
The Transformation of Public Sector Accounting in Encouraging Improvement of Public Service Quality

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Abstract. *The transformation of public sector accounting is critical for enhancing the quality of public services. This evolution is driven by the need for greater transparency, accountability, and efficiency within government operations. Traditional accounting practices, often characterized by a focus on compliance and financial reporting, are being replaced by more comprehensive frameworks that emphasize performance measurement and management. This shift is largely influenced by globalization, technological advancements, and the increasing expectations of citizens for improved public services. By adopting modern accounting practices, public sector organizations can better align their financial management strategies with service delivery goals, thus fostering a culture of continuous improvement. Key elements of this transformation include the integration of performance indicators into accounting systems, the use of budgeting as a tool for strategic planning, and the implementation of accrual accounting. These practices facilitate more nuanced understanding of the resources used in delivering services and the outcomes achieved. Moreover, the adoption of digital technologies in accounting processes enhances data accessibility and enables real-time reporting, which supports informed decision-making. Ultimately, the transformation of public sector accounting is not merely a technical change but a fundamental shift in how public organizations operate. By focusing on outcomes and accountability, this transformation encourages more responsive and efficient public service, thereby improving the overall quality of services provided to citizens.*

Keywords Public Sector Accounting, Transparency, Performance Measurement, Accountability, Service Quality.

1. INTRODUCTION

The landscape of public sector accounting is undergoing a significant transformation, driven by the imperative to enhance the quality of public services and meet the evolving expectations of citizens. This transformation is marked by a shift from traditional accounting methods, which often emphasize compliance and financial reporting, toward more integrated and performance-oriented approaches. Such changes are critical in addressing the challenges faced by public organizations, including the need for greater accountability and transparency in an era marked by digitalization and the increasing complexity of governance (Haug, Dan, & Mergel, 2024). The adoption of new public management principles has played a pivotal role in this shift, urging public sector entities to adopt practices that align closely with the needs and expectations of the populace (Lapiente & Van de Walle, 2020).

At the core of this transformation is the recognition that public sector accounting must evolve to support not just financial oversight, but also strategic decision-making that enhances service delivery. The integration of performance metrics into accounting systems enables organizations to assess their effectiveness and efficiency in real-time, thus fostering a culture of continuous improvement (Osborne, 2020). By utilizing technology and modern accounting

practices, public institutions can better manage resources, track performance, and ultimately deliver higher quality services to citizens. This shift is further underscored by the growing body of literature highlighting the importance of information technology governance in enhancing service quality and transparency within local government structures (Sofyani, Riyadh, & Fahlevi, 2020).

As digital technologies permeate public administration, they create opportunities for more sophisticated accounting systems that support not only financial management but also accountability and performance measurement. The literature suggests that the digitalization of accounting practices can significantly enhance the quality of public services by providing real-time data and analytics that inform decision-making processes (Agostino, Saliterer, & Steccolini, 2022). In this context, public organizations are encouraged to adopt holistic approaches that integrate financial management with performance evaluation, ensuring that all stakeholders can understand the impacts of their actions on service delivery and public welfare (Grossi et al., 2020).

Furthermore, the implications of digital transformation extend beyond mere efficiency gains; they also encompass the broader objectives of enhancing public value and citizen engagement. As public organizations embrace new technologies and accounting frameworks, they can better align their operations with societal needs and expectations (Gonçalves, da Silva, & Ferreira, 2022). This alignment is critical in a time when public trust is often contingent upon perceived accountability and transparency in government actions. Thus, the role of accounting in the public sector transcends financial reporting, becoming a vital component in the strategy to improve public service quality and restore trust in governmental institutions (Davis & Rhodes, 2020).

The transformation of public sector accounting also reflects broader societal changes, particularly the increasing demand for accountability in public governance. As citizens become more engaged and informed, they expect transparency and responsiveness from their governments. This expectation drives public sector entities to reform their accounting practices to ensure that they not only comply with regulatory requirements but also actively engage with their constituents in meaningful ways (Andrews et al., 2020). The need for public organizations to demonstrate accountability through clear and accessible financial information has become a central tenet of contemporary governance, necessitating a rethinking of traditional accounting practices (Jackson, 2020).

