



Systematic Literature Review: Implementation of Government Accounting Standards (GAS) and Their Impact on Regional Financial Accountability

Miftahul Jannah¹, Haliah Haliah², Nirwana Nirwana³

¹Universitas Hasanuddin, Makassar, Sulawesi Selatan, Indonesia, miftajan29@gmail.com

²Universitas Hasanuddin, Makassar, Sulawesi Selatan, Indonesia, haliah@fe.unhas.ac.id

³Universitas Hasanuddin, Makassar, Sulawesi Selatan, Indonesia, nirwana@unhas.ac.id

Corresponding Author: miftajan29@gmail.com¹

Abstract: This research is a systematic literature review aimed at evaluating the implementation of Government Accounting Standards (GAS) and their impact on regional financial accountability. Through a Systematic Literature Review (SLR) approach, various previous studies are analyzed to identify patterns, challenges, and the contributions of GAS in improving transparency and responsibility in public financial management at the regional government level. The study finds that the implementation of GAS generally leads to improvements in the presentation of regional financial statements, particularly in terms of comparability, relevance, and reliability of information. However, the review also reveals several obstacles, stemming from technical aspects, human resources, and suboptimal institutional commitment. In addition, consistent implementation of GAS has been shown to correlate with enhanced internal and external oversight, which in turn supports the achievement of better accountability. This study emphasizes the importance of alignment between regulations, training, and technological utilization in strengthening the role of GAS. By summarizing key findings from various studies, this review provides valuable insights for policymakers and other stakeholders in improving public sector accounting practices in Indonesia.

Keywords: Government Accounting Standards, Financial Accountability, Regional Finance, Public Accounting System, Systematic Review

INTRODUCTION

The implementation of Government Accounting Standards (GAS) is a strategic step taken by the Indonesian government to enhance transparency, accountability, and the quality of financial management in the public sector, particularly at the regional government level. GAS is expected to serve as a reference framework for preparing government financial statements that are understandable, reliable, relevant, and comparable over time and across entities. The adoption of GAS is also part of broader reforms in state financial governance aimed at ensuring greater accountability and responsibility, in line with public demands for a

clean and integrity-driven government. According to Nuri, Arsyah, & Mariana (2024), effective implementation of GAS can significantly improve regional financial accountability by providing a clear structure for recording, reporting, and tracking the use of public budgets.

In practice, the Government Accounting Standards (GAS) used in Indonesia have evolved from a cash basis to an accrual basis. This transformation aims to ensure that the financial information presented reflects all of the government's rights and obligations in a more comprehensive manner. However, the implementation of accrual-based GAS has not always gone smoothly, particularly at the regional level. As explained by Gukguk (2021), there are still various obstacles in implementing accrual-based GAS, such as the limited availability of competent human resources, weak internal controls, and a low level of understanding of the regional financial accounting system itself. These conditions ultimately affect the quality of the financial reports produced and, indirectly, reduce the accountability of regional governments in budget management.

Various studies have shown that the effective implementation of Government Accounting Standards (GAS) has a positive impact on the accountability and transparency of regional financial reports. Dewi (2024) states that with the implementation of GAS and the support of an adequate internal control system, the quality of financial report information improves and becomes more reliable for both internal and external stakeholders. This strengthens the role of financial reports as tools for performance evaluation and data-driven decision-making based on accountable information. In addition, financial statements prepared in accordance with GAS can also facilitate the audit process conducted by the Audit Board of Indonesia (BPK), the results of which serve as the basis for assessing audit opinions and determining the performance of a regional government entity.

However, the challenges in implementing GAS at the regional level are not limited to technical aspects and competencies. The study by Lahur, Simamora, & Diarsyad (2022) emphasizes that budget clarity and the effectiveness of functional oversight are also critical determinants in building the performance accountability of regional governments. GAS becomes ineffective when budget planning lacks transparency or when internal and external oversight mechanisms are not carried out consistently and independently. Therefore, the implementation of GAS must be accompanied by the strengthening of institutional systems and supporting supervision mechanisms.

