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Literature Review

Enhancing Government Accountability through Responsibility Accounting: A Systematic Literature Review

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Abstract

Responsibility accounting plays a key role in enhancing government accountability, especially in the management of public funds. This study aims to explore the implementation of responsibility accounting in the public sector and identify the mechanisms and challenges involved in enhancing accountability in government institutions. Through a systematic literature review, this study identifies that clear budget allocation, transparent financial reporting, and effective auditing are key mechanisms that support government accountability. However, significant challenges, such as inconsistencies in budget allocation, data limitations, and lack of adequate technological infrastructure, hinder the optimal implementation of responsibility accounting. Additionally, information technology and data-driven management systems play a crucial role in enhancing the effectiveness of budget oversight and preventing the misuse of public funds. Overall, although responsibility accounting has excellent potential, existing challenges need to be addressed through capacity and infrastructure development, as well as policy reforms, to achieve a more efficient and transparent accounting system in the public sector.

Keywords: Accountability Accounting, Government Accountability, Audit, Public Fund Management, Transparency.

1. Introduction

Transparent and accountable government is an essential element in ensuring good, sustainable, and efficient governance. One way to strengthen government accountability is by implementing responsibility accounting. Responsibility accounting is an accounting system used to measure the performance of units within an organization based on their responsibility for revenue, costs, and profitability (Anthony et al., 2013). This concept was first introduced in the business world. Still, its application has recently begun to be used in the public sector to improve efficiency and accountability in the use of public resources. Improving accountability through responsibility, accounting is expected to provide better oversight of state financial management and ensure that each unit in government is responsible for the performance and expenditures they manage. In general, accountability in the public sector refers to the process by which the government can be held accountable for the decisions and promises made to the public, both in terms of budget utilization, program implementation, and the outcomes of implemented policies. Unlike the private sector, which focuses on profitability, government accountability is more oriented towards achieving social goals and optimal public services. One of the main challenges in improving government accountability is the issue of budget management, which is often non-transparent, less measurable, and lacks an effective system to evaluate financial performance within each government unit (Hodge & Coghill, 2007). Therefore, it is essential to implement a system that enables precise and structured supervision, where responsibility accounting can play a vital role.

Along with the development of information technology and transparency of public data, there is a need to integrate more advanced managerial and accounting systems, one of which is responsibility accounting (Rasyid, 2022). This is important because responsibility accounting helps divide responsibilities into smaller government units, making it easier to monitor, measure, and evaluate performance (Stanton, 1999). In Indonesia, for example, although efforts have been made to increase transparency and accountability through various policies, such as bureaucratic reform and strengthening the state financial management system, challenges persist in implementing an accounting system that accurately measures and evaluates government performance.

At a more specific level, responsibility accounting in the context of government involves not only recording and reporting finances but also granting authority to government units to manage existing budgets and resources. Each government unit, whether a ministry, institution, or region, is responsible for managing its finances and achieving its goals by existing regulations and policies. With this system, each unit can be held accountable for the financial and non-financial performance they achieve, which will ultimately increase the effectiveness and accountability of the government in managing public resources.

Although responsibility accounting offers significant potential to enhance government accountability, its implementation in the public sector is not always straightforward. Existing research indicates that the primary challenge in implementing responsibility accounting in the public sector is the disparity in goals and orientations between the public and private sectors. The public sector lacks a clear profit orientation, resulting in performance measurement that is often more complex and focused on achieving social goals, such as poverty reduction, improving education quality, or providing better healthcare services (Ouda, 2015). This requires a more holistic approach to implementing responsibility accounting, which takes into account broader social and economic factors.

In addition, other challenges include the readiness of the information technology infrastructure and the quality of human resources (HR) that can effectively manage and utilize the responsibility accounting system. In addition, the inconsistency between existing policies and the reality in the field is also often an obstacle in the implementation of responsibility accounting. The implementation of responsibility accounting in government also requires adjustments to existing regulations and policies. The government must ensure that each unit involved in this system has the same understanding of what is measured, how performance is evaluated, and what the expected results are.

To improve government accountability through responsibility accounting, several research questions need to be addressed. First, RQ1: How has responsibility accounting been applied in the public sector to support government accountability? This question aims to explore how responsibility accounting is applied in the public sector to support increased government accountability. Second, RQ2: What mechanisms within responsibility accounting contribute to enhancing accountability in government institutions? This question aims to identify mechanisms in responsibility accounting that can improve accountability within government institutions. Finally, RQ3: What are the key challenges and limitations in implementing responsibility accounting for achieving government accountability? This question aims to explore the primary difficulties and constraints encountered in implementing responsibility accounting in the public sector and their impact on achieving government accountability.

