The population in this study consisted of 50 officials involved in financial management. Data collection was conducted through questionnaires. A total of 34 respondents were recruited. Respondents who did not participate were due to limited availability, such as assignments outside the region or absence during the data collection process. This sample size still met the analysis criteria of the SEM-PLS approach, which does not require a large sample size.

The data analysis method used Structural Equation Modeling based on Partial Least Squares (SEM-PLS). This approach was chosen because it is capable of analyzing relationships between latent variables simultaneously, both direct relationships and relationships involving moderating variables. SEM-PLS is a multivariate analysis method that is suitable for complex research models, does not require strict normal data distribution, and can be used on relatively small sample sizes [18]. Data analysis was performed using WarpPLS software. The analysis stages include evaluating the measurement model (outer model) to test the validity and reliability of the constructs, as well as evaluating the structural model (inner model) to examine the relationships between variables and test the research hypothesis.

3. Results and Discussion

3.1. Descriptive Statistics

Descriptive statistical analysis was conducted to provide an initial overview of the characteristics of the research data. Based on the results of data processing on Table 1, all variables have a total of 34 observations (N). The accounting digitalization variable (X1) shows a minimum value of 3.750 and a maximum of 5.000, with an average value of 4.305 and a standard deviation of 0.405. The relatively high average value indicates that the level of implementation of accounting digitalization in the organization is at a good level, while the low standard deviation value reflects the level of consistency of respondents' answers. The apparatus competency variable (X2) has a minimum value of 3.625 and a maximum of 5.000, with an average value of 4.210 and a standard deviation of 0.341. This indicates that apparatus competency is in the high category with a relatively low level of data variation. Furthermore, the bureaucratic culture

variable (Z) had a minimum value of 3.750 and a maximum value of 5.000, with a mean of 4.243 and a standard deviation of 0.364. These findings indicate that bureaucratic culture within the organization tends to support effective and relatively uniform work practices among respondents.

Table 1. Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
X1	34	3.750	5.000	4.305	0.405
X2	34	3.625	5.000	4.210	0.341
Z	34	3.750	5.000	4.243	0.364
Y	34	3.875	5.000	4.257	0.405

The accountability variable (Y) showed a minimum value of 3.875 and a maximum value of 5.000, with a mean of 4.257 and a standard deviation of 0.405. A high mean value indicates that the organization's accountability level is in the good category. Overall, the mean value for all variables was above 4, reflecting respondents' positive perceptions of accounting digitalization, apparatus competence, bureaucratic culture, and accountability. Furthermore, the relatively low standard deviation values for all variables indicate that the data has a good level of homogeneity, making it suitable for further analysis in a structural model.

3.2. Measurement Model Evaluation (Outer Model)

An evaluation of the measurement model (outer model) was conducted to ensure that the research instrument met the validity and reliability criteria. This testing included convergent validity analysis, measured by the Average Variance Extracted (AVE) value, and construct reliability, measured by Composite Reliability and Cronbach's Alpha.

Based on the test results on Table 2, all variables in this study demonstrated Composite Reliability (CR) values above the 0.70 threshold: 0.912 for accounting digitalization (X1), 0.904 for apparatus competence (X2), 0.915 for bureaucratic culture (Z), and 0.950 for accountability (Y). These values indicate that all constructs have a high level of internal consistency. Furthermore, the Cronbach's Alpha (CA) values for all variables also exceeded the minimum criterion of 0.70, with values of 0.887 (X1), 0.878 (X2), 0.892 (Z), and 0.938 (Y), respectively. This indicates that the research instrument has good reliability and is capable of producing stable measurements.

