

COERCIVE PRESSURE FOR THE IMPLEMENTATION OF THE INDONESIAN VILLAGE E-GOVERNMENT FOR PUBLIC ACCOUNTABILITY

Andy Dwi Bayu Bawono

*Faculty of Business and Economics, Universitas Muhammadiyah Surakarta
Jl. Ahmad Yani Tromol Pos 1, Pabelan, Sukoharjo, Indonesia*

Bonnix Hedy Maulana

*Faculty of Economics, Muhammadiyah University of Kudus
Jl. Ganesha Raya No. 1, Purwosari, Kudus, Indonesia*

Tatag Wicaksono

*Faculty of Business and Economics, Universitas Muhammadiyah Surakarta
Jl. Ahmad Yani Tromol Pos 1, Pabelan, Sukoharjo, Indonesia*

Abdul Conteh

*School of Social Sciences & Law, Njala University
8 Henry St., Freetown, Sierra Leone*

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Abstract

In Indonesia, digital financial management has reached the village level through applications such as the digital financial management system titled “Sistem Keuangan Desa,” also known as SISKEUDES, which is mandated by the central government to manage village funds. While e-government programs have generally been associated with improved public accountability, the mechanisms through which these systems are adopted and implemented, especially under institutional pressure, remain underexplored in the context of village governance. This study responds to this gap by examining how coercive institutional pressures shape the implementation of SISKEUDES. In the context of SISKEUDES, coercive pressure manifests through central government mandates, local government supervision, and strict monitoring of fund management and reporting practices. Despite its intention to promote digital governance and financial accountability, the application’s implementation

faces multiple challenges at the village level. Specifically, this study investigates the motivations behind the central government's requirement for SISKEUDES and explores how various institutional actors—including regulators (the Ministry of Home Affairs [MoHA]), supervisors (local governments), and executors (village officials)—interpret and respond to these coercive forces. It also highlights barriers such as limited technical capacity, infrastructural gaps, and misalignment with regulatory updates, which complicate effective implementation. By focusing on the institutional dynamics behind SISKEUDES, this research contributes to a deeper understanding of how coercive pressures operate in decentralized governance systems and offers insights into the uneven trajectories of digital transformation in rural settings.

Keywords: *e-government, public accountability, coercive pressure, SISKEUDES*

1. Introduction

Nowadays, the evolution of e-government systems globally is already increasing. E-government is a tool for enhancing transparency, accountability, and efficiency in governance. Syaefullah and Marzuki (2024) mentioned that digital governance, in the last two decades, has offered many benefits to governments and communities, such as reducing costs and improving government operational efficiency. Research on digital governance shows there is great potential and expectations, and that the research results can change the fundamental ways in which public organizations operate, provide services, develop policies, implement performance and evaluation, and lead citizens to government intervention to implement a good democratic process.

Later, a study presented by Lindquist and Huse (2017) stated that the remote region of Quebec, Canada, was where Goldberg's colleague conducted research and found that only 36 managers (civil public officials) showed concern for the development of online services. A digital government is built on the need to create efficiency, productivity, effectiveness, transparency, and public participation (Allahverdi 2011). Some instances of digital government involve the utilization of technology and computers for the purpose of managing financial government affairs, particularly for government accounting information systems.

An accounting information system collects finance-related transaction data by analyzing variations in a company's business entity, including both capital and debt, which are the resources of the entity, then processing information from the data collected and reporting the information available (Zou et al. 2023). O'Dwyer et al. (2024) researched the use of accounting information systems in the state of Croatia and concluded that information technology in the ISO/IEC 2510:2011 procedure has a significant impact on the quality of financial reporting and accountability in the provincial government work unit.

Enhancing government transparency and accountability is a key benefit of e-government. It enables citizens to access government information at any time and from any

location, thereby promoting greater transparency and accountability (Chathurangani and Madhusanka 2019). Elements of public accountability, such as transparency, interaction, and openness in website data trends, were on the rise from 1997 to 2000. The results of research indicate that the successful implementation of e-government in improving public accountability uses a framework of transparency, responsiveness, control, and responsibility. Powell and DiMaggio (1983) note that e-government has become a widely recognized term in public administration, encompassing areas such as service delivery, interactivity, decentralization, transparency, and accountability.

