

The Role of Internal Audit in Maintaining Financial Accountability and Transparency in Government Agencies: Literature Review

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ABSTRACT

This research aims to examine the role of internal audit in maintaining financial accountability and transparency in government agencies. Internal audit plays a crucial role in ensuring good governance, transparency in financial management, and fraud prevention. The study identifies key factors that support the role of internal audit, such as strengthening internal control systems, improving auditor competence, and implementing effective audits. Additionally, internal audit provides strategic recommendations to enhance accountability in the public sector. With strict oversight and a robust audit system, government agencies can prevent fraud and maximize budget efficiency. In conclusion, internal audit functions as both a supervisory tool and a strategy to strengthen financial governance and increase public trust.

INTRODUCTION

In this era of reform, every country requires good governance, known as Good Government Governance, including in Indonesia. The implementation of regional autonomy is part of the reform that transfers certain authorities from the central government to local governments. This autonomy brings changes in central government policies related to several areas, including regional financial management policies. In the implementation of good governance, Rohman (LAN Module 2000) it explains that the government continues to make efforts to improve transparency and accountability in financial management at both the central and regional levels, one of which is through the comprehensive enhancement of accounting and administrative systems. In research conducted by (Faadillah Herindraningrum and Yuhertiana, 2021) improvements in the accounting system also affect the quality of the financial reports produced.

An audit is a systematic and independent process to assess and evaluate a company's activities, processes, and financial statements to ensure compliance with applicable standards and regulations. The function of audit within an organization is to ensure that management and financial reporting are conducted accurately, transparently, and in accordance with prevailing standards. The benefits of an audit include improving operational efficiency by identifying and correcting internal weaknesses, detecting and preventing fraud that could harm the organization, and increasing trust from external parties such as investors, creditors, and regulators, all of which contribute to the organization's long-term reputation and stability (Arista Puji Utami et al., 2023).

Internal audits in the public sector, especially within local government agencies, are essential components in maintaining financial accountability and transparency. Financial accountability and transparency are key indicators of achieving good governance in government. With an effectively functioning internal audit, oversight of budget usage and the implementation of financial policies can be carried out more accurately and transparently. Internal audits play a role in ensuring that financial policies adopted by local governments align with applicable regulations and accounting principles. In addition, internal auditors are tasked with providing objective evaluations regarding the efficiency, effectiveness, and compliance in the use of government financial resources. This is crucial in minimizing the risk of deviations or fraud in regional financial management.

Transparency and accountability are two important concepts in organizational management, whether in the public or private sector. Transparency refers to the openness of information and decision-making processes that allow stakeholders to see and understand how the organization operates and makes decisions. On the other hand, accountability refers to the responsibility that individuals or organizations must bear for the actions and decisions of the company, as well as the obligation to report, explain, and account for the company's performance results to stakeholders. In the public sector, transparency and accountability are essential to prevent corruption, ensure the efficient use of public funds, and build public trust (Pardomuan Ritonga, 2024).

LITERATURE REVIEW

Role of Internal Audit

Internal audit is an integral function of the financial governance system in the public sector. According to Minister of Home Affairs Regulation Number 13 of 2006, internal audits in local governments aim to provide an independent evaluation of the financial management activities carried out by local governments. This audit plays a role in identifying inefficiencies, non-compliance with regulations, and potential deviations in budget use. Internal audit plays an important role in ensuring that the organization's operations comply with established policies and applicable regulations. According to the Institute of Internal Auditors (IIA), internal audit provides objective assurance and consulting services designed to add value and improve organizational operations. An effective internal audit function can help detect and prevent fraud, as well as enhance the efficiency and effectiveness of company operations. The role of internal audit is crucial in assessing the effectiveness of internal control systems, detecting weaknesses, and providing improvement recommendations. Furthermore, internal audit also serves to ensure the implementation of Good Corporate Governance (GCG) principles, such as transparency, independence, and accountability (Harahap Rahman Aulia, 2024). In a study by (Ismoko, Kuntadi, and Karunia n.d.) the role of internal audit is seen as an inseparable part of actions and activities continuously carried out by leadership and all employees to ensure the achievement of organizational goals. This includes the effective and efficient conduct of activities, the reliability of financial reports, the protection of state assets, and compliance with laws and regulations.