Table 2. Results of the Validity and Reliability Test of the Constructs

Variable	CR	CA	AVE	Description
X1	0.912	0.887	0.570	Valid & Reliable
X2	0.904	0.878	0.542	Valid & Reliable
Z	0.915	0.892	0.580	Valid & Reliable
Y	0.950	0.938	0.704	Valid & Reliable

The results of the convergent validity test on Table 2 indicate that the AVE values for each construct are above the minimum threshold of 0.50, namely 0.570 (X1), 0.542 (X2), 0.580 (Z), and 0.704 (Y). These values indicate that each construct is able to

explain more than 50% of the variance in its indicator, thus meeting the convergent validity criteria. Therefore, based on all these test results, it can be concluded that the measurement model in this study adequately meets the criteria for construct validity and reliability. Therefore, the research instrument is deemed suitable for use in the next stage of structural model analysis.

3.3. Structural Model Evaluation (Inner Model)

3.3.1. R-Square

The R-square value, which can be seen on Table 3, for the accountability variable of 0.465 indicates that 46.5% of the variation in accountability can be explained by accounting digitalization, civil servant competence, and the moderating interaction of bureaucratic culture. Meanwhile, the remaining 53.5% is influenced by other variables outside the research model. The adjusted R-square value of 0.391 indicates that after adjusting for the number of variables in the model, the model's predictive ability remains in the moderate category. Thus, the model has sufficient explanatory power in explaining the accountability variable.

Table 3. R-Square and Adjusted R-Square Values

Variable	R-Square	Adjusted R-Square	Description
Accountability (Y)	0.465	0.391	Currently

3.3.2. Q-Square Value (Predictive Relevance)

The Q-Square value of 0.792, which can be seen on Table 4, indicates that the model has excellent predictive relevance. A value greater than zero indicates that the model has high predictive power for the accountability variable. Therefore, it can be concluded that the research model not only has adequate explanatory power (based on the R-Square) but also has strong predictive power, making it suitable for further analysis.

Table 4. Q-Square Value (Predictive Relevance)

Variable	Q-Square	Description
Accountability (Y)	0.792	Models Have Predictive Relevance

3.3.3. Goodness of Fit Model

The structural model evaluation results on Table 5 indicate that the research model has a good level of feasibility. The Average Path Coefficient (APC) value of 0.243 with a significance value of $P = 0.031$ indicates that the relationship between variables in the model is overall significant. The Average R-Squared (ARS) value of 0.465 with $P < 0.001$ indicates that the model has adequate explanatory power for the dependent variable.

Table 5. Goodness of Fit Model

Indicator	Value	Criteria	Description
APC	0.243 ($P = 0.031$)	$P < 0.05$	Good
ARS	0.465 ($P < 0.001$)	$P < 0.05$	Good
AARS	0.391 ($P < 0.001$)	$P < 0.05$	Good
AVIF	2.536	≤ 5.00	No Multicollinearity
AFVIF	3.544	≤ 5.00	No Multicollinearity
GoF	0.584	≥ 0.36	Strong
SPR	0.750	≥ 0.70	Acceptable
RSCR	0.796	≥ 0.90	Marginal
SSR	1.000	≥ 0.70	Good
NLBCCR	1.000	≥ 0.70	Good

The Average Variance Inflation Factor (AVIF) value of 2.536 and the Average Full Collinearity VIF (AFVIF) value of 3.544 indicate no multicollinearity issues in the model. The Goodness of Fit (GoF) value of 0.584 indicates that the model has a strong level of fit. Additional indicators such as the Simpson's Paradox Ratio (SPR), Statistical Suppression Ratio (SSR), and Nonlinear Bivariate Causality Direction Ratio (NLBCCR) also meet the criteria, thus concluding that the research model is suitable for hypothesis testing.

3.4. Hypothesis Testing

The results of the hypothesis testing in this study are based on the path coefficient and the significance level (P-value) at a 5% level of significance ($\alpha = 0.05$). This test aims to determine the direct and moderating effects between variables in the research model.

Based on the analysis on Figure 2 and Table 6, the accounting digitalization variable (X1) has a coefficient of 0.075 with a P-value of 0.327 (>0.05). This relatively small and insignificant coefficient indicates that accounting digitalization has no significant impact on accountability. Therefore, the first hypothesis (H1), which states that accounting digitalization has an effect on accountability, is rejected.

