International Journal of Education, Vocational and Social Science
https://e-journal.citakonsulindo.or.id/index.php/IJEVSS
E-ISSN : 2963 4954
IJEVSS

The Effect of the Implementation of Regional Public Service Agency (BLUD), Financial Management Accountability, and Internal Control System on the Financial Performance of the Batin Mangunang Regional General Hospital, Kota Agung, Tanggamus Regency

Aina Haliza
Universitas Bandar Lampung, Indonesia
Andala Rama Putra Barusman
Universitas Bandar Lampung, Indonesia
Agus Purnomo
Universitas Bandar Lampung, Indonesia

Corresponding Author: ainahaliza2003@gmail.com

Abstract

This study looks at how the setup of the Regional Public Service Agency, financial management accountability, and internal control systems affect the financial performance of Batin Mangunang Regional General Hospital in Kota Agung, Tanggamus Regency. The study used a quantitative method by sending out questionnaires to collect data. The study included all employees who were part of the hospital's financial management and operations, and a sample of 95 people was chosen using purposive sampling according to the Slovin formula. The data were thoroughly examined using multiple linear regression analysis with the help of IBM SPSS version 26.This process included checking the validity, reliability, and classical assumptions like normality, multicollinearity, and heteroscedasticity.It also involved conducting partial tests (t-tests) and simultaneous tests (F-tests), along with calculating the coefficient of determination (R^2). The multiple linear regression analysis gave an equation that looks like this: Y equals 5.408 minus 0.213 times X1 plus 0.489 times X2 plus 0.623 times X3 plus an error term. Partially, the implementation of BLUD did not have a big impact on financial performance (t = -1.617; sig.= 0.109), but financial management accountability had a positive and strong effect (t = 3.345; sig.= 0.001), and the internal control system also had a positive and strong effect (t = 7.078; sig.= 0.000). At the same time, the three independent variables had a big impact on financial performance.This was shown

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

by an F-statistic of 171.503, which is very significant (p-value less than 0.001), and an Adjusted R Square of 0.845, meaning about 84.5% of the variation in financial performance can be explained by these variables. These findings show that having flexibility in BLUD status doesn't always help a hospital's finances if there isn't a strong accountability system and good internal controls in place.

Keywords: BLUD Implementation, Financial Management Accountability, Internal Control System, Hospital Financial Performance.

INTRODUCTION

Regional General Hospitals (RSUDs) play a vital and strategic role in the public healthcare service system at the regional level. Within the framework of fiscal decentralization and regional autonomy, government-owned hospitals are not only required to maintain excellent clinical service quality but are also obliged to manage public financial resources effectively, efficiently, transparently, and accountably. Public hospitals face a highly complex dual challenge: on the one hand, they must perform their social function without prioritizing a purely profit-oriented motive (non-profit motive); on the other hand, they must maintain cash flow sustainability, operational efficiency, and financial solvency so that the provision of medicines, pharmaceutical logistics, and supporting medical facilities does not experience structural obstacles.

To address bureaucratic rigidity and procedural inflexibility in conventional regional budget management, the government established the Financial Management Pattern of Regional Public Service Agencies (PPK-BLUD) based on Regulation of the Minister of Home Affairs (Permendagri) No. 79 of 2018. BLUD status provides administrative and financial flexibility to hospital directors and management, including direct management of functional operating revenues, expenditure flexibility based on spending thresholds (budget flexibility), cash and receivables management, procurement of goods/services that is more adaptive to healthcare market dynamics, and management of non-civil-servant human resources. This policy is designed to enable hospitals to respond rapidly to urgent medical needs without being constrained by rigid regional cash budget cycles.

Batin Mangunang Regional General Hospital in Kota Agung, located in Tanggamus Regency, is a major healthcare referral institution that has implemented the BLUD management pattern. As a provider of regional referral healthcare services, the hospital faces very high financing needs for inpatient and outpatient operations, emergency department services, laboratory and radiology support, pharmaceutical logistics, medical consumables (BMHP), and the maintenance of modern

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

electromedical equipment. Nevertheless, the flexibility provided by BLUD status does not automatically guarantee stable financial performance.

The empirical financial performance of Batin Mangunang Regional General Hospital can be objectively observed through the trend in the Cost Recovery Rate (CRR) from 2019 to 2025. The Cost Recovery Rate is a fundamental indicator measuring the ability of hospital functional revenues to cover all operational costs of medical and non-medical services. Theoretically, the ideal CRR for a BLUD institution is at least 100% (full break-even point). The development of the CRR of Batin Mangunang Regional General Hospital is presented in Table 1.