Therefore, this systematic literature review aims to examine various studies related to the implementation of responsibility accounting in the public sector. This study will examine how responsibility accounting can enhance government accountability, the challenges encountered during its implementation, and the best practices that governments in various countries can adopt to improve their accountability. By reviewing the existing literature over the past decade, this study aims to provide a clearer understanding of the status, effectiveness, and potential of responsibility accounting as a tool for enhancing government accountability.

This study aims to provide valuable insights for governments, practitioners, and researchers on how responsibility accounting can be effectively integrated into government accounting systems to enhance transparency and accountability in the management of public resources.

2. Literature Review

2.1. Responsibility Accounting

Responsibility accounting is an accounting system that allocates responsibility for financial performance to units within an organization. In the context of the public sector, the implementation of responsibility accounting aims to enhance accountability and transparency in budget management by assigning responsibility for managing funds to each unit (Anthony et al., 2013). In the public sector, where social goals are prioritized over profitability, responsibility accounting facilitates the measurement and evaluation of results-based performance, ensuring the efficient use of resources (Ouda, 2015).

Stanton (1999) explains that the implementation of responsibility accounting in the public sector is not only about financial accountability but also includes managing the results and outcomes of social programs. In this context, responsibility accounting supports more effective internal control, enabling better performance measurement and budget management; this ensures that each unit managing public funds is accountable for the use of the budget and the achievement of the set targets.

2.2. Government Accountability

Government accountability is a crucial aspect of democratic governance, referring to the government's obligation to be accountable to its citizens for its actions. According to Rumbul (2016), information and communication technology (ICT) can strengthen accountability by increasing public participation and improving communication between government and citizens. This study highlights the significance of digital tools in expanding the space for citizens to evaluate and influence government decisions. A similar finding was also reported by Janssen and Van Der Voort (2016), who argued that adaptive governance, especially in the context of digitalization, enables increased government responsiveness to citizens while maintaining stability and accountability.

In the context of local governance, Okeke and Agu (2016) demonstrated that institutional mechanisms for local government accountability in Nigeria require further evaluation, considering the provisions of the European Charter on Local Autonomy. This highlights the need for precise accountability mechanisms to ensure efficient governance at the local government level (Nita & Kwarto, 2024).

The importance of data transparency is also emphasized by Saxena and Muhammad (2018), who analyze how open government data can improve transparency and accountability in the public sector. Essentially, government accountability is not only related to supervision by formal institutions but also to the community's ability to participate in the supervision and evaluation of government policies.

3. Methods

The initial step in a literature search using the Systematic Literature Review (SLR) methodology is to select articles that meet the criteria relevant to the research topic.

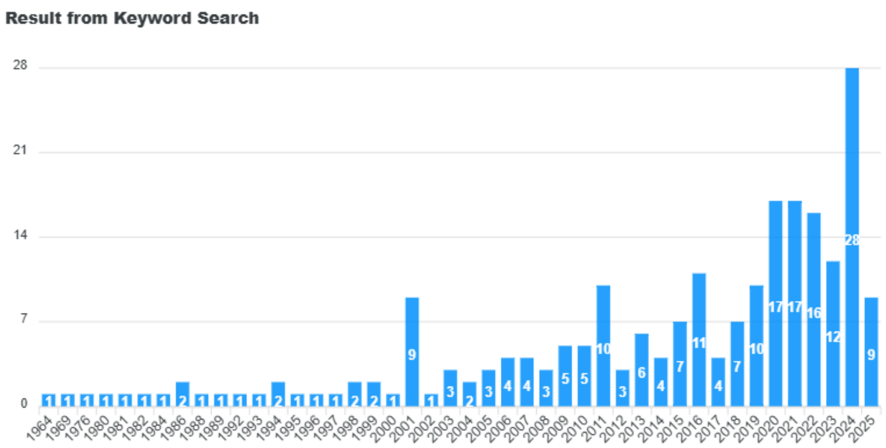

Figure 1. Distribution of Articles Per Year
Source: Watase Uake, 2025

Figure 1 is a bar chart illustrating the annual distribution of literature search results based on specific keywords, namely "responsibility accounting" and "government accountability," as used in the study identification process during the systematic literature review. This graph reflects the dynamics of scientific publications from 1964 to 2025 (with the note that data for 2025 may not be complete because the year is still ongoing).

From this graph, it appears that during the early decades, especially between 1964 and around 1999, the number of publications relevant to these keywords was relatively very low, with only one to two publications per year. In some years, there were no publications at all; this reflects that the topics of "responsibility accounting" and "government accountability" had not yet become a significant concern in the scientific literature during that period. However, there was a first significant spike in 2001, with the number of publications reaching nine articles, indicating the increasing attention to this topic at the beginning of the 21st century.