Moreover, the advent of innovative technologies, such as blockchain, has the potential to revolutionize public sector accounting by enhancing data security and transparency (Cagigas

et al., 2021). By leveraging these technologies, public organizations can create immutable records of transactions that foster trust and reduce the risk of corruption. This technological evolution is crucial in an environment where public resources are often scrutinized, and accountability is paramount. The integration of such technologies into accounting systems can facilitate more robust audit trails and improve the overall quality of financial reporting in the public sector (Bach & Kessler, 2021).

In light of these developments, the role of human resources within public sector accounting cannot be overlooked. The transformation of accounting practices necessitates a workforce that is not only skilled in financial management but also adept at utilizing new technologies and approaches to public administration (Bolden, Gulati, & Edwards, 2020). Training and development programs that focus on enhancing the capabilities of public sector employees are essential to successfully implement these new accounting practices. Such initiatives can lead to a more motivated workforce that is equipped to tackle the complexities of modern public service delivery while ensuring that financial accountability remains a priority (Parinasan et al., 2024).

In conclusion, the transformation of public sector accounting is a multifaceted process that encompasses technological advancements, evolving governance paradigms, and changing public expectations. As public organizations navigate this transformation, they are called upon to embrace innovative accounting practices that not only enhance financial oversight but also improve the quality of services delivered to citizens. The integration of performance measurement into accounting frameworks, coupled with the adoption of digital technologies, positions public sector entities to respond more effectively to the needs of the populace and to foster a culture of accountability and transparency. Ultimately, this transformation represents a significant step toward creating a more responsive and effective public service that meets the challenges of the 21st century.

The ongoing research and discourse in this area highlight the need for continued exploration of the relationships between accounting practices, public service quality, and governance. Future studies can focus on the long-term impacts of these transformations on citizen engagement and public trust, as well as the role of emerging technologies in shaping the future of public sector accounting. As the public sector continues to evolve, it is imperative that accounting practices remain adaptable and responsive to the changing landscape of public administration, ensuring that they contribute to the overall improvement of public service quality and the realization of democratic values.

2. LITERATURE REVIEW

The public sector plays a crucial role in delivering essential services and managing public resources, and the transformation of public sector accounting is a vital aspect of enhancing the quality of public services. As governance evolves, the frameworks of accountability and transparency become increasingly significant. This literature review explores various studies that examine the relationship between public sector accounting and the improvement of public service quality. It focuses on key themes such as new public management, digitalization, information technology governance, and the implications of these transformations on service delivery and public sector accountability.

New Public Management (NPM) emerged in the late 20th century as a response to perceived inefficiencies in public administration. NPM advocates for the adoption of private sector practices within the public sector to enhance service delivery, accountability, and efficiency. This paradigm shift emphasizes results-oriented management, performance measurement, and customer satisfaction, aiming to improve the quality of public services. In examining the effects of NPM on public service quality, Lapuente and Van de Walle (2020) argue that the adoption of NPM principles has led to a greater focus on customer satisfaction and responsiveness in public service delivery. However, they also highlight potential drawbacks, such as the risk of prioritizing quantitative performance metrics over qualitative aspects of service. This shift can create a conflict between efficiency and the comprehensive needs of service users, emphasizing the need for a balanced approach that considers both quantitative and qualitative measures of success.

Information technology governance plays a significant role in enhancing accountability and transparency in the public sector. Sofyani, Riyadh, and Fahlevi (2020) investigate the role of IT governance in improving the quality of public services. They argue that effective IT governance frameworks enhance transparency and accountability in local government operations. By integrating technology into public sector accounting practices, local governments can improve financial reporting, facilitate data-driven decision-making, and ensure compliance with regulatory standards. The study emphasizes the intervening role of IT governance in the relationship between service quality and accountability. Effective IT governance can bridge gaps between public sector organizations and citizens, facilitating better communication and engagement. This technological integration can empower citizens by providing them with accessible information, thus fostering trust in public institutions.