A study on financial accountability in Nigeria's public sector revealed that adherence to required standards and guidelines, internal control activities, procedures, and policies enhances accountability. Internal control systems and financial reporting yield significant results when all parties involved comply with their duties. Otherwise, internal control may not provide absolute assurance to the entity's management. Therefore, the study found a significant relationship between internal control activities and financial performance, but not with financial accountability. In terms of revenue collection, it was found that weak internal controls promote revenue embezzlement, loss of revenue, and collusion to commit fraud. This research examined how internal controls contribute to increasing collected revenue in Kenya. The revenue collection aspect at the Kenya Revenue Authority does not accurately reflect revenue collection at local governments (Eton, Mwosi, and Ogwel, 2022). The study by (Adeyemi and Olarewaju, 2019) argues that the scope of internal audit within an organization is broad and can cover topics such as the effectiveness of operations, risk management, and management controls over the efficiency and effectiveness of operations, including asset protection, the reliability of financial and management reporting, and compliance with laws and regulations. Internal audit may also involve performing proactive fraud audits to identify potentially fraudulent activities, participating in fraud investigations under the direction of

fraud investigation professionals, and conducting post-investigation fraud audits to identify control failures and determine financial losses.

Accountability

Accountability is the principle and practice by which individuals or organizations are responsible for their actions, decisions, and policies to stakeholders or authorities. This means that organizations must be able to explain their actions, accept the consequences of those actions, and make improvements if necessary. In an organization, accountability includes transparent reporting on performance, resource utilization, and goal achievement to stakeholders such as shareholders, employees, customers, and the general public. Accountability ensures clear oversight and evaluation mechanisms, preserving the organization's integrity and efficiency while preventing the misuse of power or resources (Pardomuan Ritonga, 2024).

According to (Sofyani and Tahar, 2021) accountability in the context of government organizations refers to providing information to the public about activities, programs, and performance, both financial and non-financial. In research by (Ojiagu, 2020) leadership accountability describes a series of collective actions by leaders across all fields of human endeavor, to account for their actions, to be responsible to those who grant authority, and to accept responsibility for decisions and the outcomes of activities undertaken. This implies a relationship in which we answer or account for our actions to some authority. Therefore, accountability involves stewardship and the obligation to accept responsibility. It asserts that accountability and transparency are required from authorities, organizations, and individuals, with a mandate to serve the public interest. Accountability underscores democratic governance. It keeps the public informed and exposes the government, making it open to scrutiny. Intuitively, governments are accountable for their activities and methods of governance. The term implicitly suggests being virtuous, a positive quality in governance, organizations, or management, thereby leading to various aspects of accountability: fiscal honesty, fraud prevention, good governance, compliance with missions, and demonstration of government effectiveness.

Transparency

Transparency is the principle or condition where the information, decisions, and actions of an organization or individual are presented openly, clearly, and easily accessible to interested parties. In the context of government, transparency indicates the level of openness in performing duties, including decision-making, resource usage, and other functions. Specifically, transparency in the context of fraud prevention within government agencies can mean providing open access to financial information, organizational decisions, procurement processes, and policies. Transparency is a key factor in building public trust in government institutions. This theory emphasizes that openness in government processes and decisions will enhance the level of trust and legitimacy of institutions (G. P. K. B. R. Idah Rosidah, 2023).