The publication trend continued to show a gradual increase throughout the 2000s, although it fluctuated, with a range of between 3 and 6 publications per year. The next spikes occurred in 2012 and 2014, with each year yielding 10 publications, indicating consistent interest in the issue. A significant increase began to be observed in the mid-2010s, particularly in 2017 and 2019, with 11 and 10 publications, respectively. This increase likely reflects a shift in research focus toward public accountability and governance as global pressures for transparency and responsible financial management in the public sector increase. The peak of productivity occurred in the period 2020–2024, indicating an explosive trend. The year 2023 recorded the highest number of searches in history, with 28 publications in a single year.

Meanwhile, the years 2020, 2021, and 2022 each showed relatively high and stable numbers, with 17, 17, and 16 publications, respectively; this suggests that, in the post-COVID-19 pandemic context, there is a growing emphasis on academic attention to issues of accountability and responsibility in resource management, both within the public and private sectors. As of 2025, there are nine publications to date, with the potential for this number to increase over time.

Overall, this graph provides a historical and contemporary overview of the development of scientific literature in the field under study, reflecting the exponential growth of academic interest in the themes of "responsibility accounting" and "government accountability," particularly in the last decade. This trend also indicates that the topic now holds a strategic position in global scientific discourse, reflecting an increasing awareness of the importance of accountability principles in good governance across various sectors.

In this study, the literature search utilizes the Scopus database, a reputable international database, to support the credibility of this study by employing the website and tools provided by Watase Uake. Several filters are used to limit the search for relevant literature. First, this SLR method only uses articles and papers; other sources, such as book chapters, conference proceedings, and so on, will not be included. Second, the selected articles were limited to those published within the last 5 years, specifically from 2019 to 2024. This time, the selection was carried out to continue including the latest articles and addressing current issues, in line with the rapid development and increasingly open mindset of society. Article searches are based on articles that have a Journal Rank (Quartile 1 to 3), which indicates high publication quality based on indexes such as the SCImago Journal Rank (SJR). Article searches are not only limited to the "accounting" domain but are extended to other domains (such as economics, business, finance, and management). Based on the results of searching for articles in the Scopus database through the Watase Uake site, 223 articles were obtained that were relevant to the search keywords. The following is an overview of research identification through the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method database:

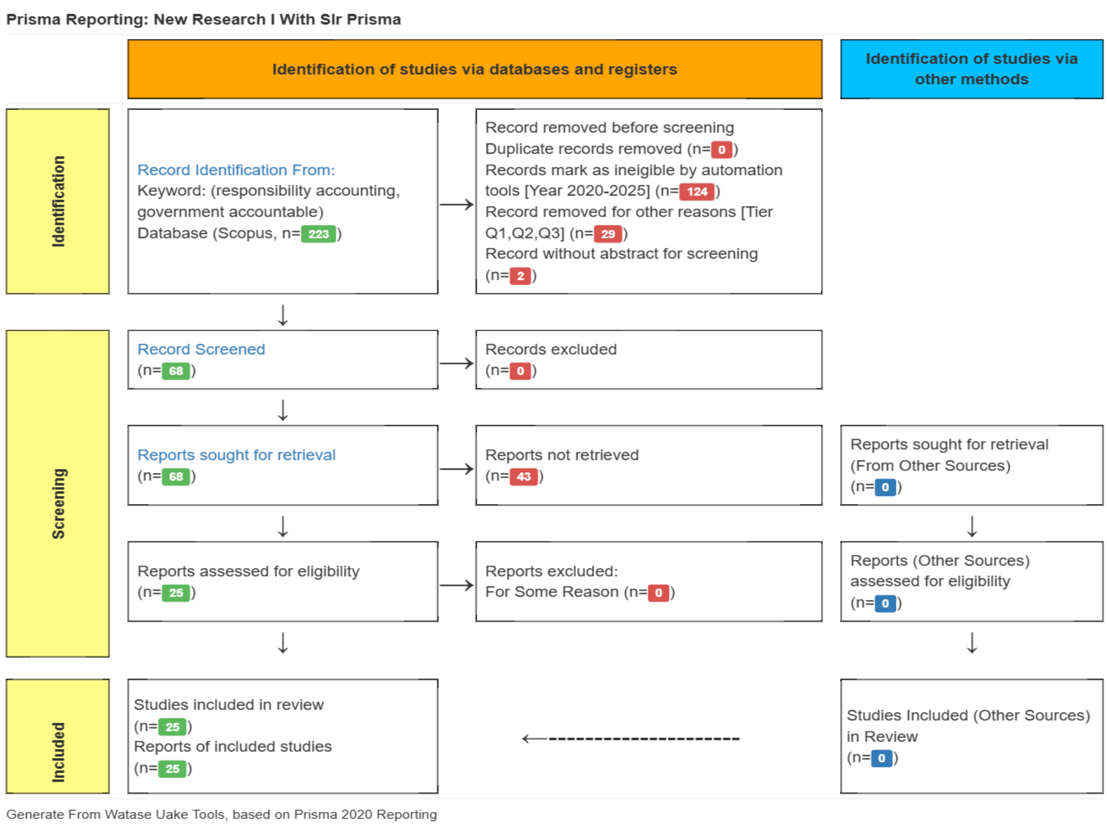

Figure 2. PRISMA Reporting - Source: Watase Uake, 2025

The PRISMA diagram shown illustrates the systematic process carried out in compiling a systematic literature review (SLR) in accordance with the PRISMA 2020 guidelines. This study focuses on the topics of "responsibility accounting" and "government accountability," with literature searches conducted through the Scopus database. From the initial identification process, 223 records were found based on predetermined keywords. Furthermore, an initial screening was carried out to eliminate irrelevant records. Namely, 124 records were removed because they were considered unsuitable by the automated tool (for example, outside the 2019-2024 year range), 29 records were removed for other reasons (such as journal rankings not meeting the criteria: Tier Q1, Q2, Q3), and two records were removed because they did not have abstracts. No duplicate records were found at this stage. Thus, 68 records remained to proceed to the screening stage. At the screening stage, all 68 records were further reviewed, and none were deemed irrelevant, so no records were excluded.

Furthermore, the process of searching for complete reports from the 68 records was carried out. However, only 25 reports were successfully accessed, while 43 were not, possibly due to limited access, the presence of a paywall, or the lack of full-text eligibility. Of the 25 reports that were successfully accessed, all were deemed eligible after a full-text eligibility assessment, with none excluded at this stage. All 25 eligible reports were then included in the final systematic review. No additional reports were found from other sources, so all included studies were derived from the Scopus search process. This process demonstrates that the review was conducted in a transparent, systematic, and focused manner, taking into account inclusion criteria such as publication year range and journal quality. The diagram also shows the absence of bias from other sources, as no studies were obtained using alternative identification methods. With this rigorous and structured approach, the researchers ensured the validity and relevance of the studies included in the systematic literature review.

4. Results and Discussion

4.1. Research Results

A total of 25 relevant scientific articles were systematically selected as the primary sources for this research literature review. These articles were selected based on the relevance of the topic, the quality of the publication, and their contribution to the understanding of issues related to "responsibility accounting" and "government accountability" in management accounting practice.

Table 1. Previous Studies as Literature Review Material in This Research

No	Authors (Year)	Title	Journal	Journal Rank
1	Du et al. (2024)	Bibliometric Analysis of Research Progress and Trends on Carbon Emission Responsibility Accounting	Sustainability	Q1
2	Rashid and Jaf (2023)	The Role of Accounting Conservatism, Accounting Measurement, and Social Capital Disclosure in Improving Quality of Accounting Information	Uncertain Supply Chain Management	Q2

No	Authors (Year)	Title	Journal	Journal Rank
3	Abdelraheem (2024)	The effect of corporate social responsibility dimensions on accounting information quality: Empirical study in Saudi Arabia	Uncertain Supply Chain Management	Q2
4	Alassuli (2024)	The role of environmental accounting in enhancing corporate social responsibility of industrial companies listed on the Amman Stock Exchange	Uncertain Supply Chain Management	Q2
5	Pong and Fong (2023)	The Associations of Spirituality, Adversity Quotient and Ethical Decision Making of Accounting Managers in the Contexts of Financial Management and Corporate Social Responsibility	Sustainability	Q1
6	Boulhaga et al. (2023)	The effect of internal control and corporate social responsibility on conditional accounting conservatism: Evidence from France	Journal of Corporate Accounting & Finance	Q1
7	Kapelko and Lansink (2022)	Measuring firms' dynamic inefficiency accounting for corporate social responsibility in U.S. food and beverage manufacturing industry	Applied Economic Perspectives and Policy	Q1
8	Abed et al. (2022)	The Moderating Effects of Corporate Social Responsibility on the Relationship between Creative Accounting Determinants and Financial Reporting Quality	Sustainability	Q1
9	Khuong et al. (2022)	The Impact of Corporate Social Responsibility Disclosure and Accounting Comparability on Earnings Persistence	Sustainability	Q1
10	Almatarneh et al. (2022)	The Relationship between Corporate Social Responsibility Accounting and Supply Chain Management	Uncertain Supply Chain Management	Q2
11	Sommer (2022)	Accountable Government Spending: A Cross-National	International Journal of Health Services	Q1