Digitalization is another transformative force in public sector accounting that reshapes practices and enhances service quality. Agostino, Saliterer, and Steccolini (2022) provide a

comprehensive review of the implications of digitalization for public sector accounting and accountability. They argue that digital transformation has reshaped public sector practices by enabling real-time financial monitoring, enhancing data accuracy, and promoting participatory budgeting. The integration of digital tools facilitates greater transparency and efficiency in accounting processes, which can lead to improved service delivery. The literature suggests several avenues for future research, including the need for empirical studies that examine the long-term effects of digitalization on public sector accounting practices. Researchers are encouraged to explore the potential challenges associated with digital transformation, such as cybersecurity risks and the digital divide among different population groups. These factors could impact the equitable delivery of public services and the overall effectiveness of accounting transformations.

Accounting systems and performance management are closely intertwined in enhancing accountability in public organizations. Grossi et al. (2020) discuss the relationship between accounting systems, performance management, and accountability in knowledge-intensive public organizations. They highlight the importance of aligning accounting practices with performance management systems to enhance accountability. A well-structured accounting framework can provide decision-makers with the information necessary to assess the effectiveness of public services and implement necessary improvements. The study identifies several changes in accountability mechanisms within public organizations, including the shift toward performance-based accountability and the increased use of external audits. These changes are crucial for ensuring that public funds are used effectively and efficiently, ultimately leading to improved service quality. Furthermore, they emphasize the need for a cultural shift within public organizations to embrace accountability and transparency as core values.

Blockchain technology presents a significant opportunity for enhancing trust and transparency in public sector services. Cagigas et al. (2021) conduct a systematic literature review on the potential applications of blockchain in public services. They argue that blockchain can enhance trust and transparency in public sector transactions by providing immutable records and enabling decentralized verification of data. This technology has the potential to revolutionize public sector accounting by streamlining processes, reducing fraud, and enhancing accountability. The authors highlight that implementing blockchain in public sector accounting could improve the quality of public services by facilitating more accurate and transparent financial reporting. Moreover, the integration of blockchain could enable citizens to track the use of public funds, thereby increasing accountability and trust in public

institutions. However, they caution that the implementation of blockchain technology in the public sector requires careful consideration of legal and regulatory frameworks.

In the context of public service logic, creating value for citizens is an essential consideration for public sector accounting practices. Osborne (2020) discusses the concept of public service logic, which emphasizes the importance of creating value for public service users, citizens, and society as a whole. This framework shifts the focus from mere service delivery to understanding the needs and expectations of citizens. Public sector accounting plays a crucial role in this value creation process by providing the necessary information to assess service quality and inform decision-making. The integration of public service logic into accounting practices encourages public organizations to adopt a more citizen-centric approach. By aligning accounting practices with the needs of citizens, public sector organizations can enhance accountability and improve service quality. This approach requires a fundamental shift in mindset among public sector managers, who must prioritize citizen engagement and feedback in their decision-making processes.

Despite the promising potential of these transformations, the public sector faces several challenges that must be addressed to ensure effective implementation. Resistance to change among public sector employees can hinder the adoption of new accounting practices and technologies. Bach and Kessler (2021) emphasize the need for effective change management strategies to address employee concerns and foster a culture of innovation within public organizations. Training and professional development initiatives can empower employees to adapt to new accounting practices and technologies, ultimately leading to improved service delivery. Moreover, there is a need to strike a balance between efficiency and the quality of public services. The drive for efficiency should not come at the expense of service quality, and public sector organizations must develop performance metrics that consider both efficiency and quality, ensuring that they meet the diverse needs of citizens.

