Budapest International Research and Critics Institute-Journal (BIRCI-Journal)
Humanities and Social Sciences
ISSN 2615-3076 Online)
ISSN 2615-1715 (Print)
www.bircu-journal.com/index.php/birci
Budapest Institute

Creativity to Innovation: What Lesson Learned from Digital Transformation in Financial Accountability in Government Practices

Andre Ariesmansyah[1], Anggun Hilendri Lestari[2], Hefri Yodiansyah[3], Mochamad Heru Riza Chakim[4], I Wayan Ruspendi Junaedi[5]
[1]*Department of Public Administration, University of Pasundan, Indonesia*
[2]*University of Mataram, Indonesia*
[3]*Sekolah Tinggi Ilmu Sosial dan Ilmu Politik Persada Bunda, Indonesia*
[4]*Universitas Raharja, Indonesia*
[5]*Universitas Dhyana Pura, Bali, Indonesia*
Corresponding author Email: andre.ariesmansyah@unpas.ac.id

Abstract

This work is expected to gain a top-down understanding of various evidence of past logical investigations to understand how imagination drives government development in completing the capacity to serve the general public, especially the monetary sector, by utilizing innovation. The information we obtain relies on logical examination, beforehand from various sources of literature both at home and abroad that discuss how financial administration in the bookkeeping technology includes the use of the latest innovations. In addressing this question, of course, we directed the first informational review through a top-down assessment of the coding framework, evaluation data and completed it after the point of responding to legitimate and valid questions. This review depends on the data examined from different correspondence publications, and we report it as a qualitative report that describes utilizing investigation of inside and outside publication journals to deal with answering problems. In this review, we get results, including information through electronic investigations, that government creativity using digital applications for public financial services has turned to transparent and modern prime service innovations. Thus, this result becomes an essential input for improving public services in the country.

Keywords
innovation; creativity; technology; digital; transformation, research

I. Introduction

The presence of digital technology has a noticeable impact in all sectors of life, including the government sector or public services (Klierova & Kutik, 2017). The phenomenal existence and innovation power of digital technology has convinced many sectors and the government to voluntarily adopt technological conveniences either through social media, data analysis, education-based algorithm technology, including artificial intelligence (Mergel, 2012). Through various studies, the presence of technology in all government services sectors can be ascertained that the stakeholders recognize all the advantages through the effectiveness of intelligent public services and personalization of technology. Indeed, it is recognized as a new item and also the weakness of digitalization in public service policies, which now continue to be the subject of historical debate, namely scientifically on all the implications of digital transformation in public services, including accounting services and state financial accountability (Grover et al., 2019). From an accounting point of view, public service through digital technology is very

transformative, considering that technology works with large enough data with high browsing power and a relatively large volume of work. Experts often call it big data, so here is digital data transformation. It has provided important lessons that have influenced government sector accounting services at significant and trim levels in Indonesia (Stieglitz et al., 2018).

Digital technology and big data, which are now increasingly widely recognized, have transformed government work governance, especially finance (Höchtl et al., 2016). This allows developing and applying this technological method to obtain information on the government's financial performance and other administrations in serving and controlling the public service system. The ease and effectiveness of digital technology have evolved public financial services and include analyzing and reporting them (Chen & Zhang, 2014). Many studies in the field of technology explain that it offers various points of view and debates the debate between those who support it and those who do not support it for use in the governance of government performance and efforts to minimize the risks and effects of the controversy associated with big data that has not been able to be understood and understood by many people (Green et al., 2018). Many other works strengthen government financial performance risk management, which must be proven through various studies. Likewise, big data and analysis can encourage increased achievements and competencies that can bring changes in the role of accounting in managing public financial management through this digital technology transformation (Kitchin, 2007).

Likewise, artificial intelligence has supported and empowered accounting which has caused many other information technology-oriented conflicts; in this case, governance minimizes risk and minimizes the risk of fraud utilizing data visualization and audits on a large scale in public financial accounting circles (Kitchin, 2014). Many public service experts have firmly questioned the role of accountants in the era of digital technology (Osborne et al., 2013). They are scientists who have contributed to the ease of public service accounting. Big data and analytics, and predictive analysis can increase transparency and strengthen public accountability efforts in all forms of government services (Eswari et al., 2015). Therefore, digital data transformation has encountered many new challenges in selecting and understanding many digital technologies. This is the most reliable standard in carrying out the security of public financial services (Holdaway, 2014). In general, in the public service environment, these data can have an impact on political consensus, and general policy and big data represent many opportunities, not only challenges in seeking and creating new ways to serve public accounting and represent the public interest which so far has been very challenging (Taylor & Curtis, 2010).