Furthermore, the implementation of GAS cannot stand alone without being supported by adequate institutional readiness and information technology infrastructure. As highlighted by Huseno (2025), the experience in Paser Regency shows that integrating the accounting system with information technology can simplify record-keeping, accelerate the reporting process, and minimize errors in the preparation of regional financial statements. However, not all regions possess the same level of technological infrastructure, resulting in disparities in GAS implementation across regions. Areas with larger budgets and more competent human resources tend to have better GAS implementation compared to regions that are fiscally and administratively weaker.

Human resource (HR) competency issues remain a recurring concern in various studies. Nisa & Burhanuddin (2025) reveal that the limited understanding of Government Accounting Standards (GAS) among regional government employees is one of the major obstacles to its effective implementation. Uneven training, the low quality of public sector accounting education, and the lack of continuous professional development are root problems that have yet to be fully resolved. In their study conducted in Jeneponto Regency, it was found that improvements in HR competencies are directly proportional to the quality of regional financial reports, which in turn also enhances public accountability.

In addition to internal factors such as human resources and systems, collaborative aspects between institutions also play a crucial role. Ramadhan & Hapsari (2023) state that the

interaction between GAS implementation, internal control systems, and regional financial accounting systems forms an integral and inseparable unit. Collaboration between work units, both horizontally and vertically, contributes to a more consistent implementation of GAS. They found that regions capable of establishing efficient cross-sector communication tend to produce higher-quality financial reports and consistently receive Unqualified Opinions (WTP) in their audit results.

Accountability does not only encompass administrative aspects, but also involves moral and ethical responsibility in the management of public finances. Juliani (2024) states that the implementation of GAS has a direct effect on the performance accountability of government institutions, especially when combined with effective oversight of financial report quality. This is particularly important considering that financial reports are not only used as reporting instruments, but also serve as benchmarks for evaluating the performance of regional government agencies by both the legislature and the public. In other words, the quality of financial reports can reflect how responsibly an institution manages the budget entrusted to it by the public..

The role of information technology also cannot be overlooked in the implementation of GAS. Fatmawati, Hidayat, & Djalante (2021) explain that the proper use of information technology can enhance the efficiency and effectiveness of GAS implementation, as well as minimize the potential for human error. This is highly relevant given the increasing demands of digitalization, which require regional governments to adapt to integrated, digital-based reporting systems. However, without adequate technical readiness and proper training, the use of technology may instead create new problems, such as data manipulation or systematic errors that are difficult to detect.

In a broader context, Mutia, Budianto, & Mistiani (2023) highlight that the success of GAS implementation is also influenced by the overall regional management information system. They emphasize the importance of synergy between financial reporting systems and the systems for planning, budgeting, and budget execution. The implementation of GAS that is not integrated with other systems can hinder data consistency and reduce public trust in government financial reports. Therefore, the development of GAS must be carried out holistically using a systemic approach.

It is important to recognize that GAS is not merely a set of technical accounting rules, but also an instrument for building better governance. This is where the role of regional leaders becomes crucial. Visionary leadership and a strong commitment to public accountability can accelerate the comprehensive implementation of GAS. Without support from top-level policymakers, public sector accounting reform will remain a discourse without real implementation. Therefore, there needs to be harmonization between central policies and their implementation at the regional level through a participatory and collaborative approach.

Through this literature review, various perspectives and findings from previous studies will be systematically analyzed to provide a comprehensive overview of the key success factors in the implementation of GAS and its impact on regional financial accountability. The aim of this review is to develop a comprehensive synthesis that can serve as a foundation for decision-making by policymakers, auditors, academics, and public sector financial practitioners. It is hoped that the results of this review will make a meaningful contribution to the development of a more effective and responsive government accounting system that meets the demands of the times.

By mapping the patterns of GAS implementation based on previous studies, this research also aims to identify the gap between theory and practice, and to present evidence-based recommendations for improving the effectiveness of GAS implementation. Amid ongoing political and economic dynamics, regional financial accountability is becoming increasingly crucial to maintaining public trust and strengthening the integrity of government

administration. Therefore, efforts to understand and evaluate the implementation of GAS through a Systematic Literature Review approach are highly relevant in promoting better and more sustainable public financial governance.