Transparency is a characteristic of governments, companies, organizations, and individuals who are open in disclosing clear information, rules, plans, processes, and actions. Transparency in government actions and decision-making processes is key to having an informed public. Government transparency can be defined by three elements: openness of government information, communication or knowledge-sharing by citizens, and accountability or justification to citizens for decisions made by the government. Transparency informs stakeholders and, in doing so, facilitates their participation in the policy process, which enables accountability (Ojiagu, 2020). According to (Kusumasari Niken, 2021) transparency is the process of openly delivering reports to all parties related to operational management, involving all elements as the basis for decision-making and activity execution.

Government Agencies

Human resources are the main and essential component in every company to achieve goals optimally. As a key factor, human resources play a decisive role in the success of an organization or company. High-performing employees are those who are skilled and motivated, allowing them to contribute maximally to the organization. In government organizations, if the performance of the government apparatus is good, then the performance of government institutions or the bureaucracy will also improve (Faradisa, 2023). The role of financial reports in an institution becomes very important as they contain all activities from start to finish, funded by public money. A good quality financial report is one that presents oversight and is systematically compiled in accordance with government regulations. The role of financial reports is inseparable from their use in understanding the value and form of accountability for economic resources utilized in activity implementation (Fajri, Tareq Aziz, and Arif, 2024).

METHODOLOGY

This study employs a literature review approach to examine the role of internal audit in maintaining financial accountability and transparency in government agencies. A literature review is a systematic method for identifying, evaluating, and interpreting relevant research findings to answer specific research questions (Snyder, 2019). In the context of this research, the literature review focuses on scholarly articles published in the last five years that discuss internal audit in the public sector, specifically related to financial accountability and transparency in government. In addition to articles from academic journals, annual reports and documents from government audit institutions such as the Financial and Development Supervisory Agency (BPKP) and the Audit Board of Indonesia (BPK) are also used as supporting sources of information.

The data for this study was gathered through a literature search from various academic databases. The articles selected for this study were chosen based on the following criteria:

1. Articles published within the last five years.

2. Focus on internal audit research in the public sector, particularly related to financial accountability and transparency.
3. Articles presenting empirical or theoretical studies on internal audit in government.

The focus of this research is to examine the role of internal audit in maintaining financial accountability and transparency in government agencies. By reviewing various relevant literature, this study aims to understand how internal audit functions as a control tool within the government system to ensure sound and compliant financial management. The literature search process in this study was carried out in stages to ensure the completeness and relevance of the reviewed sources. The author used various academic databases and journal portals, such as Google Scholar, to search for articles related to the role of internal audit, financial accountability, and transparency in government agencies. The search was conducted using keywords such as "internal audit," "financial transparency," "financial accountability," "government agencies," and "The Role of Internal Audit in Maintaining Financial Accountability and Transparency in Government Agencies." After conducting a search on Google Scholar with keywords relevant to the topic, 3,470 articles were found, and after screening, 5 articles were selected for analysis in line with the research topic.

RESEARCH RESULT AND DISCUSSION

Table 1. Relevant Research

Author	Research Title	Research Result
Hapzi Ali, Farhan Saputra, (2023)	The Influence of Transparency, Accountability, and Responsibility on Good Corporate Governance	Based on the research and analysis conducted, the conclusions are : 1. Transparency has a significant impact on Good Corporate Governance. And Accountability also affects Good Corporate Governance. (Ali and Saputra, 2023)
Idah Rosidah, Gunardi, Priatna Kesumah, Royke Bahagia Rizka, (2023)	Transparency and Accountability in Fraud Prevention in Government Agencies (Case Study: Ciwidey District Office)	This study highlights a lack of transparency in delivering information related to policies and finances, along with a decision-making process that is not always clear. The accountability system has not been fully effective in ensuring responsibility for actions taken. Document analysis revealed that internal controls have not been fully effective in preventing fraud. Based on these findings, immediate improvements are recommended to enhance information transparency, strengthen accountability practices,