Service quality and innovation are two elements that can build competitive advantage, because the quality of service as a infrastructure that is adequate in providing services, while innovation is applied because consumers want a renewal in the services perceived by consumers, so the end result of service quality and innovation is the creation of competitive advantage (Kusumadewi and Karyono, 2019). Public service standard is a product service performance contract, agreed by both parties: providers and users (Sukesi and Yunus, 2018).

Like a lot of significant data ownership and manipulation, in terms of public accounting, there have been many studies that have developed which in the perspective of public accounting and accountability have become the target of public services in a larger government environment with accounting goals held by highly scalable digital technology and a bureaucracy that can serve to provide confidence in the public. Earth (Jones & Iyer, 2020). So this requires meaningful studies in order to get from the challenges of digital data for the benefit of financial accounting in public services, including non-governmental

institutions. First, financial constraints and significant savings will still be essential issues to be considered in this regard. So this sharp is planned to examine various issues related to how creativity can get innovation when digital transformation in the accountability of factory financial services in various sectors of government agencies (Ng et al., 2013).

In order to get a deep understanding of creativity by users rather than technology to give birth to various innovations and breakthroughs with the help of digital transformation to serve the public, especially in financial services and accountability was true (Suryani et al., 2018). Therefore, various studies are needed, both carried out domestically and abroad, supported by adequate scientific evidence so that readers will understand how the creativity of accountants in carrying out their duties, namely maintaining accountability for public services, especially the finance department, which is an innovation since information technology. Become one of the essential elements in carrying out various tasks and innovations in government (Nam & Pardo, 2011).

II. Research Methods

Again, we describe the procedure for carrying out this study where we first try to understand the core problem of this study (Scheurich, 2014). As mentioned at the outset, this work aims to gain an in-depth understanding of the various pieces of evidence of previous scientific studies to see how creativity leads to government innovation in carrying out the function of serving the public, especially the financial sector, by using technology (Beins, 2017). The data we get is based on scientific studies, previously from various literature sources both at home and abroad that discuss how financial governance in accounting cells involves digital technology. In answering this question, of course, we conducted a first data review through an in-depth evaluation of the coding system and concluded following the aim of answering valid and reliable questions (Jamshed, 2014). This study relies on scanned data from various communication journals, and we report it in the form of a descriptive qualitative report with an in-depth data exploration approach to answer the problems. In this study, we obtained data through an electronic search using words such as digital transformation technology innovation, public accounting, government exposition, and several keywords. After all the data has been well, we finally compile a report following the descriptive qualitative reporting format without using quantitative data (Ahmed, 2010).

III. Results and Discussion

3.1 The Role of Public Sector Accountants in the Digital Era

Along with technological advances in all sectors, this signifies a technology-driven change in which technological innovations have taken part in development in all public service sectors (Cuadrado-Ballesteros et al., 2021). This is an effort to develop these public services, which continue to be developed considering that technology has enormous potential, including the government in serving the community (Prux et al., 2021). Public service organizations carry out various service programs and have made this goal essential for developing all service sectors for progress (Jasim & Raewf, 2020). Likewise, new frameworks and patterns of work are marked by the emergence of all computerized sectors with internet-based applications as well as fast and intelligent services that are ready to change the civilization of public and business services from the way organizational development works and public sector business service tasks (Kumar, 2018). The pattern of how technology works has contributed to progress, but at the level of results that support

the development of all state development planning and administration, both the business sector and public services, all of these sectors are increasingly global (Mosweu, 2020).