METHOD

This study employs a Systematic Literature Review (SLR) approach as the primary method to explore, identify, and synthesize various previous research findings related to the implementation of Government Accounting Standards (GAS) and their impact on regional financial accountability in Indonesia. This approach was chosen because it provides a comprehensive overview of the theoretical developments, practical applications, and challenges encountered in the implementation of GAS, based on previously published scientific evidence. In this study, the literature search process was conducted systematically by following the stages of SLR: identification, selection, data extraction, and synthesis analysis. The reviewed literature includes relevant journal articles, dissertations, and conference proceedings, with a publication range from 2021 to 2025 to ensure that the data and findings analyzed are current and relevant to present conditions.

The identification process began with searching scientific sources through national and institutional academic databases using keywords such as “Government Accounting Standards,” “regional financial accountability,” “GAS implementation,” and “quality of regional financial reports.” Once collected, the literature was selected based on specific inclusion and exclusion criteria. The inclusion criteria covered studies that explicitly discussed the implementation of GAS at the regional government level in Indonesia, assessed its impact on accountability or the quality of financial reports, and provided empirical data or conceptual findings that could be further analyzed. Meanwhile, normative literature, sources irrelevant to the topic, or incomplete documents were excluded from the review. From this selection process, a number of primary sources were obtained as the basis for analysis, including scholarly works from various regions and academic institutions in Indonesia.

The next stage is the data extraction process, which involves filtering and recording key information from each selected study. The information collected includes the research objectives, variables examined, methods used by previous researchers, main findings, and conclusions drawn. This data is then analyzed qualitatively to identify common patterns, consistent findings, as well as variations or differences among the studies. The analysis also takes into account the methodological aspects of each study, including research design, data collection techniques, and analytical approaches used, in order to assess the strengths and limitations of each synthesized finding.

As part of ensuring the validity of the literature review, a process of theory and approach triangulation was also carried out by comparing various research findings that address similar topics from different perspectives. This approach enables the researcher to gain a deeper understanding of the factors influencing the success or failure of GAS implementation. Moreover, the resulting synthesis is not only descriptive but also analytical, aiming to produce a conceptual mapping that can serve as both an academic reference and a basis for future policy considerations.

By relying entirely on secondary data from literature studies, this method does not involve the collection of primary data such as interviews, observations, or surveys. This aligns with the main objective of the research, which is to present a synthesis of existing scientific knowledge in order to build a comprehensive understanding of the relationship between GAS implementation and regional financial accountability. Through this approach, the study is expected to make a significant contribution to the field of public sector accounting, particularly in strengthening the theoretical and practical foundations of GAS implementation in Indonesia.

RESULTS AND DISCUSSION

This study reveals that the implementation of Government Accounting Standards (GAS), particularly accrual-based GAS, has a strong correlation with the improvement of regional financial accountability. Gukguk (2021) found that in DKI Jakarta, the accrual-based GAS, together with internal control systems and regional financial accounting systems, successfully enhanced the quality of financial reports and the performance accountability of local government units. These findings indicate that accrual-based GAS not only affects the recording of transactions but also improves the transparency and accountability of public reporting performance.

From a structural perspective, Nuri, Arsyia, and Mariana (2024) emphasize that the combination of GAS regulations, technical training, and information technology support creates a conducive environment for sound financial accountability. Their study reports an increase in the relevance, reliability, and comparability of regional financial reports when GAS is implemented consistently, indicating that these standards play a crucial role in strengthening public trust and auditor opinions.

Challenges in the implementation of GAS identified in the literature are generally related to the lack of technical human resources. Nisa and Burhanuddin (2025) indicate that in Jenepono Regency, human resource competence is the dominant variable influencing the quality of financial reports. This finding is consistent with Fatmawati, Hidayat, and Djalante (2021), who found that the combination of GAS, human resource competence, and information technology synergistically contributes significantly to the quality of financial reports in Bulukumba. These results highlight the critical importance of professionalizing government personnel in accurately applying the GAS framework.

Furthermore, supporting technological factors such as regional accounting information systems also enhance the implementation of Government Accounting Standards (GAS). Ramadhan and Hapsari (2023) reported that in Karawang Regency, the integration of GAS with an IT-based regional financial accounting system, along with adequate internal controls, significantly improved the accuracy, timeliness, and transparency of financial reporting. Mutia, Budianto, and Mistiani (2023) further analyzed that regional management information systems, when supported by competent human resources and GAS, result in more reliable and standards-compliant financial reports..