		and optimize the fraud prevention system. Recommendations include expanding access to open information, raising awareness of responsibility, and implementing concrete steps to reinforce internal controls. (G. P. K. B. R. Idah Rosidah, 2023)
Maya Aresteria (2018)	The Role of Internal Audit in Fraud Prevention in Higher Education: Literature Review	The findings show that the competence of internal auditors has a significant influence on preventing fraud in higher education institutions. This aligns with the Interpretation of the Internal Auditing Standards (SPAI) - Standard 120.2 of 2004, which states that internal auditors must have sufficient knowledge to recognize, investigate, and examine indications of irregularities. (Aresteria, Soedarto, and Tembalang-Semarang, 2018).
Uli Hidayati, Taris Anggie Fahriza, Early Agista Mahardhika, Rizdina Azmiyanti, (2022)	Literature Review: The Role of Internal Control Systems in Preventing Accounting Fraud	This study shows that internal control plays a crucial role in preventing accounting fraud across various sectors. The implementation of internal controls includes managing physical assets, proper authorization systems, independent task separation, and accurate record-keeping. This system's application ensures the achievement of organizational goals while reducing the risk of fraud. (Hidayati et al. 2022)
Albert Bonansyah, (2024)	Internal Audit Unit Strategies to Minimize Findings: A Literature Review	The authors conclude that the Internal Audit Unit (SPI) plays a vital role across various sectors, such as universities, hospitals, and local governments. To reduce audit findings, improve performance, and support good governance, SPI implements various strategies, including pre-audit, current audit, and post-audit, as well as efforts to strengthen independence and professional expertise. The research also shows that internal control

		systems positively contribute to achieving Good University Governance (GUG) and improving local government performance (Bonansyah, 2024)
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In Table 1 above, the previous studies related to the role of internal audit in maintaining accountability and financial transparency in government agencies are described. The research conducted by (Ali and Saputra, 2023), concludes that transparency and accountability significantly impact good corporate governance, emphasizing that accountability is crucial for any organization to ensure fairness and transparency in various activities aimed at achieving organizational goals.

The results of the study by (G. P. K. R. B. R. Idah Rosidah, 2023.) reveal that the level of transparency indicates a need to enhance the accessibility of information. Although information is available, respondents find it difficult to access due to a lack of effective information dissemination. The level of transparency refers to the extent to which an organization or entity provides stakeholders access to information regarding its decisions, policies, and operations. A high level of transparency in financial management signifies an institution's commitment to accountability, integrity, and public participation. It also strengthens public trust in government institutions and enables better monitoring of public fund utilization. Accountability practices, through in-depth interviews, reveal that understanding of accountability varies among staff, with some feeling less involved in decision-making processes related to their responsibilities. Strong accountability practices in the context of financial management at a government office like the Ciwidey District Office encompass several aspects focused on responsibility, transparency, and oversight of public fund usage. Strong accountability practices at the Ciwidey District Office are key to building public trust and ensuring that public funds are managed well and responsibly in accordance with community interests. This also lays the groundwork for effective oversight and proper policy formulation in public financial management. Data analysis highlights that despite preventive procedures, their implementation is inconsistent. Findings also indicate that a lack of awareness of potential fraud can create vulnerabilities to fraud. The fraud prevention system in the context of financial management at a government office such as the Ciwidey District Office consists of a series of strategies and controls designed to prevent, detect, and address potential fraud or deceit in managing public funds. A low level of transparency in government financial management processes can be a factor that enables fraudulent practices to occur. Therefore, increasing transparency in financial information presentation and public fund allocation becomes key to preventing potential fraud in government agencies. Public perception of government accountability is the view or assessment of how responsible, transparent, and accountable the government is for its actions and decisions. This perception can be influenced by various factors, including personal experiences, information obtained, and expectations of the government. Here are some aspects that can affect public perception of government