It is time for public services to be standardized with a paper or green great service model. It is intended to encourage business communication within a framework beneficial to the organization and environmental mobility, a shared commitment (Karunasena & Deng, 2012). With an automation system, everything will work in a computerized capacity. These massive changes occur in all sectors and circles of public life, and economic progress depends on data. Fundamentally, the most crucial thing will be efforts to improve the quality of significant bookkeeping, especially concerning advances in accounting and correspondence in all sectors of business activity (Reddick et al., 2017). These changes should be seen from a positive angle where this is the effect of technological advances and human civilization to support the success of doing business, including public services, especially in the financial accounting section so that with the support of data and good financial cycles, public services will be maximized and profits will be made all parties (Milakovich, 2012). This must be a commitment between the world community, state leaders, business drivers, and all individuals involved must view. The presence of this technology as part of progress to maximize and minimize the risk that productivity can continue to be established (Cristofoli et al., 2010). This is also part of human creativity towards innovation and the digital transformation era in all life and business cycles.

As shown in the public service program, the government is now referring to the world's experience, in particular, paper-free go green and environmental conservation programs with the motto "Go Digital" where, for small and medium-sized organizations, as well as government and business people will approach various administration, such as bookkeeping, human assets (Reddick & Turner, 2012). Including executives, monetary checks. The accounting approach must react appropriately to the new economic direction for this situation. Very important to re-evaluate and develop approaches to accounting for costs and computational cycles and items. This problem is caused by breaking down past exercises and planning for coming (Oktariyanda & Rahaju, 2018). Thus, bookkeeping is a field of movement that affects many parts of people's daily lives. The requirements for hypothetical enhancement and strategic arrangement of bookkeeping should be seen in the progress of many different creators from the homeland (Lipsky, 2010). Information about hypotheses is critical, most importantly, for individuals who work and deal with important issues, especially how to create profit and calculate it. By choosing a particular philosophy, an accounting bookkeeper or business visionary can expand his finances by maximizing the use of digital technology (Denhardt & Denhardt, 2015).

In order to understand the strategy for determining financial results adequately, the study wants further hypotheses. At the same time, each country's regulations also determine the need for public financial bookkeeping (Rassel et al., 2020). However, the degree of impact of bookkeepers on these actions may differ fundamentally. For example, in Wester County, the fiscal summary is prepared primarily based on legitimate considerations for investors; in the UK – lessees, Germany and France – the main focus is cost specialists (Noon et al., 2013). Many scientists believe that the bearing of the principle of change goes so far as to work on the hypothesis of bookkeeping and announcing in a computerized economy. It is possible to investigate opportunities to assess the new production of financial aid education orders of the Ministry of Finance and digital technology. Because the object of bookkeeping, namely human scientific resources, client base, creative items, and so on (Becker et al., 2017). It is seen that non-monetary data is remembered for the accounting framework (the nature of the customer base, the state or implementation of social obligations, the existence of financial security opportunities, the

utilization rate of energy-saving innovations, electronic reference, and data frameworks, and the production of single global arrangements and national and international monetary content (Ouyang et al., 2020).

3.2 Government Digital Transparency and Accountability

Reform in the field of policy began after the 1998 economic crisis in the country. This was marked by the passing of a package of laws related to transparency of state finances in 2003 and the law on state finances, state justification, and audit of state finances (Morozova et al., 2020). All these packages of laws have changed the governance and financial system of the country in a way that expects good and performing public attachments. Previously, all business entities such as the Directorate General of Excise were ranked as the second least organized institution regarding state budget transparency (Wihantoro et al., 217). These two institutions used to want to be the main focus of law improvement and reform programs since 2006 then, the journey and reform of the homeland became the importance of policies presented by the Minister of finance and various conferences that discussed the importance of financial accountability since the beginning of the reform.

In addition, the ministry of finance is also a role model for all other ministries related to reform efforts in Indonesia, so with this emphasis, various policies and ranks must make financial accounting transparency a priority (World Bank Group, 2018). The field is a shared commitment that must be supported by all levels of high leadership in state departments so that they desire to make changes by supporting all policymakers and supported by all parties. Professional associations so that the government of the Republic of Indonesia is more transparent in the administration of state finances (Pritasari, 2020). Such a process is complex; it must be admitted that Indonesia was in crisis to have the correct information, something complicated, so the government had to take a stand and avoid all economic pressures. Currently, the state of the national economy is getting better, as indicated by stable economic growth on average above 5% (Chugunov & Makogon, 2016).