No	Authors (Year)	Title	Journal	Journal Rank
		Analysis of Child Mortality in Developing Nations		
12	Sørensen and Torfing (2021)	Accountable Government through Collaborative Governance?	Administrative Sciences	Q1
13	Banerjee et al. (2021)	Searching appropriate system boundary for accounting India's emission inventory for the responsibility to reduce carbon emissions	Journal of Environmental Management	Q1
14	Dhar et al. (2022)	Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh	Corporate Social Responsibility and Environmental Management	Q2
15	Foster and Vincent (2021)	Holding governments accountable for their commitments: CITES Review of Significant Trade for a very high-volume taxon	Global Ecology and Conservation	Q1
16	Choi et al. (2021)	Can Corporate Social Responsibility Decrease the Negative Influence of Financial Distress on Accounting Quality?	Sustainability	Q1
17	Fumarola (2021)	Making the government accountable: rethinking immigration as an issue in the European Union	European Politics and Society	Q1
18	Guo et al. (2020)	Accounting conservatism and corporate social responsibility	Advances in Accounting	Q1
19	Rustiarini et al. (2020)	Public accounting profession and fraud detection responsibility	Journal of Financial Crime	Q1
20	Shen et al. (2021)	Corporate Social Responsibility, Market Reaction, and Accounting Conservatism	Kybernetes	Q1
21	Anagnostopoulou et al. (2021)	Accounting Conservatism and Corporate Social Responsibility	The British Accounting Review	Q1
22	Lockwood and Krönke (2021)	Do electoral systems affect how citizens hold their government accountable? Evidence from Africa	Democratization	Q1

No	Authors (Year)	Title	Journal	Journal Rank
23	Castilla-Polo et al. (2020)	Classroom Learning and the Perception of Social Responsibility Amongst Graduate Students of Management Accounting	Sustainability	Q1
24	Brown (2021)	The accountable governance of provincial governments of a Pacific island country	Public Money & Management	Q1
25	Osuoka (2020)	Cooptation and contention: Public participation in the Nigeria Extractive Industries Transparency Initiative and the demand for accountable government	The Extractive Industries and Society	Q1

Table 1 presents a list of academic articles examining the role of accounting conservatism and corporate social responsibility (CSR) in various contexts, with a focus on enhancing organizational transparency and accountability. The studies listed in this table are sourced from leading international journals, such as "Advances in Accounting" and "European Politics and Society," both of which are ranked in the prestigious Q1 quartile, reflecting high academic standards. The articles cover a range of regions, including the United States, the European Union, Indonesia, and China, highlighting the global contributions of accounting and corporate social responsibility (CSR).

The research addresses a range of issues, including the impact of corporate social responsibility (CSR) activities on corporate governance, public sector transparency, and the role of accounting in detecting fraud. The research examines how Corporate Social Responsibility (CSR) influences accounting practices, such as conservatism and governance, and how these practices, in turn, impact public sector accountability. Specifically, the focus is on understanding the dynamics between CSR practices and their ethical implications for the quality of accounting information, including how social responsibility disclosures can enhance the accuracy of financial reporting and foster stakeholder trust.

Using a variety of methodologies, including empirical analysis, regression models, and surveys, the articles offer nuanced insights into how CSR and accounting conservatism influence decision-making in the corporate and public sectors. These studies highlight the importance of ethical practices in accounting and their potential integration with corporate social responsibility, ultimately enhancing organizational performance in the long run. In addition, challenges highlighted in these studies include the potential for manipulation of CSR activities, data limitations in developing countries, and the difficulty of implementing effective CSR policies within public sector institutions. This table provides a comprehensive overview of the evolving intersection of corporate social responsibility (CSR), accounting conservatism, and governance, highlighting the challenges and opportunities that arise from integrating ethical considerations into accounting practices. Through this exploration, the studies highlight the crucial role of responsible accounting in promoting transparency and accountability within organizations across various sectors.

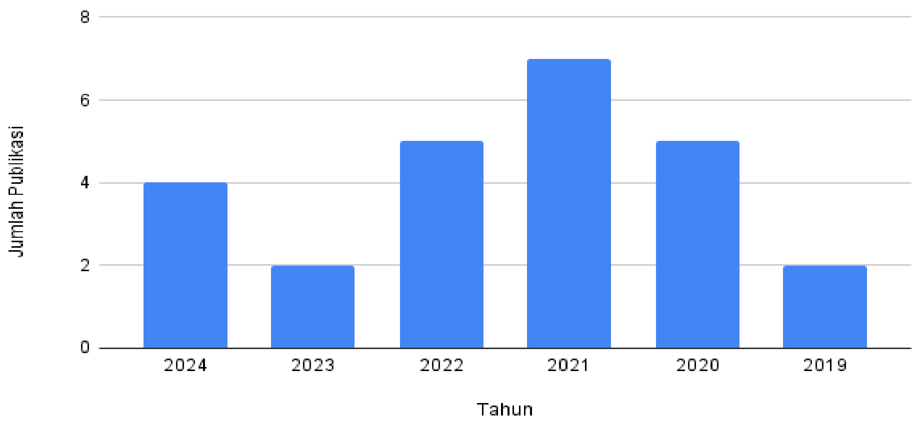

Figure 3. Research Progress Based on Year of Publication

Figure 3 shows the trend of academic article publications based on the year of publication. The data shows fluctuations in the number of publications from year to year, from 2019 to 2024, with 25 publications on "responsibility accounting" and "government accountability." There was a peak in 2021 with a marked increase in the number of articles published by 7, followed by a slight decrease in the following years. The overall trend highlights the increasing academic interest in the subject matter, with consistent results observed in recent years.