Future research should explore the long-term impacts of digital transformation and NPM on public sector accounting practices. Additionally, studies should investigate the effectiveness of different governance models in enhancing accountability and transparency. Understanding the nuances of these transformations will provide valuable insights for policymakers and public sector managers seeking to improve service quality. By leveraging the advancements in accounting practices, public sector organizations can enhance their capacity to deliver high-quality services to citizens and foster greater trust in public institutions.

In conclusion, the transformation of public sector accounting is essential for improving the quality of public services. Through the adoption of new public management principles, the

integration of information technology, and the embrace of digitalization, public sector organizations can enhance accountability and transparency in service delivery. However, challenges such as resistance to change and the need for balanced performance metrics must be addressed to ensure that these transformations lead to meaningful improvements in public service quality. Continued research in this area is crucial for understanding the evolving landscape of public sector accounting and its implications for service delivery and accountability.

3. METHODS

This study employs a literature review methodology to explore the transformation of public sector accounting and its role in enhancing public service quality. The literature review is a systematic approach to gathering, analyzing, and synthesizing existing research and theoretical frameworks relevant to the topic. This method allows for an in-depth understanding of how public sector accounting practices have evolved over time, particularly in response to the demands for increased transparency, accountability, and efficiency in public administration. By reviewing a broad range of scholarly articles, government reports, and case studies, the study aims to identify key themes and trends that characterize the ongoing changes in public sector accounting.

The selection criteria for the literature included peer-reviewed journal articles, books, and authoritative reports published within the last two decades to ensure the relevance and timeliness of the information. The search was conducted across multiple academic databases, including JSTOR, Google Scholar, and other repositories specializing in public administration and accounting research. Specific keywords related to public sector accounting, service quality, performance measurement, and digital transformation were used to filter the literature.

This research method facilitates a comprehensive analysis of various perspectives on the interplay between accounting practices and public service quality. It highlights the significance of modern accounting approaches, such as accrual accounting and performance-based budgeting, in promoting effective governance. Additionally, the literature review emphasizes the impact of digital technologies on accounting processes, showcasing how innovations like information technology and blockchain can enhance transparency and accountability in the public sector.

Moreover, the review critically examines the challenges and barriers that public organizations face in implementing these new accounting practices, including institutional resistance and the need for adequate training for public sector employees. By synthesizing

findings from multiple sources, the study offers a cohesive understanding of how public sector accounting transformations can lead to improved public service delivery. Ultimately, this literature-based approach provides a solid foundation for further empirical research and practical recommendations aimed at optimizing accounting practices within public organizations.

4. RESULTS

The transformation of public sector accounting has become increasingly critical in enhancing the quality of public services. As governments strive to respond to the growing demands of citizens for better accountability and transparency, public sector accounting practices have evolved from traditional models that primarily focused on financial reporting and compliance to more dynamic systems that emphasize performance measurement and strategic management. This shift is fundamentally influenced by the principles of New Public Management (NPM), which advocate for a more business-like approach to public service delivery. NPM emphasizes efficiency, effectiveness, and a customer-oriented mindset, pushing public organizations to reassess their accounting practices to align more closely with these objectives (Lapuente & Van de Walle, 2020).

One of the key drivers of this transformation is the integration of digital technologies into public sector accounting. Digitalization facilitates a more comprehensive approach to financial management, enabling real-time tracking of resources and performance outcomes. This is particularly relevant in the context of public service quality, as it allows for better monitoring of service delivery metrics and facilitates more informed decision-making. The application of advanced technologies such as big data analytics, artificial intelligence, and blockchain can significantly enhance the capabilities of public organizations to manage their resources effectively and transparently (Haug, Dan, & Mergel, 2024). For instance, blockchain technology can provide secure and transparent records of transactions, thereby reducing the risk of fraud and increasing public trust in government financial management practices (Cagigas et al., 2021).