In Indonesia, e-government implementation has spread at several levels of government, including the central, provincial, city/district, and village governments. In village governments, the types of e-government for the purpose of civil administration, assets inventory, financial reporting, sustainability development goals achievement, and so forth vary (Rosnidah et al. 2022). The Indonesian central government is trying to create a computer-based accounting information system that is integrated from one place to another, namely the village financial system, i.e., SISKEUDES. SISKEUDES was created as a village e-government system for improving the reporting process of village budgeting and financial management.

As there is still limited research regarding the connection between e-government implementation and its purposes, this research focuses on e-government implementation in village financial management. This study aims to examine the underlying reasons for the government's mandate for village governments to utilize this financial application and discover the institutional forces that are pushing for its adoption. Thus, this research seeks to answer the question of how and why Indonesian village governments implement the SISKEUDES as a financial application, and what institutional forces are behind its implementation. The research also reveals the challenges, complexities, and obstacles behind the implementation of the village financial system from the perspective of the regulator (the Ministry of Home [MoHA]), the supervisor (local government), and the executive (village government). Furthermore, this study examines the question of how e-government promotes public accountability through the implementation of SISKEUDES.

2. Theoretical Framework

2.1. New Public Governance and New Institutional Sociology Theory

This section examines New Institutional Sociology (NIS) and New Public Governance (NPG) as frameworks for comprehending e-government reform, specifically regarding the implementation of village e-government for public accountability. NIS highlights institutional pressures and isomorphism as catalysts for organizational change, whereas NPG provides a supplementary viewpoint by emphasizing collaborative governance, citizen engagement, and network-oriented strategies in public administration.

NPG transitions from hierarchical, bureaucratic frameworks to participatory and decentralized governance models. It underscores the involvement of various stakeholders, such as citizens, private organizations, and non-governmental entities, in influencing public policies and services (Osborne 2016). This method corresponds with the tenets of e-government, which seek to improve transparency, accountability, and responsiveness via digital instruments and platforms.

Within the framework of village e-government, NPG emphasizes the significance of co-production, wherein citizens engage actively in the design and provision of public services. This cooperative framework cultivates trust, enhances service quality, and guarantees that technological solutions effectively meet local requirements (McMullin 2021). In contrast to NIS, which frequently depicts organizations as passive responders to external influences, NPG promotes proactive involvement and innovation, empowering organizations to navigate through intricate environments and effectuate substantial reform (Waheduzzaman 2019).

NPG provides significant insights into governance dynamics; however, its dependence on stakeholder collaboration may lead to challenges, including conflicting interests, power imbalances, and resource limitations (McMullin 2021). The integration of NPG with NIS offers a comprehensive perspective on e-government reform, reconciling the necessity for legitimacy and compliance with the opportunities for innovation and citizen-focused governance.

NIS, grounded in institutional theory, examines how external influences such as societal norms, regulations, and professional standards affect organizational structures and practices (Safari et al. 2020; Alsharari 2020). The theory emphasizes institutionalization as a survival strategy in which organizations adapt to external environments, resulting in isomorphism—achieving homogeneity to attain legitimacy (Ukobitz and Faullant 2022).

This conformity frequently emphasizes legitimacy at the expense of functionality or efficiency, thereby diminishing the proactive role organizations might assume. Isomorphic pressures, classified as coercive (regulations), normative (professional norms), and mimetic (imitation driven by uncertainty), may lead to “tightly coupled” compliance or “loosely coupled” resistance (Bayu Bawono et al. 2019). These responses frequently exhibit a deficiency in proactive engagement, as organizations adapt passively rather than innovate. Critics contend that NIS reduces organizational behavior to a simplistic framework, portraying organizations as mere responders rather than catalysts for institutional change (Asmara Br Barus and Hariwibowo 2024).

Furthermore, although social and cultural influences are crucial for technological adoption, an excessive emphasis on isomorphism may neglect the strategic, context-specific measures that could facilitate significant reform. Successful institutionalization requires not only acceptance but also the internalization of values and practices; however, this process differs significantly among organizations due to internal dynamics and external dependencies (Ningsih and Anggraeni 2023). The excessively deterministic perspective of NIS may conceal opportunities for organizations to resist, reformulate, or influence the institutional pressures they encounter.