These programs are implemented to support the principles of financial transparency and accountability as well as state financial governance by investing in human resources to make the younger generation an acceleration of the national economy so that it is evenly distributed in all sectors from the center to the top (Aizawa & Yang, 2010). Likewise, the results of these reforms, the success of the bureaucratic reform program, and financial transparency supported by the policies of the Ministry of Finance so that obtaining narrow results in many local government reports is one indicator of Indonesia's commitment to reform in all areas of the public finance sector (Suwanda, 2015). Since then, changes were made to form a government accountability committee by formulating all policies based on the accuracy of the reports and were able to cause changes to the state treasury with accurate reports until 2010. Since then, the government's accounting standard report has become a document to improve.

Openness and trust in the morning. Public services in Indonesia and all corners of the region (De Groot et al., 2010). It is recognized that the lack of integrity that is now increasingly visible in its impact on the economy and people's lives, as well as the quality of the information from this report, is getting better, are a big part that stakeholders must do and public finance policies (Urip, 2010). It is a reliable hands-on accounting profession considering the integrity and information they manage about finances from the old system to this digital system is an advantage. Since then, the finance minister has organized one of the world's accounting congresses held in Australia, which is held every four years, to explore the study of how accountants in this country will get enlightened and also present

to make Indonesia one of the countries that actively implement transparency in the financial sector economics and banking (Pangestu et al., 201).

3.3 Digital Transformation as Evidenced-Based Policy

In welcoming the society 5.0 or super-smart society, adjustments are needed in various sectors. The Ministry of State Apparatus Empowerment and Bureaucratic Reform seeks to realize integrated electronic-based public services. "That means, currently our focus is not only on encouraging the process of digitizing services but also on how to achieve connectedness so that integration can be created in the delivery of public services," explained the Deputy for Public Services at the Ministry of PANRB Diah Natalia in the Goesmart Webinar Series: "Future Community Services Towards Society 5.0" virtually. According to Deputy Diah Natalia, there will be new types of jobs that have never existed before in the future. For this reason, in facing this competition, changes are needed in the implementation of existing services. "Therefore, to prepare how the community can compete with the needs of this economic sector, a change in service delivery is needed, not only in the education sector which needs to adapt, but also covers various other sectors, comprehensively," he said.

Dinah added, the demographic bonus is predicted to occur in 2030-2040, where the composition of the population will be dominated by productive age. This is a common challenge, especially in building an intelligent community ecosystem that can actively utilize and benefit from technological developments. "This participation starts from setting service standards, public consultation forums, community satisfaction surveys, public service innovation, service integration, complaints to the evaluation of public services," said Diah. Furthermore, related to the importance of interconnected digital transformation elements in society 5.0, Indonesia has Presidential Regulation no. 95/2018 concerning Electronic-Based Government Systems. The presence of this policy supports the process of digitizing public services, which so far are considered not optimal because development is still in silos, not standardized, and not yet integrated.

3.4 Collaboration and Engagement With Citizens

The government will cooperate with the private sector for the pre-employment card program to make the financial transparency program successful with digital applications. Of the 2 million cards provided by the government, 1.5 million cards will be accessed digitally (Israhadi, 2020). Participants who use this card can choose the type of training through digital platforms such as Tokopedia, Pinteria, and other platforms. Private companies will provide training and carry it out online (e-learning) and offline (Raj & Aithal, 2018). At the same time, as many as 500 thousand cards can be accessed regularly or in card form.

However, according to Kattel & Mergel (2019), the government's digital platform belongs to the Ministry of Manpower/Sneaker. They said each digital platform would enter into a cooperation agreement (MoU) with training institutions. "The government platform only facilitates. It does not cost a penny. If the training institution joins the government's digital platform, then 100% of the costs go directly to the training institution; no sharing to government digital platforms (Ramij & Sultana, 2020). To implement the current pre-employment card program, more and more institutions are involving quality training and registered on the official digital platform. In addition, Hajkowicz et al., 2016) explained, in the Coordinating Minister for the Economy Number 3/2020 as a legal umbrella, it was stated that this collaboration lasted for two years but also depended on a cooperation agreement between platform providers and training institutions priority is online training.

The requirements for training institutions to participate in the KpK program, especially during the COVID-19 pandemic, are to have online training programs, digital content, website links (Ganie & Tarina, 2021).