Furthermore, the transformation of public sector accounting is not merely about adopting new technologies; it also involves a cultural shift within organizations. Public sector entities must foster a culture that values transparency and accountability at all levels of operations. This necessitates training and development initiatives that equip employees with the necessary skills and knowledge to adapt to new accounting practices and technologies. By investing in human capital, public organizations can create a workforce that is not only adept at utilizing new tools

but is also committed to enhancing service quality through accountability and ethical practices (Parinasan et al., 2024). Moreover, as noted by Grossi et al. (2020), performance management systems must be integrated into accounting practices to align financial resources with strategic objectives and performance outcomes. This alignment is essential for ensuring that public funds are used effectively to achieve desired service delivery goals.

In addition, the role of information technology governance is crucial in facilitating the transformation of public sector accounting. Effective governance structures help ensure that digital initiatives are implemented strategically and that the benefits of technology are fully realized in enhancing public service quality. According to Sofyani, Riyadh, and Fahlevi (2020), organizations that have strong IT governance frameworks are better positioned to leverage technology for improving transparency and accountability in financial management. This enables public entities to make data-driven decisions that enhance service delivery while fostering public trust.

Moreover, the adoption of performance-based budgeting is an essential aspect of the transformation in public sector accounting. Performance-based budgeting links funding to the achievement of specific outcomes, thus incentivizing public organizations to improve their service delivery capabilities. This approach shifts the focus from merely spending funds to achieving results, which is crucial for enhancing the quality of public services. By adopting performance metrics in budgeting processes, public sector organizations can better align their financial resources with their strategic goals, ultimately leading to improved service quality (Agostino, Saliterer, & Steccolini, 2022).

5. DISCUSSION

As public organizations navigate the complexities of transformation, the importance of stakeholder engagement cannot be overlooked. Engaging with citizens, service users, and other stakeholders ensures that public sector accounting practices are responsive to the needs and expectations of the community. This engagement can take various forms, including public consultations, participatory budgeting processes, and feedback mechanisms that allow citizens to voice their concerns and priorities regarding public service delivery (Osborne, 2020). Such participatory approaches not only enhance transparency but also foster a sense of ownership among citizens, which can further improve the overall quality of services provided.

Additionally, the international context plays a significant role in shaping the transformation of public sector accounting. Global trends in governance, such as the emphasis on sustainable development and the implementation of the United Nations Sustainable

Development Goals (SDGs), influence how public organizations approach accounting and service delivery. As Jackson (2020) points out, the public sector is instrumental in achieving the SDGs, and effective accounting practices are essential for tracking progress towards these goals. This alignment of accounting practices with global development objectives reinforces the need for public organizations to adopt frameworks that not only ensure financial accountability but also contribute to broader societal outcomes.

Moreover, the interplay between corporatization and public sector accounting cannot be ignored. The growth of local government companies and other forms of corporatization has led to changes in how public services are delivered and accounted for. Andrews et al. (2020) highlight that corporatization often introduces more business-like practices into public administration, which can enhance efficiency and service quality. However, this shift also raises concerns about accountability and transparency, as the traditional public sector values may be compromised in pursuit of efficiency. Therefore, it is essential for public organizations to strike a balance between adopting business practices and maintaining a commitment to public accountability.

The challenges associated with the transformation of public sector accounting are multifaceted and must be addressed comprehensively. Resistance to change, lack of resources, and insufficient training are common barriers that can hinder the successful implementation of new accounting practices. Organizations must prioritize change management strategies that foster a culture of innovation and adaptability among employees. As highlighted by Bolden, Gulati, and Edwards (2020), mobilizing change in public services requires effective leadership and a commitment to building a resilient organizational culture that embraces transformation.

Furthermore, the accountability mechanisms in public sector accounting must evolve alongside the changes in practices. Traditional audit processes may not be sufficient to ensure the integrity and reliability of financial information in a rapidly changing environment. Instead, public organizations should explore innovative audit approaches that leverage technology and focus on real-time monitoring and evaluation. This shift towards more dynamic accountability frameworks can enhance trust in public financial management and ensure that organizations remain responsive to the needs of citizens (Davis & Rhodes, 2020).