2.2. E-Government Implementation

Digital governance enhances services, citizen engagement, and administration by revolutionizing interactions via technology and the internet (Savitri et al. 2023). E-government fundamentally modernizes public services through the utilization of ICT to enhance transparency, accountability, efficiency, and effectiveness. Governments integrate agency business processes into information systems to eliminate bureaucratic inefficiencies and facilitate informed regional development planning (Fernández-Portillo et al. 2020).

E-government initiatives are universally acknowledged as mechanisms for attaining good governance, yet they frequently encounter implementation obstacles. In Indonesia, initiatives primarily concentrate on urban regions, where they are either fragmented or in preliminary planning phases (Didin et al. 2024). Addressing this necessitates strategies including informal ICT education for governmental entities and the populace, coupled with robust leadership to cultivate digital communities throughout all regions (Karinda et al. 2024).

Key dimensions for improving public service delivery encompass fortifying public institutions, especially at the regional tier, ensuring leadership competence, establishing transparent processes that facilitate citizen engagement, and cultivating an organizational culture of innovation (Didin et al. 2024). Nonetheless, these strategies must also account for potential obstacles, such as disparate access to technology and privacy issues, which may impede the equitable execution of e-government (Savitri et al. 2023).

3. Research Method

This study utilized qualitative research methods with a case study approach to investigate the implementation of e-government (SISKEUDES) in the Indonesian village government. Case studies involve examining human or organizational circumstances using data obtained from documents, archival records, interviews, direct or participant observations, and physical artifacts under certain conditions. The collection of data used in this study was sourced from available literature, documentary evaluations, observations, and interviews with stakeholders, namely the regulator (MoHA), the supervisor (local government), and the executive (village government). The data collection occurred between January 2023 and February 2024 through contact with the aforementioned stakeholders.

4. Findings and Discussion

4.1. Indonesian Village Financial System (SISKEUDES)

With Act No. 6 of 2014 and the President's Nawacita of RI, Indonesia's goal is to develop

remote, lagging, and backward areas. Through the village funding program, the central government encourages village governments towards economic development in remote, lagging, and backward areas. The allocation given by the central government to the village governments is not a joke, which raises concerns about its management. On March 30, 2015, in the Hearing Meeting Opinion (RDP), Commission XI DPR-RI requested an estimate of the time required for the Indonesian Finance and Development Supervisory Agency (*BPKP-Badan Pengawasan Keuangan dan Pembangunan*) to create the application for the management of village funds. The testing of SISKEUDES was initiated by one of the representatives of the government agencies of BPKP from West Sulawesi as a pilot project in the vicinity of BPKP in May 2015. On July 13, 2015, SISKEUDES premiered, and its development was handed over to the central BPKP. On November 6, 2015, the Indonesian MoHA and the chief of the BPKP made a memorandum of understanding (No. 9001627115J and 16/D4/2015) on improving the management and financial management of the village. A letter issued by the Directorate General of the Village Government Development, MoHA No. 145/8350/BPD dated November 27, 2015, stated that the BPKP and the MoHA developed and distributed SISKEUDES applications for free to support the monitoring and management of the village funds.

The SISKEUDES application was designed using the Microsoft Access database system for user friendliness. It features simple and intuitive functionalities, making it easy for even those without prior accounting or IT knowledge to use after basic training. This design aims to enhance the accountability and efficiency of village financial management.

SISKEUDES is a transparent and accountable village fund financial management application that applies information technology to digital governance. The use of SISKEUDES is a promise of digital government in promoting the power of accountability within organizations to the public. Implementation of standardized software will lead to increased efficiency in public sector organizations.

SISKEUDES allows for straightforward data entry in line with existing transactions, producing administrative documents and reports that comply with legal requirements. These documents include the village budget (*APBDesa*), receipt, payment request letter (SPP), and tax payment letter (SSP), among others. The application also generates various reports, such as budgeting reports and administration reports, including general cash books, bank books, tax books, subsidiary books, and other administrative fund registers.

The effectiveness of the SISKEUDES application can be evaluated using 13 indicators: relevance, reliability, completeness, timeliness, understandability, verifiability, accessibility, individuality, procedures, data, software, technological infrastructure, and internal control. The goal is for SISKEUDES to enhance accountability in village financial management. Effective implementation of SISKEUDES is expected to prevent financial irregularities and improve the overall performance of village governance.