Fiscal Year	Cost Recovery Rate (CRR)	Condition / Performance Description
2019	107.32%	Optimal (Functional revenue exceeds operating costs / surplus)
2020	31.85%	Sharp Decline (Pandemic impact & unexpected surge in emergency costs)
2021	91.40%	Operational Recovery (Increase in realization of BPJS service claims)
2022	16.44%	Extreme Efficiency Crisis (Costs surged beyond functional revenue coverage)
2023	101.15%	Optimal (Post-crisis stabilization toward independent break-even)
2024	96.50%	Near Break-even (Mild structural deficit in service operating costs)
2025	96.75%	Sustainable Stabilization (Consistent operating

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

		revenue)

The data in Table 1 show significant financial volatility during 2020–2022. The most critical point occurred in 2022, when the CRR fell to 16.44%, indicating severe operational cost pressures that could not be covered by the hospital's functional revenues. Although recovery occurred during 2023–2025, the hospital still experienced a mild structural operating deficit in which BLUD revenues had not yet generated a fully independent surplus. These fluctuations indicate that BLUD implementation alone is not sufficient to ensure superior financial performance. Managerial flexibility must be balanced by two major governance pillars: Financial Management Accountability and the Internal Control System (SPI).

Accountability requires every rupiah of public funds to be accounted for transparently, on time, and with a results-oriented approach (value for money). Meanwhile, the SPI serves as a risk mitigation instrument, preventing budget leakage, ensuring orderly transaction authorization, and guaranteeing the reliability of hospital financial reporting data. Given the limited empirical studies examining the integrated model of the effects of BLUD implementation, accountability, and SPI on financial performance in district-level BLUD regional hospitals in Lampung Province, this study aims to analyze these structural relationships at Batin Mangunang Regional General Hospital.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theoretical Foundation (Grand Theory)

This study is built upon three major theoretical foundations that are integrated to explain public sector governance:

1. Agency Theory: Proposed by Jensen and Meckling (1976), this theory explains the contractual relationship between resource owners (principals: local government and the public) and resource managers (agents: hospital management). In the context of BLUD regional hospitals, the separation of ownership and management functions may create information asymmetry and conflicts of interest. Therefore, transparent financial accountability and a strong internal control system are required to monitor agent behavior so that it remains aligned with public interests.
2. Stewardship Theory: Proposed by Donaldson and Davis (1991) and developed by Davis et al. (2018), this theory views organizational managers as stewards who possess integrity and a strong commitment to institutional objectives rather than merely pursuing personal benefits. Within the BLUD framework, budget flexibility is granted based on the assumption that hospital management will optimize all resources to improve service effectiveness and organizational financial

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

performance.

3. Institutional Theory: Pioneered by DiMaggio and Powell (2021), this theory states that organizations tend to adjust their structures, work procedures, and control mechanisms to conform to formal regulations, professional norms, and environmental demands (institutional isomorphism). Regional hospitals adopt the BLUD pattern and the COSO/SPIP-standard internal control framework as a form of compliance with laws and regulations in order to obtain public legitimacy and performance stability.

Review of Research Variables

Hospital Financial Performance: In public healthcare sector organizations, financial performance reflects the effectiveness of achieving functional revenue targets, the efficiency of operational cost allocation, the accuracy of expenditure realization in accordance with the RBA, and the presentation of reliable and transparent financial statements (Jannah et al., 2025; Basabih & Widhakuswara, 2025).

BLUD Implementation: Reflects the degree of adoption of financial flexibility principles and sound business governance in accordance with Permendagri No. 79 of 2018, including direct revenue autonomy, expenditure flexibility within spending thresholds, receivables/cash management, and participatory RBA preparation (Kristanto & Lisdiono, 2025; Zulfahmi et al., 2025).

Financial Management Accountability: Refers to the managerial obligation to account for financial resource management transparently, on time, in compliance with regulations, and openly to stakeholder oversight and external audits (Brenya Bonsu et al., 2023; Pisarra & Marsilio, 2025; Krasodomska et al., 2026).

Internal Control System (SPI): A structured control system referring to the five COSO pillars (control environment, risk assessment, control activities, information and communication, and periodic monitoring) to ensure asset security and reliable reporting (Lubis et al., 2023; Nurkholis et al., 2023; Al Rahhaleh et al., 2023).

Previous Research Matrix (Research Gap)

Table 2 summarizes the mapping of previous studies underlying the novelty position of this research.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Researchers & Year	Research Focus	Main Findings	Position of This Study
Kristanto & Lisdiono (2025)	BLUD & Risk Management	The implementation of non-clinical and financial risks in BLUDs still needs improvement.	Examines the effect of BLUD on the financial performance of Batin Mangunang Regional General Hospital.
Basabih & Widhakuswara (2025)	Hospital Autonomy	Autonomy increases revenue, but cost efficiency remains inconsistent.	Examines the empirical impact on a district-level regional hospital.
Al Rahhaleh et al. (2023)	SPI & Hospital Accountability	SPI and accountability have a positive effect on financial performance.	Contextualizes the model in BLUD regional hospitals in Indonesia.
Lubis et al. (2023)	SPIP & Reporting Quality	SPIP and human resource competence affect the quality of financial reports.	Places overall financial performance as the dependent variable.
Barusman et al. (2026)	Public Sector Accountability	Accountability is determined by training, SOPs, and information systems.	Develops a quantitative test of the effect of accountability on regional hospitals.