3.5 The Digital Transformation of Financial Services

Technology disruption in various aspects of life is being highlighted in various discourses. The era of disruption is when technology has ravaged the prevailing business process landscape. Thus, transformation in the organization becomes absolute (Dwivedi et al., 2020). The rapid flow of technological developments can no longer be dammed. What about the fate of state financial management in this era of disruption? If technological disruption has shaken the retail sector and hit some transportation businesses, can the financial management bureaucracy survive or gasp for breath in the flood of digitalization? Digitalization and technological dynamics have hit the world and Indonesia (Keese, 2016). Half of Indonesia's 253 million population are millennials or the generation familiar with the internet. About 52.17%, or around 132 million, are internet users, 65% shop online once a month, and 19.92% of the total population are e-banking users in Indonesia (Hermanto, 2021). Digitalization has mushroomed in various aspects of people's lives, which sooner or later, consciously or not, has entered the realm of public policy and state money management.

Currently, only a handful of government organizations are mature enough to carry out digital transformation, thus requiring acceleration of digital transformation. Likewise, with state finances, the acceleration of digitization is essential to achieve digital maturity, namely the condition when digital technology has transformed organizational processes, human resources, and public service models (Sebastian et al., 2020). With digital maturity, state financial management will not be left behind or at a crossroads, but on the contrary, it can facilitate higher quality public services in the era of disruption. Rose-Ackerman & Palifka (2016) report on a survey of 1,200 government employees in more than 70 countries, including interviews with 140 government leaders and experts outside government entitled "The Journey to Government Digital Transformation," presented exciting findings. 75% of respondents think technology has transformed public sector work patterns. Almost all respondents (about 96%) stated that the impact of technology on government organizations is quite significant (Anadón, 2012).

Ironically, the significant impact of massive technology has not been accompanied by the digital capacity of the organization (Kaisler et al., 2013). This is evident from only 30% of respondents who stated that their organization has better digital capacity than other public sector organizations. Meanwhile, almost 70% of respondents said that the digital capacity of the organization is far behind the digital capacity of private sector institutions. In the era of disruption, the business world is considered relatively flexible, responsive, and anticipatory in responding to technological developments. This is different from the level of responsiveness of the public sector. Bureaucracies tend to be lazy, sluggish, and even stumble in the face of no more extended linear changes. These differences are mainly due to the specific characteristics of the public sector related to policies and regulations. In the context of state financial management, business process arrangements are rigidly regulated in various statutory provisions according to the hierarchy starting from the level of Laws, Government Regulations, Ministerial Regulations, and other derivative rules (Bach & Jann, 2010). Various changes initiated to adopt technology to increase efficiency and effectiveness of state finances must be based on regulations. This is what causes new initiatives to often collide with regulations.

In the era of disruption, the IT function has shifted from just supporting business processes to becoming a function that can transform business processes (Stonehouse & Konina, 2020, February). Usually, the function of IT is to support financial business processes contained in various regulations so that the implementation of tasks becomes more straightforward, easier, and more efficient. In the era of disruption, technology goes ahead and "forces" changes in financial business processes. The logic is that IT and digitalization have opened up space for increased productivity and efficiency of state financial transactions. The benefits obtained by the community are time savings and convenience by using online services to access public services. Consequently, regulations are demanded to be more flexible and flexible. In the public sector, the adjustment of work patterns due to the flow of technology has the consequence that policies and regulations must also be adjusted (Sørensen & Torfing, 2011).

IV. Conclusion

We revisit this study to get deep from the creativity and innovation of the government's physical transformation in financial accounting governance in government practice. We believe that the evidence of the kingdom supports this, and the essence of various points of view of technological innovation and government practice has been able to answer the main problems of this kingdom. We get the data conventionally and electronically in several journals, book applications, and websites that discuss government activities in carrying out financial responsibilities, mainly digital technology, to get work done. The essential things that we have summarized include, among other things, that we are looking at getting evidence of the role of the government, especially public sector accounting, in the digital era.