The effective implementation of SISKEUDES in village e-government can help improve the efficient use of village funds, streamline operational tasks, reduce the risk of budget misuse, and boost the performance of local authorities. Additionally, improving

the administrative skills of village authorities will further enhance the benefits of implementing SISKEUDES. When SISKEUDES is utilized optimally, it increases the accuracy of village fund accountability reports. The village financial system acts as a mediator between the competence of village officials and the transparency in managing village funds. Village e-governments play a crucial role in ensuring transparency in managing village finances, as they are responsible for reporting to the community how village funds are utilized. To enhance financial oversight and ensure compliance with relevant regulations, the village financial system, i.e., SISKEUDES, has been introduced. Its objective is to simplify financial reporting processes and optimize the management of village finances.

4.2. How Coercive Pressure Is Influencing the Implementation of SISKEUDES

For the successful implementation of the village financial management system, instructions were supplied by the Indonesian president and the Corruption Eradication Commission. The MoHA and the local governments formulated the guidance throughout the various stages. Coercive pressure from the implementation of SISKEUDES is explained as follows:

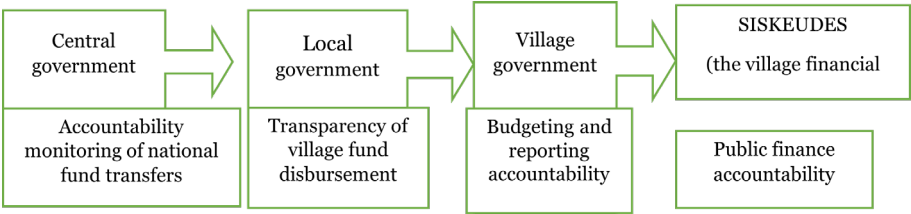


Figure 1: Coercive pressure stages in the implementation of SISKEUDES

The diagram outlines the interaction among various governmental levels in guaranteeing the accountability of public finances, particularly concerning village funds. The central government is tasked with monitoring the accountability of the national fund. This phase implies the exertion of top-down pressure from senior authorities to guarantee effective financial governance. The local government serves as an intermediary, guaranteeing transparency in the allocation of village funds. This signifies the regulatory impetus for transparency and precise reporting at the local level. The village government executes SISKEUDES, utilized for budgeting and reporting village finances. This phase emphasizes the accountability frameworks at the community level, bolstering financial integrity. The primary aim of public finance accountability is to ensure effective management and responsible allocation of funds through collaboration among all tiers of government. In conclusion, this diagram illustrates a systematic framework for financial governance, wherein coercive influence from superior authorities is pivotal in ensuring accountability at various stages.

Central government pressure

Subsequent to the launch of SISKEUDES on August 31, 2016, the Corruption Eradication Commission—via instruction letter No. B.7508/01-16/08/2016—mandated all village governments to familiarize themselves with the SISKEUDES application for the village financial management process. Then, on May 18, 2017, the Indonesian president instructed and reaffirmed that SISKEUDES should be implemented throughout village governance in Indonesia. Based on this instruction, SISKEUDES implementation is mandated as one of the steps in the creation of public accountability that manages the finances of the village governments so that the quality of open service can be delivered to the public.

Following the enactment of MoHA regulation No. 20 in 2018, regarding village financial management, SISKEUDES was enhanced to comply with this regulation and to accommodate various restrictions during the pandemic from 2020 to 2022. Consequently, the new SISKEUDES system has been implemented online in the past year and is integrated with the banking system to facilitate cash management. The subsequent enhancements were mandated for implementation in the village with the assistance of the local government budget, as per MoHA letter No. 100.3.3.3/5552/BPD, dated August 21, 2023.

Based on the interviewee's responses, the implementation of SISKEUDES in village government aims to ensure the secure transfer of funds from the central government, hence lowering occurrences of corruption and mismanagement, as evidenced by the interview findings.

SISKEUDES, created to maintain the standard operation of village financial management, was implemented... All village governments should implement this new system (Interviewee No. 1, MoHA Officer)

We wanted to secure the money transferred to the village; we didn't want this money to be unmanaged... We heard many cases of corruption in the villages, thus we wanted to minimize this. (Interviewee No. 2, MoHA Officer)

Another rationale for SISKEUDES implementation is to attain openness in managing villages' financial affairs, ensuring public accountability. As this obligation directly affects the funds paid to the accounts of village governments, village governments must comply with it without any objection.