On the institutional side, Lahur, Simamora, and Diarsyad (2022) highlighted the role of budget clarity and functional oversight—both internal and external—in supporting the accountability of local government performance. They noted that without strong functional oversight, the implementation of Government Accounting Standards (GAS) tends to become a mere administrative ritual, failing to produce any substantive impact on the quality of public accountability.

Juliani (2024) added an important perspective by highlighting the moderating role of report quality oversight in the relationship between the implementation of Government Accounting Standards (GAS) and performance accountability. Her study of Local Government Work Units (OPDs) in Lhokseumawe City demonstrated that the effectiveness of internal supervision strengthens the influence of GAS on accountability, proving that GAS functions most effectively when accompanied by a well-established oversight system.

Huseno's (2025) study in Paser Regency provides empirical evidence that the commitment of regional leadership, infrastructure readiness, and inter-institutional cross-sectoral coordination significantly influence the successful implementation of Government Accounting Standards (GAS). In other words, GAS cannot succeed if it is merely imposed from the top without strong structural and organizational support at the regional level.

Holistically, the synthesis of these studies confirms that GAS has a transformational effect on regional financial accountability—especially when supported by competent human resources and adequate technology. However, technical, institutional, and organizational culture challenges remain significant barriers that must be addressed through comprehensive policy strategies.

From a methodological perspective, most studies employ quantitative designs using regression analysis techniques, surveys, and mixed qualitative approaches—demonstrating methodological variation but consistency in conclusions: GAS (Government Accounting Standards) is effective when supported by competent human resources, information technology, and functional oversight. This indicates the potential for generalizing the findings, although in-depth qualitative research is still needed to understand the nuances of implementation at the operational level.

This study highlights the importance of integrated policy elements, such as continuous training for regional government personnel, modernization of accounting information systems, and the strengthening of internal audit functions. The implementation of Government Accounting Standards (GAS) is not merely about reporting documents—it is a process of cultivating an organizational culture that emphasizes transparency, accountability, and results orientation. Responsive training strategies that adapt to technological developments and GAS regulations are seen as a key success factor.

From a theoretical perspective, GAS serves as a normative instrument to achieve good governance, enhance public oversight, and strengthen regional fiscal capacity. The literature reinforces the view that financial accountability is not merely an outcome, but a synergistic process involving budget planning, accrual-based financial reporting, oversight analysis, and public engagement. This synergy is further reinforced through digitalization and the professionalization of local bureaucracy.

Based on these findings, the study proposes a tiered model for GAS implementation: starting with central regulations, followed by capacity building at the regional level, system digitalization, and the strengthening of both internal and external audits. Periodic evaluations should be conducted through peer review mechanisms across regions to facilitate the transfer of best practices and accelerate institutional learning.

Table 1. Peer Review Mechanisms

No	Author (Year)	Title	Research Objective	Method	Main Findings	Contribution to Government Accounting Standards (SAP) and Regional Financial Accountability
1	Nuri, Arsya & Mariana (2024)	Enhancing Regional Financial Accountability Through the Effective Implementation of Government Accounting Standards (SAP)	Assessing the Effectiveness of SAP in Enhancing Regional Accountability	Qualitative - Descriptive	SAP is effective in enhancing transparency and accountability.	Affirms the direct relationship between SAP implementation and financial accountability.
2	Gukguk (2021)	The Influence of Accrual-Based SAP, Internal	To examine the influence of accrual-based	Quantitative -survey	The combination of the three enhances the	Provides strong empirical evidence on the