Authentic evidence has stated that technological advances have impacted all sectors, especially the financial sector, and this transparency is creativity rather than a weakness to increase innovation in transparent public services, especially parts. In the next point, we explain how this accountability can become something significant in the digital era where it can make the government's performance in establishing an agency public. This accountability is essential considering that the government is a trustee of institutions that must run and serve the public with various programs, all of which must have high transparency so that people will be satisfied to feel they are being served and live in a country that is. Another tree that we offer is how digital transformation is proof that the government has made a policy through these breakthroughs and activities that highlight how the completion of public state financial administration tasks is served with a transparent system assisted by digital tension. We describe how the government cooperates by involving various types, namely with this digital technology service.

The government provides transparency with all citizens who are assisted by various government applications and work programs, both government and provided to the private sector. The next day is how financial services are part of digital technology transformation. This transformation can be beneficial when this country has been hit by a crisis where there are obstacles in government services, but this outstanding technology allows all people to know the condition of the state's financial services. Those are the essential points that we have described in the hope of becoming a reference and the latest findings to capture an understanding of creative efforts towards innovation in serving the public, especially using digital television for state financial transparency. We believe that this study will undoubtedly get results with weaknesses and limitations. We hope for criticism and improvements to improve the quality of subsequent studies.

References

Ahmed, J. U. (2010). Documentary research method: New dimensions. Indus Journal of Management & Social Sciences, 4(1), 1-14.

Aizawa, M., & Yang, C. (2010). Green credit, green stimulus, green revolution? China's mobilization of banks for environmental cleanup. The Journal of Environment & Development, 19(2), 119-144.

Anadón, L. D. (2012). Missions-oriented RD&D institutions in energy between 2000 and 2010: A comparative analysis of china, the United Kingdom, and the United States. Research Policy, 41(10), 1742-1756.

Bach, T., & Jann, W. (2010). Animals in the administrative zoo: Organizational change and agency autonomy in Germany. International Review of Administrative Sciences, 76(3), 443-468.

Becker, S. A., Cummins, M., Davis, A., Freeman, A., Hall, C. G., & Ananthanarayanan, V. (2017). NMC Horizon Report: 2017 Higher Education Edition.

Beins, B. C. (2017). Research method: A tool for life Cambridge University Press.

Chen, C. P., & Zhang, C. (2014). Data-intensive applications, challenges, techniques, and technologies: A survey on big data. Information Sciences, 275, 314-347.

Chugunov, I., & Makogon, V. (2016). Budget policy under economic transformation. Економічний часопис-XXI, (158), 66-70.

Cristofoli, D., Ditillo, A., Liguori, M., Sicilia, M., & Steccolini, I. (2010). Do environmental and task characteristics matter in controlling externalized local public services? Unveiling the relevance of party characteristics and citizens' offstage voice. Accounting, Auditing & Accountability Journal.

Cuadrado-Ballesteros, B., Santis, S., & Bisogno, M. (2021). Public-sector financial management and E-government: The role played by accounting systems. International Journal of Public Administration, 1-15.

De Groot, R. S., Alkemade, R., Braat, L., Hein, L., & Willemen, L. (2010). Challenges in integrating the concept of ecosystem services and values in landscape planning, management, and decision making. Ecological Complexity, 7(3), 260-272.

Denhardt, J. V., & Denhardt, R. B. (2015). The new public service: Serving, not steering Routledge.

Desouza, K. C., Ahmad, A., Naseer, H., & Sharma, M. (2020). Weaponizing information systems for political disruption: The actor, lever, effects, and response taxonomy (ALERT). Computers & Security, 88, 101606.

Dwivedi, Y. K., Hughes, D. L., Coombs, C., Constantinou, I., Duan, Y., Edwards, J. S., . . . Prashant, P. (2020). Impact of COVID-19 pandemic on information management research and practice: Transforming education, work, and life. International Journal of Information Management, 55, 102211.

Eswari, T., Sampath, P., & Lavanya, S. (2015). Predictive methodology for diabetic data analysis in big data. Procedia Computer Science, 50, 203-208.

Ganie, I., & Tarina, A. (2021). Corporate acquisitions and mergers in Indonesia Kluwer Law International BV.

Green, S., McKinney Jr, E., Heppard, K., & Garcia, L. (2018). Big data, digital demand, and decision-making. International Journal of Accounting & Information Management.