So, the transformation of public sector accounting is a critical factor in improving the quality of public services. By embracing digital technologies, fostering a culture of accountability, and integrating performance measurement into accounting practices, public organizations can enhance their ability to deliver high-quality services to citizens. The interplay between technology, governance, and stakeholder engagement is essential for ensuring that

public sector accounting practices remain responsive to the evolving demands of society. As public organizations continue to navigate this transformation, it is imperative to remain vigilant about the challenges that may arise and to develop comprehensive strategies to address them. Ultimately, the success of these transformations will depend on the commitment of public sector entities to prioritize accountability, transparency, and continuous improvement in their accounting practices, thereby fostering public trust and enhancing service quality.

6. CONCLUSION

In conclusion, the transformation of public sector accounting plays a pivotal role in enhancing the quality of public services. This evolution reflects a shift from traditional accounting practices focused primarily on financial compliance to a more comprehensive approach that emphasizes performance measurement, transparency, and accountability. By integrating modern accounting methodologies and digital technologies, public sector organizations can better align their financial practices with the demands of citizens and the goals of effective governance. This transformation is essential for addressing the growing expectations for public service quality in an increasingly complex and dynamic environment.

Moreover, the adoption of digital tools and technologies is a significant driver of change in public sector accounting. These innovations facilitate real-time tracking of performance metrics, enabling public organizations to make informed decisions that improve service delivery. As public entities embrace technologies such as big data analytics and blockchain, they not only enhance their operational efficiency but also foster a culture of accountability and transparency. This shift not only bolsters public trust in governmental operations but also ensures that resources are allocated effectively to meet the needs of citizens.

Additionally, the integration of performance-based budgeting into public sector accounting is crucial for promoting a results-oriented mindset within organizations. By linking financial resources to specific outcomes and performance indicators, public sector entities can enhance their accountability and drive continuous improvement in service delivery. This approach encourages a focus on achieving measurable results, which is vital for ensuring that public funds are utilized effectively. It also aligns public sector accounting practices with broader governance objectives, thereby reinforcing the commitment to delivering high-quality services to the community.

Furthermore, engaging stakeholders is integral to the success of this transformation. By involving citizens and other stakeholders in the decision-making process, public organizations can gain valuable insights into community needs and expectations. This participatory approach

not only fosters a sense of ownership among citizens but also enhances the relevance and responsiveness of public services. Creating mechanisms for feedback and dialogue between public organizations and the community is essential for building trust and ensuring that public sector accounting practices meet the evolving demands of society.

In summary, the transformation of public sector accounting is essential for improving public service quality in a rapidly changing world. By embracing modern accounting practices, leveraging digital technologies, and engaging stakeholders, public organizations can enhance their effectiveness and accountability. This transformation is not merely a response to external pressures but a proactive approach to creating value for citizens and fostering trust in public institutions. As public sector entities continue to evolve, a sustained commitment to innovation, transparency, and performance measurement will be critical in meeting the challenges of the future and ensuring the delivery of high-quality public services.

7. LIMITATION

The transformation of public sector accounting, while promising significant improvements in service quality, faces several limitations that can hinder its effectiveness. One primary limitation is the resistance to change within public sector organizations. Many employees may be accustomed to traditional accounting practices and may view new methodologies and technologies with skepticism. This resistance can stem from a lack of understanding of the benefits associated with the transformation, leading to potential pushback against new systems or processes. Moreover, entrenched organizational cultures that prioritize hierarchy and established norms can further exacerbate this resistance, making it challenging to foster an environment conducive to innovation and adaptation.

Another limitation is the disparity in digital readiness among different public sector entities, particularly in developing countries. The implementation of advanced technologies and digital tools in public sector accounting often requires substantial financial investment, training, and infrastructure development. Smaller local governments or agencies with limited budgets may struggle to adopt these innovations, leading to a digital divide that exacerbates existing inequalities in public service delivery. Additionally, varying levels of information technology governance can affect the consistency and reliability of accounting practices across different jurisdictions. Without a cohesive strategy to address these disparities, the overall goal of improving service quality through transformation may remain unfulfilled, leaving certain sectors of the population underse

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