		Control Systems (SPI), and Regional Financial Accounting Systems (SAKD) on the Quality of Financial Reports	SAP, Internal Control Systems (SPI), and Regional Financial Accounting Systems (SAKD) on the quality and accountability of financial reporting.		quality of financial reports and performance accountability.	importance of simultaneous implementation
3	Dewi (2024)	The Role of SAP and SPI in Financial Information and Accountability.	To examine the contribution of SAP and SPI to the quality of financial information.	Quantitative	SAP and internal control systems (SPI) enhance the reliability of financial reporting information.	Demonstrates that SAP has an impact on financial information aspects that underpin accountability.
4	Lahur, Simamora & Diarsyad (2022)	The Influence of Budget Clarity, Government Accounting Standards (SAP), and Functional Oversight on Performance Accountability	To measure the influence of three variables on the accountability of Regional Government Work Units (SKPD).	Quantitative	SAP oversight and strengthen the performance accountability of local governments.	Linking SAP to the performance of local government institutions.
5	Huseno (2025)	Implementation of SAP in Paser Regency.	Explains the process and challenges of SAP implementation.	Case study – qualitative.	Implementation of SAP is hindered by limited human resources and cross-sectoral coordination challenges.	Reveals actual challenges at the regency (district) level.
6	Nisa & Burhanudin (2025)	The Influence of SAP and Human Resource Competence on the Quality of Regional Financial Reports.	To examine the relationship between SAP and human resource competence on the quality of financial reports.	Quantitative	Human resource competence moderates the success of SAP implementation.	Emphasizes the importance of training and technical capabilities of government personnel.
7	Ramadhan & Hapsari (2023)	The Influence of SAP, Regional Financial Accounting Systems (SAKD), Internal Control Systems (SPI), and Human Resources (HR) on the Quality of Financial Statements.	Assessing the simultaneous role of the four factors in determining the quality of financial statements.	Quantitative	All factors contribute significantly to the production of high-quality financial statements.	Integrative empirical evidence on regional financial management systems.

8	Juliani (2024)	The Influence of SAP on Performance Accountability with Oversight as a Moderating Variable.	To examine the role of oversight in strengthening the impact of SAP.	Quantitative	Oversight strengthens the effect of SAP on accountable performance.	Demonstrates the importance of the oversight function in the implementation of SAP.
9	Fatmawati, Hidayat & Djalante (2021)	The Influence of SAP, Human Resources (HR), and Information Technology (IT) on the Quality of Financial Statements.	Assessing the interaction of the three factors on regional financial statements.	Quantitative	The combination of SAP, human resources, and information technology produces high-quality financial statements.	Emphasizes the synergy among technological infrastructure, human resource competency, and accounting standards in enhancing financial reporting quality.
10	Mutia, Budianto & Mistiani (2023)	Assessing the Impact of Regional Financial Management Information Systems (SIMDA), Human Resource Competence, and Government Accounting Standards (SAP) on Financial Statement Quality	Measuring the Relationship between SIMDA, Human Resource Competence, and the Implementation of SAP on the Quality of Financial Statements	Quantitative	The three factors collectively contribute to enhancing the quality of financial reporting.	Presents evidence that information systems are pivotal in supporting the effective implementation of Government Accounting Standards (SAP).

CONCLUSION

The implementation of Government Accounting Standards (SAP) has been proven to play a central role in enhancing regional financial accountability. Through consistent adoption of SAP, local governments are able to produce financial reports that are more transparent, relevant, and accountable. These standards serve as a normative guide for government entities in presenting financial information that can be trusted by stakeholders. Thus, SAP is not merely a technical instrument but also a fundamental foundation in realizing sound public financial governance.

The implementation of SAP, particularly the accrual-based approach, enables more comprehensive recording of transactions, including the recognition of government rights and obligations that were previously unrecorded under a cash-based system. This approach provides a more complete financial picture for policymakers and the public. Accrual-based SAP also promotes greater integrity and objectivity in financial reporting by reducing excessive room for interpretation in the recording of financial transactions.

The success of SAP implementation heavily depends on the quality of human resources. Competent personnel with a strong grasp of governmental accounting practices and high integrity are essential for the effective application of SAP. The absence of training, continuous development, and uniform understanding across all work units may lead to distortions in implementation. Therefore, capacity building for government officials is a strategic step that cannot be compromised.

In addition to human factors, information technology infrastructure serves as a key supporting element in the implementation of SAP. An integrated regional financial management information system facilitates faster recording, processing, and reporting of financial data. Robust technology also minimizes the risk of manual errors and enhances data accuracy. With effective digitalization, SAP implementation becomes more efficient, transparent, and capable of reaching all units uniformly.