Grover, P., Kar, A. K., & Janssen, M. (2019). Diffusion of blockchain technology: Insights from academic literature and social media analytics. Journal of Enterprise Information Management,

Hajkowicz, S., Reeson, A., Rudd, L., Bratanova, A., Hodgers, L., Mason, C., & Boughen, N. (2016). Tomorrow is digitally enabled workforce: Megatrends and scenarios for jobs and employment in Australia over the coming twenty years. Australian Policy Online.

Hermanto, A. (2021). Pengaruh penerapan digitalisasi know your customer (mengenal nasabah) terhadap kinerja perbankan di Indonesia. Jurnal Dunia Bisnis, 1(3)

Höchtl, J., Parycek, P., & Schöllhammer, R. (2016). Big data in the policy cycle: Policy decision making in the digital era. Journal of Organizational Computing and Electronic Commerce, 26(1-2), 147-169.

Holdaway, K. R. (2014). Harness oil and big gas data with analytics: Optimize exploration and production with data-driven models John Wiley & Sons.

Israhadi, E. (2020). The social impact of force majeure and the consequences of determining the covid 19 disaster status on learning the human resources law. Journal of Social Studies Education Research, 11(4), 28-51.

Jamshed, S. (2014). Qualitative research method-interviewing and observation. Journal of Basic and Clinical Pharmacy, 5(4), 87.

Jasim, Y. A., & Raewf, M. B. (2020). Information technology's impact on the accounting system. Cihan University-Erbil Journal of Humanities and Social Sciences, 4(1), 50-57.

Jones, A., & Iyer, V. M. (2020). Who aspires to be a partner in a public accounting firm? A study of individual characteristics and gender differences. Accounting Horizons, 34(3), 129-151.

Kaisler, S., Armour, F., Espinosa, J. A., & Money, W. (2013). Big data: Issues and challenges moving forward. Paper presented at the 2013 46th Hawaii International Conference on System Sciences, 995-1004.

Karunasena, K., & Deng, H. (2012). Critical factors for evaluating the public value of e-government in Sri Lanka. Government Information Quarterly, 29(1), 76-84.

Kattel, R., & Mergel, I. (2019). Estonia's digital transformation: Mission mystique and the hiding hand.

Keese, C. (2016). The Silicon Valley challenge: A wake-up call for Europe Verlagsgruppe Random House GmbH.

Kitchin, R. (2014). The data revolution: Big data, open data, data infrastructures and their consequences Sage.

Klierova, M., & Kutik, J. (2017). One-stop government strategy of public services for citizens and businesses in Slovakia. Administration & Public Management Review, (28)

Kumar, K. (2018). Impact of digitalization in finance & accounting. Journal of Accounting, Finance & Marketing Technology, 2(2), 1-9.

Kusumadewi, R.N., and Karyono, O. (2019). Impact of Service Quality and Service Innovations on Competitive Advantage in Retailing. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). P. 366-374.

Kuziemski, M., & Misuraca, G. (2020). AI governance in the public sector: Three tales from the frontiers of automated decision-making in democratic settings. Telecommunications Policy, 44(6), 101976.

Lipsky, M. (2010). Street-level bureaucracy: Dilemmas of the individual in public service Russell Sage Foundation.

Mergel, I. (2012). Social media in the public sector: A guide to participation, collaboration, and transparency in the networked world John Wiley & Sons.