Local government pressure

Following the regulation and instruction from the central government, local governments are required to provide the following local regulations to provide supporting facilities and a budget for SISKEUDES implementation. Certain local governments in Java have also instructed their village governments to implement SISKEUDES, incorporating sophisticated accounting principles, including accrual accounting. Although the MoHA regulation only mandates the implementation of cash accounting. See the response from the interviewee below:

Village money and village assets needed to be measured... for measuring assets, we needed accrual accounting. The MoHA [regulation] did not mandate a clear balance sheet; they only asked for a budget realization report. (Interviewee No. 4, District Government Officer in Central Java)

Despite the enactment of numerous regulations by local governments in Indonesia for the implementation of SISKEUDES in village governance, the implementation of all platforms in the SISKEUDES remains problematic across various districts, including rural areas in Sulawesi, Kalimantan, Papua, Maluku, and Nusa Tenggara. These problems persist mainly due to the low human resources for understanding the technology.

Village government response

Most village officials do not complain about SISKEUDES, as it serves as a mechanism to mitigate the misuse of village financial management and enhance the transparency and accountability of village finances. It enhances reporting accuracy, minimizes recording errors, and fosters greater transparency among village officials towards the local community and the local and central government. Another interviewee's response is below:

To be honest, SISKEUDES really helps us in preparing budgets, making reports, and providing accountability to the community and the government... (Interviewee No. 6, Village Government Treasury)

However, resistance remains evident among certain village officials accustomed to manual tools. Village officials indicated that this system entails its own challenges, particularly during initial implementation when they must acclimatize to new technology.

Certain village officials are encountering challenges attributable to technical factors, particularly those with limited technological proficiency. Village officials in areas with restricted internet connectivity frequently encounter challenges in operating SISKEUDES. The lack of training and/or additional technical support hinders village officials' comprehension of the system. Numerous village officials contend that they require support in utilizing SISKEUDES, particularly during the initial implementation stage. This support is necessary to alleviate apprehensions regarding administrative errors and to enhance their comprehension of system operation. Certain village officials believe that the functionalities of SISKEUDES should be enhanced to facilitate more meticulous budget management and financial documentation. They anticipate that SISKEUDES can be integrated with other commonly utilized village applications from other ministries and local governments. However, it can still be concluded that SISKEUDES significantly aids in preparing budgets, generating reports, and ensuring accountability to both the community and the government. The response of the village governments to this forced implementation is closely linked and influenced by the rule and the fine imposed on the community for not complying.

Given the government's mandate to enforce the use of SISKEUDES, it is evident that there is a forceful push towards transforming the e-government. By 2023, about 95% of village administrations in Indonesia had already adopted this method. Indonesia has a total of more than 80,000 villages (MoHA internal reports).

In the case of Indonesia, coercive pressure in SISKEUDES implementation in village government provides the benefit, such as:

1. Faster, widespread implementation was seen in only four years (from mid-2015 to mid-2019), with almost 90% villages, out of 80,000 villages, implementing this system as mandated by the regulations.

2. More village government staff were given training and coaching.
3. In terms of vertical accountability, the village financial report can be readily completed for both the local and central government.
4. The goals of SISKEUDES in achieving digital governance, providing public transparency, and enhancing accountability in general are achieved.

4.3. Problems and Challenges

As already mentioned in the previous section, the implementation of SISKEUDES faces multiple hurdles. Firstly, there are still regions experiencing a scarcity of skilled human resources in the field of financial management at the village level. This shortage is not due to a lack of individuals but rather a lack of competence in using SISKEUDES. The root cause of this issue is the inadequacy of education and training programs for human resources in financial management. Furthermore, SISKEUDES is still regarded as intricate by certain operators, resulting in frequent errors in SISKEUDES applications. Several sections of the report have not yet been integrated into the SISKEUDES application system, necessitating the continued use of manual reporting. In many regions, there is still a lack of transparency in publicly reporting and implementing the village budget, which hinders accountability. Additionally, it has been shown that the management of village money is extensive and challenging. Ultimately, the level of commitment to addressing corruption in criminal law remains insufficient.

There appears to be a greater demand from the central government for the SISKEUDES implementation compared to the actual demands of village governments for transparent village budgeting disbursement. The results indicate that the implementation of SISKEUDES has only achieved vertical accountability and has not yet fully achieved horizontal accountability. Therefore, further efforts are required to enhance public accountability.