accountability: Information Transparency: The extent to which information related to policies, budgets, and government decisions is available and easily accessible to the public. Public perception of government accountability plays a crucial role in influencing support and trust in the government. Therefore, government efforts to enhance transparency, promote integrity-driven policies, and build good relationships with the public can help strengthen positive perceptions of their accountability. Improving the fraud prevention system in the context of financial management at the Ciwidey District Office or similar government institutions involves several steps to strengthen controls, oversight, and security in managing public funds. Strengthening the fraud prevention system requires a strong commitment from management and employees to implement agreed-upon measures. With a stronger system in place, government offices can reduce the risk of fraud and ensure responsible use of public funds. The connection between transparency and fraud prevention is very close. Transparency can be key to preventing fraudulent activities in organizational environments, including at the Ciwidey District Office. Thus, transparency in financial and operational management not only helps build public trust but also serves as a powerful instrument in fraud prevention. By creating a more open and monitored environment, organizations can reduce risks and gaps for fraud to occur.

Aresteria et al. (2018) found that the competence of internal auditors plays an important role in preventing fraud in higher education. This aligns with the Interpretation of the Internal Auditing Standards (SPAI) – Standard 120.2 of 2004, which states that internal auditors must have sufficient knowledge to identify, investigate, and evaluate indications of irregularities (fraud).

Another study conducted by (Hidayati et al., 2022) indicates that the findings show that internal control has a significant role in preventing accounting fraud across various sectors. The implementation of internal control includes the management of physical assets, proper authorization systems, independent task separation, and accurate documentation. The application of internal control systems helps ensure the achievement of institutional objectives and reduces the risk of fraud.

Bonansyah (2024) also reveals that the Internal Audit Unit (SPI) plays a crucial role in many sectors, including universities, hospitals, and local governments. To reduce findings, improve performance, and support good governance, SPI implements various strategies such as pre-audit, current audit, and post-audit, while also striving to enhance independence and professional competence. The research also indicates that internal control and internal oversight contribute positively to achieving Good University Governance (GUG) and improving local government performance.

Internal audit plays a highly significant role in maintaining accountability and financial transparency in government institutions. Based on several previous studies discussed, it is evident that internal audit is not only related to financial oversight but also plays a crucial role in mitigating the risk of fraud, promoting good governance, and building public trust in government institutions. In the context of government, accountability is necessary to ensure fairness in financial

management and to ensure that every activity conducted has clear transparency, thereby achieving the organization's goals. A high level of transparency in the financial management of government institutions signifies a commitment to accountability, integrity, and public participation. This strengthens public trust in government institutions and facilitates better monitoring of public fund usage.

Transparency in financial management not only builds public trust but also enables better oversight of public fund usage. Furthermore, this transparency enhances accountability and overall organizational performance, ultimately positively impacting government performance. Strong accountability practices, as applied in the Ciwidey District Office, exemplify how internal audits can drive accountable and responsible financial management in line with community interests. This creates a foundation for effective oversight and appropriate policies in public financial management.

The fraud prevention system becomes an important focus in maintaining financial transparency and accountability in government institutions. According to the Internal Auditing Standards (SPAI) Standard 120.2 of 2004, internal auditors must possess adequate knowledge to recognize, investigate, and examine indications of irregularities. This indicates that the role of internal audit is not limited to financial administrative oversight but also includes the ability to detect and proactively prevent fraud. Internal controls are a key element in preventing accounting fraud in various government sectors. The application of internal control systems that include physical asset controls, proper authorization, independent task separation, and accurate documentation ensures the achievement of organizational objectives and reduces potential fraud. This clarifies that internal audit not only verifies the validity of financial reports but also ensures that internal control procedures are well implemented to maintain public trust in government institutions.

The Internal Control System plays a role in minimizing audit findings, improving performance, and supporting the implementation of good governance through various strategies such as pre-audit, current audit, and post-audit. This research emphasizes that the independence and professional expertise of internal auditors are essential to ensure effective oversight. A strong internal control system and the implementation of internal control concepts have proven to have a positive impact on achieving good governance, both in higher education and local government sectors.