Milakovich, M. E. (2012). Digital governance: New technologies for improving public service and participation Routledge.
Morozova, T., Akhmadeev, R., Lehoux, L., Yumashev, A. V., Meshkova, G. V., & Lukiyanova, M. (2020). Crypto asset assessment models in financial reporting content typologies. Entrepreneurship and Sustainability Issues, 7(3), 2196.
Mosweu, O. (2020). Assessing digital records authenticity in a Botswana government accounting system: An archival diplomatics perspective. South African Journal of Libraries and Information Science, 86(1), 64-72.
Nam, T., & Pardo, T. A. (2011). Smart city as urban innovation: Focusing on management, policy, and context. Paper presented at the Proceedings of the 5th International Conference on Theory and Practice of Electronic Governance, 185-194.
Ng, S. T., Wong, J. M., & Wong, K. K. (2013). A public-private people partnerships (P4) process framework for infrastructure development in Hong Kong. Cities, 31, 370-381.
Noon, M., Blyton, P., & Morrell, K. (2013). The realities of work: Experiencing work and employment in contemporary society Macmillan International Higher Education.
Oktariyanda, T., & Rahaju, T. (2018). E-government strategy of Surabaya city government through e-rt/rw to improve the quality of public service. Paper presented at the Journal of Physics: Conference Series, 953(1) 012161.
Osborne, S. P., Radnor, Z., & Nasi, G. (2013). A new theory for public service management? Toward a (public) service-dominant approach. The American Review of Public Administration, 43(2), 135-158.
Ouyang, Z., Song, C., Zheng, H., Polasky, S., Xiao, Y., Bateman, I. J., . . . Daily, G. C. (2020). Using gross ecosystem product (GEP) to value nature in decision making. Proceedings of the National Academy of Sciences of the United States of America, 117(25), 14593-14601. doi:10.1073/pnas.1911439117 [doi]
Pangestu, M., Rahardja, S., & Ing, L. Y. (2015). Fifty years of trade policy in Indonesia: New world trade, old treatments. Bulletin of Indonesian Economic Studies, 51(2), 239-261.
Pritasari, A. (2020). A Study on Influencing Factor on Employees Turnover in Directorate General of Tax, Ministry of Finance, Republic of Indonesia.,
Prix, P. R., Momo, F. d. S., & Melati, C. (2021). Opportunities and challenges of using blockchain technology in government accounting in brazil. BAR-Brazilian Administration Review, 18.
Raj, K., & Aithal, P. (2018). Digitization of India-impact on the BOP sector. International Journal of Management, Technology, and Social Sciences (IJMTS), 3(1), 59-74.
Ramij, M., & Sultana, A. (2020). Preparedness of online classes in developing countries amid COVID-19 outbreak: A perspective from Bangladesh. Afrin, Preparedness of Online Classes in Developing Countries Amid COVID-19 Outbreak: A Perspective from Bangladesh (June 29, 2020).
Rassel, G., Leland, S., Mohr, Z., & O'Sullivan, E. (2020). Research methods for public administrators Routledge.
Rose-Ackerman, S., & Palifka, B. J. (2016). Corruption and government: Causes, consequences, and reform Cambridge University Press.
Scheurich, J. (2014). Research method in the postmodern Routledge.
Sebastian, I. M., Ross, J. W., Beath, C., Mocker, M., Moloney, K. G., & Fonstad, N. O. (2020). How big old companies navigate digital transformation. Strategic information management (pp. 133-150) Routledge.

Stieglitz, S., Mirbabaie, M., Fromm, J., & Melzer, S. (2018). The adoption of social media analytics for crisis management–Challenges and opportunities.

Stonehouse, G. H., & Konina, N. Y. (2020). Management challenges in the age of digital disruption. Paper presented at the Proceedings of the 1st International Conference on Emerging Trends and Challenges in the Management Theory and Practice (ETCMTP 2019), Advances in Economics, Business and Management Research, 119 1-6.

Sukesi and Yunus, E. (2018). Service Quality in Public Transport Services of the Provicial Intercity Transportation (AKDP) in East Java Indonesia. Budapest International Research and Critics Institute-Journal (BIRCI-Journal). P. 161-169.

Suryani, A. W., Helliar, C., Carter, A. J., & Medlin, J. (2018). Shunning careers in public accounting firms: The case of Indonesia. The British Accounting Review, 50(5), 463-480.

Suwanda, D. (2015). Factors affecting the quality of local government financial statements to get unqualified opinion (WTP) of the Republic of Indonesia (BPK). Research Journal of Finance and Accounting, 6(4), 139-157.

Taylor, E. Z., & Curtis, M. B. (2010). Examining the layers of workplace influences in ethical judgments: Whistleblowing likelihood and perseverance in public accounting. Journal of Business Ethics, 93(1), 21-37.

Wihantoro, Y., Lowe, A., Cooper, S., & Manochin, M. (2015). Bureaucratic reform in post-Asian crisis Indonesia: The directorate general of tax. Critical Perspectives on Accounting, 31, 44-63.

World Bank Group. (2018). Cambodia's cross-cutting reforms: Public financial management, decentralization, and public administration reforms-achievements, coordination, challenges, and next steps World Bank.