Rural villages situated in isolated areas or islands have topographical barriers that impede their connectivity to the internet and other technological resources. Because SISKEUDES operators have diverse educational backgrounds, they lack a sufficient understanding of their own capabilities. Some operators had only recently completed either their junior or senior year of high school. Due to the limited financial literacy of villagers, they are not interested in their village government's actions. Enhancing SISKEUDES is necessary to ensure rigorous compliance with the existing rules. Additional training and coaching are essential to achieving a comparable level of comprehension among operators. Consequently, a greater budget is necessary for these endeavors.

5. Conclusion

SISKEUDES exemplifies effective e-government, demonstrating substantial

advancements in improving accountability in village financial management. The implementation signifies a strategic initiative to modernize public sector operations through the utilization of digital technologies, enhancing transparency and accuracy in financial reporting. This initiative corresponds with overarching financial reform objectives, which this study analyzes through the perspective of NIS—a framework that emphasizes the impact of institutional pressures on the implementation of e-government systems. Utilizing SISKEUDES enables village administrations to optimize financial procedures and cultivate a culture of accountability, both essential for efficient resource management and public scrutiny. Nonetheless, despite these accomplishments, challenges persist, including insufficient technical skills, resistance to change, and inadequate infrastructure, all of which may impede the attainment of complete accountability.

This research underscores how coercive institutional pressures compel adherence to SISKEUDES, promoting standardization, albeit occasionally at the cost of local autonomy and flexibility. Policymakers are, therefore, tasked with reconciling regulatory enforcement and participatory governance. Coercive measures may foster uniformity but may also create resistance among village officials, especially if the system is viewed as imposed rather than collaboratively created. This resistance might threaten the long-term viability of e-government initiatives. The study additionally observes that although coercive mechanisms can enhance digital accountability, they may neglect local challenges, including deficiencies in technical infrastructure and disparate levels of digital literacy. Recognizing these disparities is essential for equitable and efficient execution.

Despite these challenges, coercive pressures have been instrumental in facilitating the extensive implementation of SISKEUDES by village administrations. This method has facilitated the standardization of financial practices and ensured compliance, thus integrating accountability mechanisms into local governance. The study indicates that additional research could clarify the primary stakeholders engaged in SISKEUDES implementation and examine their roles in other e-government initiatives, including the Assets Management System and the Digital Village Information System. This analysis might provide significant insights into the dynamics of digital transformation at the village level and enhance comprehension of how these changes facilitate financial reform and governance accountability.

In considering these findings, the study provides multiple policy recommendations:

1. Enhance capacity-building initiatives: Central and local governments must deliver extensive training for village officials on digital governance to supplement their expertise with SISKEUDES. Establishing local support centers can provide technical assistance and facilitate the adoption process, particularly in remote regions.
2. Enhance collaboration efforts among multiple stakeholders: Promote grassroots engagement by incorporating village representatives in the decision-making processes for e-government systems. Establish feedback systems, enabling villages to communicate challenges and propose enhancements directly to policymakers.
3. Enhance regulatory frameworks: Transition from a predominantly rigid approach to a more adaptable regulatory model that considers local circumstances. Implement incentives for compliance to enhance motivation and diminish resistance.

4. Enhance digital infrastructure and inclusivity: Increase internet accessibility and digital infrastructure in underprivileged villages. Formulate programs for addressing digital literacy deficiencies, guaranteeing equitable participation of all communities in e-government initiatives.

By focusing on these aspects, policymakers can facilitate the sustainable and equitable execution of SISKEUDES and analogous digital governance frameworks, thereby enhancing accountability and transparency at the village level.

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Andy Dwi Bayu Bawono, Associate Professor in the Accounting Department, Faculty of Business and Economics, Universitas Muhammadiyah Surakarta
E-mail: andy.bawono@ums.ac.id (Corresponding author)

Bonnix Hedy Maulana, Senior Lecturer in the Accounting Department, Faculty of Economics, University Muhammadiyah Kudus

E-mail: bonnixmaulana@umkudus.ac.id

Tatag Wicaksono, Staff, Faculty of Business and Economics, Universitas Muhammadiyah Surakarta

E-mail: tatagwicaksono230598@gmail.com

Abdul Conteh, Staff, the School of Social Sciences & Law, Njala University

E-mail: contehabdul21990@gmail.com



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