This trend suggests a growing emphasis on the topics explored in the research, which is likely driven by the evolving academic and global context, including shifts in government policies, societal demands, and advancements in related fields. Future research is expected to continue to develop, contributing to a deeper understanding and exploration of the subject matter.

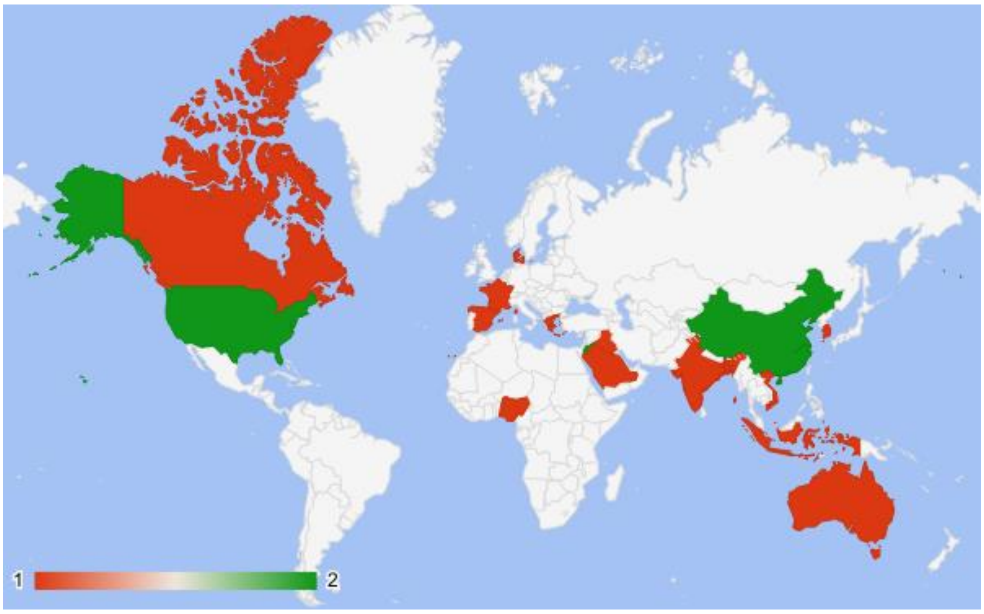

Figure 4. Distribution of Articles by Country Classification

Figure 4 shows the distribution of publications across countries on the topic of responsibility accounting based on the available dataset. Green indicates that China, the United States, and Jordan lead with the highest number of studies, contributing a total of 2 articles, followed by countries such as Australia, Indonesia, and others, which contribute around 1 article each, as shown in red. This trend suggests that most research is concentrated in countries with strong academic traditions, particularly those with advanced research infrastructure.

Within this distribution, countries such as the United States, China, and Jordan have prominent contributions, reflecting their active involvement in the global research discussion on responsibility accounting. The consistent contributions from different countries highlight the growing interest in this topic, which is likely driven by global trends in economic, social, and regulatory factors.

Overall, this distribution reflects the global academic focus on responsibility accounting, with significant research outputs coming from countries with strong academic environments. The growth of research from different geographical regions suggests that the field continues to grow, with increasing attention to how corporate accountability and responsibility are managed across borders.