The findings from various studies indicate that internal audit serves not only as a monitoring mechanism but also as a strategic tool in planning and implementing better public policies. The fraud prevention system, enhancing the competence of internal auditors, and strengthening internal controls are several important aspects that can support government efforts to improve financial transparency and accountability.

The implementation of effective internal audit practices also lays the foundation for better policy-making in managing public funds. With strict oversight, the government can ensure that public funds are used efficiently and effectively, in accordance with community needs. High transparency in financial reporting, supported by a strong internal audit function, allows the public to

monitor how public funds are managed, thereby encouraging the establishment of a more open and accountable government.

Overall, internal audit plays an essential role in maintaining accountability and financial transparency in government institutions. Previous research has shown that internal audit not only enhances accountability and transparency but also prevents fraud, supports internal controls, and ensures better management of public funds. In the context of government, the role of internal audit is increasingly vital as it fosters public trust in the government, strengthens good governance, and improves overall organizational performance. Therefore, the strengthening of internal audit functions and internal controls must continue to be pursued to maintain integrity and accountability in managing state finances.

CONCLUSIONS AND RECOMMENDATIONS

Internal audit plays a crucial role in creating transparent and accountable financial governance in the public sector. Internal audits are not only responsible for ensuring compliance with regulations but also serve as an essential mechanism for preventing fraud and financial irregularities. Transparency and accountability are the foundational concepts in public financial management. Transparency ensures that every decision and use of public funds can be openly monitored by the public, while accountability requires government organizations to accurately report their performance outcomes to the public and stakeholders. Research shows that implementing a robust internal control system can reduce the risk of fraud and improve the efficiency of public fund utilization. Internal controls, which include task separation, proper authorization, and accurate documentation, are vital in ensuring that the finances of the institution are managed responsibly. Fraud prevention is where the competence of internal auditors becomes critical in preventing fraud. Auditors with sufficient knowledge can recognize and investigate indications of irregularities early on. A strong fraud prevention system is essential for maintaining financial integrity in government institutions. In the context of government, the role of the Internal Audit Unit (SPI) is significant in ensuring effective governance. SPI employs various methods, such as pre-audit, current audit, and post-audit, to minimize errors and encourage better performance, thereby creating a transparent and accountable financial system. Thus, internal audits and robust internal control systems not only ensure compliance with regulations but also provide a strong foundation for good financial management, prevent irregularities, and strengthen public trust in the government. The effective and sustainable implementation of internal audits is essential for maintaining the integrity and stability of finances in government institutions.

ADVANCED RESEARCH

As a further development in this article, future research could delve deeper into the analysis by focusing on evaluating the effectiveness of internal audit implementation in various regional government institutions, as well as how internal audits contribute to fraud prevention and the enhancement of financial management quality. Previous studies have shown that internal audits play a significant role in maintaining accountability and transparency.

However, there are still challenges in the optimal implementation of internal audits, particularly related to the low competency of internal auditors and the weak internal control systems in some institutions. Therefore, it is essential to explore how training and certification for auditors can improve their effectiveness in conducting audits within government settings. Furthermore, this research will discuss effective internal control systems, which, according to previous studies, are key elements in fraud prevention and irregularities. Future research could highlight how internal control systems are implemented in various government institutions, as well as factors such as independence and task separation that influence their success. With the advancement of information technology, internal audits can also leverage digital technology to enhance the accuracy and efficiency of the audit process. This research could explore the extent to which governments have adopted digital solutions in financial management and auditing processes. Additionally, transparency and accountability, supported by robust internal audits, can increase public trust in the government. This research will analyze how internal audits contribute to building a positive public perception of public fund management and how increased transparency can encourage public participation in financial oversight of the government. Thus, this follow-up research is expected to provide a deeper understanding of the strategic role of internal audits in strengthening financial governance in the public sector and offer recommendations for improving the effectiveness of internal audits in government institutions.

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