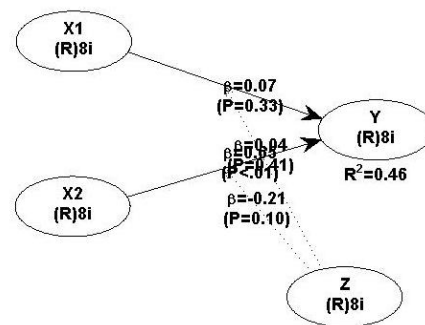


Figure 2. Structural Model Test Results

Table 6. Hypothesis Test Results (Path Coefficient)

Connection	Coefficient	P Value	Description
X1 → Y	0.075	0.327	Not Significant
X2 → Y	0.651	<0.001	Significant
Z*X1 → Y	0.039	0.409	Not Significant
Z*X2 → Y	-0.205	0.099	Not Significant

The apparatus competency variable (X2) shows a coefficient of 0.651 with a P-value <0.001 (<0.05).

This high and significant coefficient indicates that apparatus competency has a positive and significant impact on accountability. This means that increased apparatus competency is followed by increased accountability. Therefore, the second hypothesis (H2) is accepted. The interaction between bureaucratic culture and accounting digitalization ($Z \times X1$) showed a coefficient of 0.039 with a P-value of 0.409 (>0.05). This result indicates that the interaction is not significant, thus bureaucratic culture is unable to moderate the effect of accounting digitalization on accountability. Therefore, the fourth hypothesis (H3) is rejected.

Overall, the results of the hypothesis testing indicate that of the four hypotheses proposed, only one hypothesis is accepted, namely the effect of civil servant competence on accountability. While the other three hypotheses are not empirically supported. Testing of the moderating variables shows that the interaction between bureaucratic culture and civil servant competence ($Z \times X2$) has a coefficient of -0.205 with a P-value of 0.099 (>0.05). This value indicates that the interaction effect is not significant, thus bureaucratic culture is unable to moderate the relationship between civil servant competence and accountability. Therefore, the third hypothesis (H4) is rejected.

3.5. Discussion

3.5.1. The Impact of Accounting Digitalization on Accountability

The research results show that digitalization of public sector accounting has no significant impact on the accountability of social assistance funds. This finding indicates that the implementation of digital systems in financial management has not been able to directly improve accountability. The availability of technology has not been fully utilized optimally to support transparency and accountability in the management of public funds. This situation can be explained by aspects of implementation in the field. The use of digital systems still faces various limitations, such as uneven levels of understanding among officials, a lack of technical training, and a tendency to use the system solely for administrative purposes. This situation has resulted in digitalization not making a significant contribution to improving accountability.

This finding aligns with research showing that digitalization of accounting has no significant impact on the quality of financial reports. These results indicate that although technology has been implemented, its utilization has not been optimal, thus failing to significantly improve the quality of financial information [19]. Similar results also indicate that the implementation of digitalization in financial reporting has not been optimal and is heavily influenced by the readiness of human resources and organizational system support. Digitalization that is not supported by

adequate internal factors tends not to improve accountability comprehensively [20].

These similar findings indicate that accounting digitalization will not be a primary factor in improving accountability unless supported by the readiness of human resources and the organizational environment. Technology serves as a tool whose effectiveness depends heavily on the user's ability to operate it. The role of the civil service remains a dominant factor in determining the success of digitalization implementation in public financial management.

3.5.2. The Influence of Financial Official Competence on Accountability

The analysis shows that financial official competence has a positive and significant influence on the accountability of social assistance funds. This finding reflects that individual capacity in managing public finances is a determining factor in achieving accountable management. Officials with a high level of competence tend to be able to carry out financial management functions in a more structured, thorough manner, and in accordance with applicable regulations. The level of official competence is reflected in the ability to understand government accounting systems, interpret regulations, and prepare financial reports accurately and precisely. These abilities contribute to the provision of relevant and reliable financial information. Quality information strengthens transparency and increases trust in the management of social assistance funds.