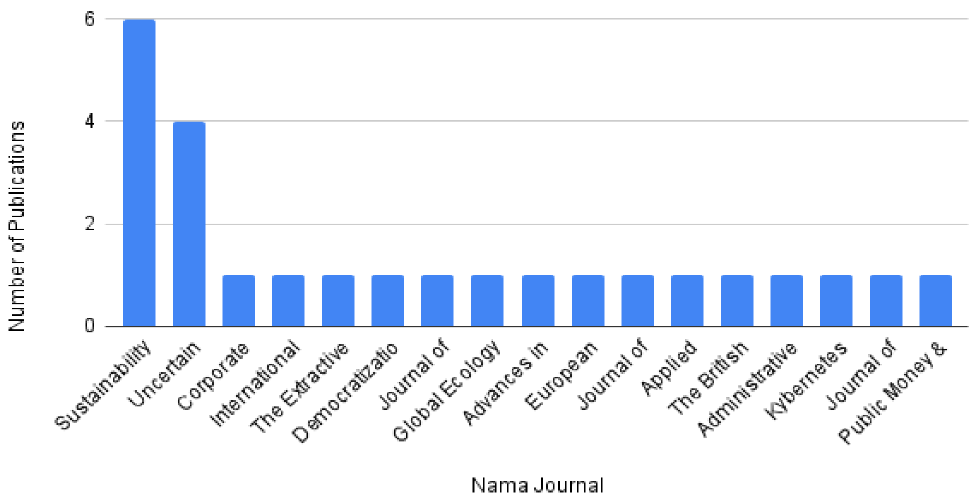

Figure 5. Distribution of Articles by Journal Names

Figure 5 shows the distribution of articles across journals, with Sustainability emerging as the most dominant, publishing six articles. It is followed by Uncertain, which published four articles. Other journals, such as Corporate International, The Extractive, Democracy, and the Journal of Global Ecology, each contributed one publication.

This distribution highlights the concentration of research in specific journals while also demonstrating the diversity of scholarly outlets utilized. The presence of multiple journals, even those with only one publication, highlights the interdisciplinary nature of the research, which spans areas as diverse as environmental science, corporate governance, public policy, and international development. Although some journals have limited representation, their inclusion reflects the broad reach and relevance of the research, as well as the authors' efforts to engage with specialized and reputable academic platforms to disseminate their findings.

4.2. Discussion

4.2.1. RQ1: How is responsibility accounting applied in the public sector to support government accountability?

Several recent studies have examined the application of responsibility accounting in the public sector to support government accountability. Guo et al. (2020) examined the relationship between accounting conservatism and corporate social responsibility (CSR), demonstrating the importance of implementing conservative accounting principles in enhancing transparency and accountability. Furthermore, Sørensen and Torfing (2021) argued that collaborative governance can improve public accountability. However, they also identified challenges faced by the public sector in managing accountability effectively through a collaborative approach. In the context of carbon emission reduction, Banerjee et al. (2021) discussed how responsibility accounting was applied in the public sector to support the measurement of a country's contribution to climate change, demonstrating the relevance of accountability in managing global environmental issues. Brown (2021) evaluated the accountability of provincial governments, focusing on financial reporting, audit opinions, and the challenges faced in maintaining government effectiveness through decentralization, which is closely related to the application of responsibility accounting in ensuring transparency and good governance. A study by Boulhaga et al. (2023) examines the impact of internal control (IC) and corporate social responsibility (CSR) on conditional accounting conservatism in French companies, providing insight into how responsibility accounting can enhance public trust in corporate governance and the public sector.

On the other hand, Lockwood and Krönke (2020) examine how electoral systems affect vertical accountability between voters and representatives through political participation, focusing on 36 countries in Africa. This study offers a deeper understanding of the mechanisms that can be employed to enhance government accountability through increased public participation. Osuoka (2019) examines the impact of transparency initiatives in Nigeria's extractive industry sector on public involvement, as well as the limitations faced despite the provision of transparent data by NEITI, highlighting the importance of information disclosure in facilitating accountability.

Choi et al. (2021) examine the effect of corporate social responsibility (CSR) on the relationship between corporate financial distress and earnings management, finding that CSR can mitigate the adverse impact of economic distress on corporate accounting quality. This provides essential insight into the role of CSR in maintaining accountability quality. Overall, these studies offer valuable insights into how responsibility accounting in the public sector can enhance government accountability, particularly in the context of financial management, corporate social responsibility (CSR), and its impact on environmental and social policies.

4.2.2. RQ2: What mechanisms in responsibility accounting contribute to increased accountability in government agencies?

Several contemporary studies have examined the contribution of responsibility accounting in improving government accountability. Guo et al. (2020) stated that CSR activities have a significant contribution to stakeholder protection and can increase accounting conservatism, which in turn supports accountability in the management of public resources. Fumarola's (2021) study demonstrates that governments that fail to address specific social issues, such as immigration, tend to be penalized by voters in elections, underscoring the importance of accountability in the management of government policies. On the other hand, Rustiarini et al. (2020) emphasize that the role of auditors in detecting fraud in the public sector can increase accountability due to stricter supervision of accounting practices carried out by government agencies. Shen et al. (2020) also argue that CSR plays a role in increasing accounting conservatism by improving liquidity and increasing investor attention, which in turn can increase transparency and accountability in the public sector. Sørensen and Torfing (2021) emphasize the importance of implementing a social accountability framework, which, if implemented effectively, can improve public trust and the quality of governance. Another study by Banerjee et al. (2021) demonstrates that implementing different systems-based accounting approaches contributes to improving transparency and accountability, particularly in carbon emissions management at both national and international levels.