Equally important is the oversight system, both internal and external, which plays a crucial role in ensuring that the implementation of SAP adheres to established accounting principles. Active and responsive supervision can identify potential irregularities and provide corrective feedback on financial reporting. With strong oversight in place, the implementation of SAP becomes more than just an administrative formality—it genuinely promotes public accountability.

The structural conditions and organizational culture of local governments also significantly influence the quality of SAP implementation. Without strong leadership commitment, inter-agency coordination, and a work culture that upholds transparency and accountability, optimal implementation of SAP will be difficult to achieve. Therefore, improvements in financial governance must be carried out comprehensively—from regulatory and structural aspects to the behavior of government personnel. Bureaucratic reform is a prerequisite for the successful management of finance based on established standards.

Based on a systematic literature review, it can be concluded that SAP is indeed effective in enhancing regional financial accountability; however, its implementation is not automatic. The success of SAP results from the synergy between accounting standards, adequate information systems, competent human resources, and well-functioning oversight mechanisms. All these elements must operate simultaneously to achieve optimal outcomes in the form of accountable and reliable financial statements.

To strengthen regional financial accountability through the implementation of SAP, it is essential to establish policies that support the development of civil servant capacity, the enhancement of regional financial information systems, and the cultivation of a constructive oversight culture. Continuous evaluation and capacity-building must also be integral parts of the SAP implementation process. With this holistic approach, SAP becomes not only a financial reporting tool but also a transformative instrument for achieving transparent, professional, and accountable governance.

REFERENCES

- Dewi, N. F. (2024). The Role of Government Accounting Standards and Internal Control Systems on the Quality of Financial Report Information and Financial Accountability. *Profiet Journal*, 5(1), 290-301.
- Fatmawati, F., Hidayat, M., & Djalante, A. (2021). The Influence of the Implementation of Government Accounting Standards (SAP), Human Resource Competence, and Information Technology on the Quality of Financial Reports in Bulukumba Regency. *Nobel Indonesia Master of Management Journal*, 2(5), 667-676.
- Gukguk, W. R. (2021). The Impact Of Accrual-Based Government Accounting Standards (Sap) Implementation, Internal Control System, And Regional Financial Accounting System On The Quality Of Financial Statements And Its Effect On Performance Accountability (A Survey on Regional Work Units of the DKI Jakarta Government) (Doctoral dissertation, Mercu Buana University Jakarta).
- Huseno, D. T. (2025). Implementation of Regional Government Accounting Standards in Paser Regency, East Kalimantan Province (Doctoral dissertation, Institute of Public Administration)

- Juliani, D. (2024). The Influence of Government Accounting Standards Implementation on the Performance Accountability of Government Agencies with Financial Report Quality Supervision as a Moderating Variable in Regional Apparatus Organizations of Lhokseumawe City (Doctoral dissertation, Universitas Malikussaleh).
- Lahur, S. I. L., Simamora, L., & Diarsyad, M. I. (2022). The Influence of Budget Clarity, Implementation of Government Accounting Standards, and Functional Oversight on Government Performance Accountability (A Case Study on Regional Work Units in Barito Utara Regency) *JEMBA: Journal of Economic Development, Management & Business, Accountin*, 2(2), 72-80.
- Mutia, A., Budianto, A., & Mistiani, M. (2023). The Influence of the Implementation of Regional Management Information Systems, Human Resource Quality, and the Application of Government Accounting Standards on the Quality of Government Financial Reports. *E-Bisnis: Scientific Journal of Economics and Business*, 16(2), 354-368.
- Nisa, K., & Burhanuddin, C. I. (2025). The Influence of Government Accounting Standards Implementation and HR Competence on the Quality of Regional Financial Statements in Jeneponto Regency. *Inovasi Keuangan: Journal of Finance and Accounting*, 7(2).
- Nuri, H., Arsyia, M., & Mariana, M. (2024). Improving Regional Financial Accountability Through the Effective Implementation of Government Accounting Standards. *Ekalaya: Journal of Economic Accounting*, 2(4), 1-8.
- Ramadhan, M. F. S., & Hapsari, D. W. (2023). The Influence of the Implementation of Government Accounting Standards, Regional Financial Accounting Systems, Internal Control Systems, and Human Resource Competence on the Quality of Financial Statements (Study on Regional Work Units in Karawang Regency, 2022). *eProceedings of Management*, 10(4).