These results are supported by research showing a significant influence of official competence on accountability in village fund management. Officials with adequate capacity are able to manage finances more systematically and responsibly [11]. Other research shows that human resource competence contributes to improved budget management performance. Officials' ability to understand financial procedures and systems encourages the effectiveness of internal control implementation and optimizes the use of technology in budget management. Good management performance is an indicator of achieving higher accountability [12].

These findings demonstrate that the success of public financial management is not solely determined by the system used, but also depends heavily on the quality of the human resources involved. The competence of government officials is a key element in ensuring that every financial management process is accurate, transparent, and accountable.

3.5.3. The Moderating Role of Bureaucratic Culture in Accounting Digitalization and Accountability

The results of this study indicate that bureaucratic culture does not act as a moderating variable in the relationship between accounting digitalization and

social assistance fund accountability. This finding indicates that the existence of a bureaucratic culture has not been able to strengthen or weaken the influence of digitalization on accountability. In other words, the effectiveness of implementing digital systems in financial management is not significantly influenced by the existing bureaucratic culture. This insignificance indicates that values, norms, and work patterns within the organization do not fully support the optimal use of technology. A work culture that is still administrative in nature, less adaptable to change, and not yet oriented toward innovation can hinder the integration of digital systems with daily work practices. This condition prevents accounting digitalization from having a maximum impact on increasing accountability.

The results of this study align with findings indicating that moderating variables are not always able to strengthen the relationship between independent variables and performance. In a research model, moderating variables may not function significantly in strengthening the relationship between variables, so the expected moderating effect does not always occur [21]. Other findings indicate that moderating variables can produce inconsistent effects and even tend to weaken the relationship between variables. Under certain conditions, the presence of moderating variables does not strengthen the influence of independent variables on organizational performance, but rather reduces the effectiveness of the relationship [22].

These similar results indicate that the role of moderating variables, particularly those related to organizational aspects, is highly dependent on supportive internal conditions. A bureaucratic culture that is not aligned with the needs of digitalization renders its role as a moderating variable ineffective. The alignment between work culture and technology implementation is a critical factor in determining the success of digital system integration in improving accountability in public financial management.

3.5.4. The Moderating Role of Bureaucratic Culture in the Effect of Financial Official Competence on Accountability

The results of this study indicate that bureaucratic culture does not act as a moderating variable in the relationship between financial official competence and accountability for social assistance funds. This finding suggests that the influence of official competence on accountability occurs directly, regardless of organizational culture. Officials with adequate abilities, knowledge, and skills are still capable of carrying out accountable financial management, even if the bureaucratic culture is not fully supportive. Official competence reflects an individual's capacity to understand procedures, regulations, and financial management techniques. This capacity enables officials to continue working professionally and responsibly. This condition indicates that competence plays a more

dominant role than cultural factors in influencing accountability.

This finding aligns with research showing that organizational variables do not always act as moderating variables. The results of this study indicate that organizational justice is unable to moderate the relationship between transformational leadership, work engagement, and innovative behavior of officials. This indicates that not all organizational factors can consistently strengthen the relationship between variables [23]. Other research suggests that the role of moderating variables is contextual. Internal control systems moderated some relationships, but did not moderate others. This finding suggests that the effectiveness of moderation depends heavily on the fit between the variables tested and the organizational context [24].

The results of this study confirm that bureaucratic culture has not yet become a determining factor in strengthening the influence of civil servant competence on accountability. Civil servant competence remains the primary factor directly influencing the quality of financial management, while organizational culture has not yet made a significant contribution to this relationship.

4. Conclusion

This study shows that accountability in the management of social assistance funds in local governments is more influenced by the competence of civil servants than by the implementation of digital public sector accounting. Digitalization has not made a significant contribution because its utilization is not optimal and still depends on user readiness and organizational support. Conversely, competent civil servants are able to promote more transparent, accurate, and accountable financial management. Bureaucratic culture has not yet acted as a moderating variable that strengthens the relationship between variables, indicating that organizational values do not fully support the use of technology and competency development. Theoretically, this study emphasizes the importance of human factors over technology in improving public sector accountability. While practically, the results provide a basis for local governments to prioritize improving civil servant competence and improving organizational culture. This study is limited by the number of samples and limited scope, therefore, further research is recommended to develop a more comprehensive model with broader coverage and the addition of other relevant variables.