A study by Brown (2019) highlights the importance of responsibility accounting in ensuring transparency in provincial governance, which in turn has a direct impact on the development process and fiscal management. Boulhaga et al. (2023) reveal that companies with stronger internal controls tend to exhibit lower accounting conservatism, which leads to more transparent disclosure of information and, simultaneously, increased accountability in the public sector. Lockwood and Krönke (2020) examine how electoral systems can affect vertical accountability between voters and representatives. Proportional electoral systems encourage more public participation in the form of protests, whereas majoritarian systems encourage more direct contact between voters and their representatives.

Choi et al. (2021) research demonstrates that CSR can mitigate the negative impact of financial distress on earnings management, with superior environmental CSR performance having a significant positive effect on accounting quality. Abed et al. (2022) also found that CSR can strengthen the relationship between creative accounting and financial reporting quality by increasing oversight and transparency and reducing manipulative accounting practices. This study provides strong evidence that responsibility accounting not only increases transparency in the public sector but also enhances government accountability in various contexts, including financial management, corporate social responsibility (CSR) oversight, and social policy management.

4.2.3. RQ3: What are the main challenges and limitations in implementing responsibility accounting to achieve government accountability?

The application of responsibility accounting in the public sector to improve government accountability faces significant challenges and limitations. Guo et al. (2020) identified an essential challenge in the public sector, namely the potential manipulation of CSR activities for the personal interests of managers, which can undermine the transparency and integrity of the accounting system. Fumarola (2020) also showed that the influence of government performance on sensitive issues such as immigration is influenced by factors such as partisanship, clarity of government responsibility, and issue salience, which often make it challenging to implement accountability effectively. On the other hand, Rustiarini et al. (2020) highlighted the limitations in detecting fraud in public sector audits, especially in small audits, which are often influenced by the gap in expectations between auditors and management. In addition, Shen et al. (2020) noted the limitations of CSR data in developing countries, which are often influenced by potential endogeneity and significant variations between companies and industries, which add complexity to the application of CSR accounting. Sørensen and Torfing (2021) argue that complex governance networks require strong meta-governance to ensure accountability while addressing the various governance issues that arise. Anagnostopoulou et al. (2020) also note challenges related to endogeneity bias in the relationship between accounting conservatism and CSR, which affects the understanding of the impact of CSR implementation on public sector accountability.

Kapelko and Lansink (2022) explain that integrating CSR into corporate performance models, especially in the food industry, poses significant challenges related to the inefficiency and complexity of measuring its impact on performance. Banerjee et al. (2021) add that other challenges are related to inconsistent climate change policies across countries, as well as the uneven influence of international guidelines on carbon emission management. Brown (2019) reveals that poor bookkeeping, lack of proper financial control mechanisms, and failure to meet local financial reporting expectations are significant barriers to implementing responsibility accounting at the provincial government level.

In addition, Dhar et al. (2021) observed the main challenges in implementing green accounting, namely the lack of adequate understanding of the environmental costs that must be accounted for in corporate financial statements, as well as the inability to meet high CSR disclosure standards. Research by Foster and Vincent (2021) also shows that some countries face difficulties in making accountable non-detrimental findings and the imposition of sanctions that are not always effective in addressing violations. In terms of the influence of CSR on accounting decisions, Boulhaga et al. (2023) identify challenges in measuring the direct impact of CSR and internal control systems on conservative accounting decisions, which are sometimes influenced by complex regulations. Furthermore, Osuoka (2019) revealed that although the EITI provides transparency, public participation in improving accountability remains limited, with little impact on extractive industry policy or reform. Sommer (2022) states that the low level of effective governance in some developing countries can hinder the effective allocation of health budgets and lead to the inability to monitor the distribution of funds properly. Another study by Choi et al. (2021) revealed challenges in measuring CSR performance that vary, which can affect research results and difficulties in controlling external variables that affect earnings management. Overall, despite much progress in the implementation of responsibility accounting, challenges related to inconsistent implementation, differences in perceptions between stakeholders, and non-standard disclosure issues remain significant obstacles to improving public sector accountability as a whole. Further research is needed to address these limitations and optimize the implementation of responsibility accounting in the context of global governance.

5. Conclusion

This study highlights the application of responsibility accounting in the public sector to improve government accountability. Responsibility accounting helps ensure transparency in the management of public funds by providing a structure for budget monitoring and financial reporting, that clear budget allocations enhance accountability by enabling more effective performance evaluation. However, significant challenges in its implementation are inconsistencies in budget allocations, lack of integrated systems, and inadequate data quality. As a reminder, complex bureaucracy and resource constraints hinder effective implementation. However, mechanisms such as external audits and more sophisticated information technology can improve budget oversight and transparency in the public sector. Overall, responsibility accounting has excellent potential to improve government accountability, but challenges related to data, infrastructure, and training need to be addressed. Further research is required in order to develop more effective systems and support more efficient management of public funds.

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