Reference

- [1] Kusumawati, N. (2024). Dampak Digitalisasi Bagi Efektivitas Implementasi Akuntansi Pemerintahan di Indonesia. *Akuntanografi: Journal of Public Accounting*, 1(1), 11–21.
- [2] Santoso, I. A. P. (2025). Peran Digitalisasi Dalam Meningkatkan Transparansi dan Akuntabilitas Pemerintahan.

- Indonesian Journal of Public Administration Review*, 2(3), 1–10. <https://doi.org/10.47134/par.v2i3.4004>
- [3] Suroiyah, S. H., Mawardi, M. C., & Junaidi, J. (2025). Pengaruh Digitalisasi Keuangan Terhadap Transparansi dan Akuntabilitas Pengelolaan Keuangan Desa Urek-Urek Gondanglegi Kabupaten Malang. *E_Jurnal Ilmiah Riset Akuntansi*, 14(1), 129–140.
- [4] Aziiz, M. N., & Prastiti, S. D. (2019). Faktor-Faktor yang Mempengaruhi Akuntabilitas Dana Desa. *Jurnal Akuntansi Aktual*, 6(2), 280–344. <https://dx.doi.org/10.17977/um004v6i22019p334>
- [5] Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- [6] Audia, U. N., & Mulyani, E. (2023). Pengaruh Transparansi, Kejelasan Sasaran Anggaran, Pemanfaatan Teknologi Informasi, dan Kepatuhan Undang-Undang terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Eksplorasi Akuntans*, 5(2), 691–706. <https://doi.org/10.24036/jea.v5i2.680>
- [7] Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.2307/249008>
- [8] Anwar, S. R., Bingamawa, M. T., & Ardiansyah, A. (2025). Pengaruh Persepsi Pengguna terhadap Penerimaan dan Kepuasan Aplikasi Sayang Warga Surabaya Berdasarkan Model Technology Acceptance Model (TAM). *Sudo Jurnal Teknik Informatika*, 4(2), 57–63. <https://doi.org/10.56211/sudo.v4i2.835>
- [9] Ayu, D., & Munah, M. (2026). Digitalisasi Sistem Akuntansi Pemerintah dan Dampaknya Terhadap Kualitas Pelaporan Keuangan. *Jurnal Ekonomi, Akutansi Dan Manajemen Nusantara (JEAMA)*, 4(3), 351–358. <https://doi.org/10.55338/jeama.v4i3.432>
- [10] Aziz, W. D. I. (2025). Reformasi Birokrasi di Era Digital: Optimalisasi Teknologi dalam Meningkatkan Efisiensi Administrasi. *Religious and Social Humanitis*, 2(1), 53–59. <https://doi.org/10.15575/jash.v2i1.1282>
- [11] Adelia, A. P., & Harahap, W. S. M. (2022). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Aparatur, Komitmen Organsasi Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Deli Serdang. *Sintama: Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 2(1), 156–167.
- [12] Supriyanto, B. E., Mubarak, F., & Awaluddin, M. (2025). Peran Kompetensi Sdm Dalam Memoderasi Pengaruh Digitalisasi Pelaporan Dan Sistem Pengendalian Internal Terhadap Kinerja Pengelolaan Anggaran Pada Satuan Kerja Di Kppn Watampone. *Costing: Journal of Economic, Bussines and Accounting*, 8(6), 1633–1649. <https://doi.org/10.31539/jqhe8w15>
- [13] Lawita, F. I., Wicaksono, D. D. A., Yanto, T., Pratama, I. B., & Yolanda, E. M. (2026). Digitalisasi Akuntansi dan Transformasi Nilai Budaya: Adaptasi Sosial UMKM di Kota Tangerang. *Owner : Riset Dan Jurnal Akuntansi*, 10(1), 90–100. <https://doi.org/10.33395/owner.v10i1.2867>
- [14] Yulizar, J., & Julisar, J. (2025). Pengaruh Sistem Digital Akuntansi Terhadap Kualitas Pengambilan Keputusan Dengan Model Mediasi Dan Moderasi. *Jurnal Kontemporer Akuntansi*, 5(2), 354–365.
- [15] Murib, A., Layuk, P. K. A., & Kambuaya, M. K. P. (2024). Pengaruh Pengelolaan Keuangan, Akuntabilitas, Dan Transparansi Serta Budaya Organisasi Sebagai Variabel Moderasi Terhadap Kinerja Keuangan Provinsi Papua. *Jurnal Kajian Ekonomi & Keuangan Daerah*, 9(3), 300–318. <https://doi.org/10.52062/keuda.v9i3.3318>
- [16] Simarmata, Y., & Fachruzzaman, F. (2025). Peningkatan Akuntabilitas Publik : Kajian Faktor Rasional, Politik, Dan Sosio-Kultur Organisasi Terhadap Pemanfaatan Informasi Kinerja Instansi. *Jurnal Akunida*, 11(1), 29–39. <https://doi.org/10.30997/jakd.v11i1.19290>
- [17] Sugiyono. (2019). *Metode penelitian kuantitatif kualitatif dan R dan D*. Alfabeta.
- [18] Solimun, Fernandes, A. A. R., & Nurjannah. (2017). *Metode Statistika Multivariat: Pemodelan Persamaan Struktural (SEM) Pendekatan WarpPLS*. UB Press.
- [19] Asmira, N., & Sulkiah, S. (2025). The Implementation of Accounting Digitalization and Internal Control on the Quality of Financial Reports. *E-Jurnal Akuntansi*, 35(6), 1798–1809. <https://doi.org/10.24843/eja.2025.v35.i06.p20>
- [20] Dewi, L. T. S., & Yasa, I. N. P. (2025). Mengungkap Akuntabilitas Penerapan Digitalisasi Penyusunan Laporan Keuangan BUMDes pada BUMDes Tunjung Mekar Desa Tunjung. *Jurnal Ilmiah Akuntansi Dan Humanika*, 15(1), 137–147.
- [21] Kusuma, G. S. M., & Kusumawaty, M. (2023). Pengaruh Budaya Organisasi Dan Gaya Kepemimpinan Terhadap Kinerja Auditor Dengan Struktur Audit Sebagai Variabel Moderasi. *Jurnal Keuangan Dan Bisnis*, 21(1), 1–13. <https://doi.org/10.32524/jkb.v21i1.750>
- [22] Hassana, E. N. (2025). Pengaruh Kepemimpinan Strategis dan Budaya Organisasi terhadap Kinerja Organisasi dengan Transformasi Digital sebagai Variabel Moderasi. *Jurnal Cendekia Ilmiah*, 5(1), 2951–2971. <https://doi.org/10.56799/jceki.v5i1.12842>
- [23] Sabuhari, R., Soleman, R., Soleman, M. M., Fahri, J., & Rachmat, M. (2025). Organisational Justice Moderates The Link Between Leadership, Work Engagement And Innovation Work Behaviour. *South African Journal of Economic and Management Sciences*, 28(1), 1–11. <https://doi.org/10.4102/sajems.v28i1.6136>
- [24] Ananda, R., Suwandi, M., & Syariati, N. E. (2025). Pengaruh Kompetensi Aparatur, Sistem Informasi Akuntansi, Dan Kejelasan Sasaran Anggaran Terhadap Akuntabilitas Pengelolaan Dana Desa Dengan Sistem Pengendalian Internal Sebagai Variabel Moderasi. *Isafir: Islamic Accounting and Finance Review*, 6, 84–103. <https://doi.org/10.24252/isafir.v3i2>