Research Hypothesis Development

- Based on the review of existing research and the underlying ideas, the research questions or predictions are developed like this:
- The implementation of BLUD has a positive and significant impact on the financial performance of Batin Mangunang Regional General Hospital.
- Financial management accountability has a positive and important impact on the financial performance of Batin Mangunang Regional General Hospital.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

- The internal control system has a positive and important impact on the financial performance of Batin Mangunang Regional General Hospital.
- H4: The implementation of BLUD, financial management accountability, and the internal control system all have a major impact on the financial performance of Batin Mangunang Regional General Hospital.

RESEARCH METHOD

This study uses a causal associative quantitative approach with a questionnaire survey method. The study population consisted of 125 employees of Batin Mangunang Regional General Hospital who were directly involved in financial governance, budget planning, claim verification, and internal supervision. The sample size was calculated using the Slovin formula with a 5% margin of error (e = 0.05):

$n = N / [1 + N(e)^2] = 125 / [1 + 125(0.05)^2] = 125 / 1.3125 = 95.23 \approx 95$ respondents.

Sampling was conducted using purposive sampling. The instrument was measured using a 1–5 Likert scale. The operationalization of the variables is presented in Table 3.

Research Variable	Main Indicators	Questionnaire Item Focus
BLUD Implementation (X1) (15 Items)	Financial flexibility, budget efficiency, revenue independence, RBA planning.	Autonomy in the direct use of functional revenue, spending thresholds, and adaptive procurement.
Financial Accountability (X2) (15 Items)	Fund transparency, budget accountability, regulatory compliance, reporting quality.	Openness of periodic reporting, compliance with cash expenditure SOPs, and follow-up on audit recommendations.
Internal Control (X3) (15 Items)	Control environment, risk assessment, control activities, information-communication, monitoring.	Structural integrity, identification of claim/expenditure risks, segregation of duties, and periodic SPI audits.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Financial Performance (Y) (15 Items)	Revenue effectiveness, cost efficiency, budget target realization, allocation accuracy.	Achievement of revenue targets, control of service cost waste, and cash accuracy.

The data analysis stages included: Data Quality Tests (Pearson Correlation & Cronbach's Alpha); Classical Assumption Tests (Kolmogorov-Smirnov, Glejser, & VIF); and Multiple Linear Regression Analysis with t-test, F-test, and Coefficient of Determination (Adjusted R^2), assisted by IBM SPSS version 26.

RESULTS AND DISCUSSION

Respondent Characteristics

The demographic profile of the 95 respondents from Batin Mangunang Regional General Hospital is presented in Table 4.

Characteristics	Classification	Frequency	Percentage (%)
Gender	Female	58	61.05%
	Male	37	38.95%
Age Group	< 20 Years	2	2.11%
	20–30 Years	17	17.89%
	31–40 Years	48	50.53%
	41–50 Years	28	29.47%
Highest Education	High School / Equivalent	13	13.68%
	Diploma (D3)	7	7.37%
	Bachelor's / Postgraduate (S1/S2/S3)	75	78.95%
Employment Status	Part-time PPPK	44	46.32%
	ASN / Civil Servant	34	35.79%

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

	Non-Civil-Servant BLUD Staff	17	17.89%
Total Sample		95	100.00%

Table 4 shows that the majority of respondents were female (61.05%), aged 31–40 years (50.53%), held higher education qualifications at the S1/S2/S3 level (78.95%), and were predominantly PPPK and ASN employees, indicating an adequate understanding of BLUD management.

Results of Data Quality and Classical Assumption Tests

The validity and reliability test results are presented in Table 5. All items had calculated r values greater than the critical r value (0.2017) and Cronbach's Alpha values greater than 0.95; therefore, all instruments were declared valid and highly reliable.

Variable	Number of Items	Calculated r Range	Critical r	Cronbach's Alpha	Status
BLUD Implementation (X1)	15 Items	0.534–0.919	0.2017	> 0.95	Valid & Reliable
Financial Accountability (X2)	15 Items	0.655–0.928	0.2017	> 0.95	Valid & Reliable
Internal Control (X3)	15 Items	0.604–0.900	0.2017	> 0.95	Valid & Reliable
Financial Performance (Y)	15 Items	0.677–0.890	0.2017	> 0.95	Valid & Reliable

The Classical Assumption Tests showed that the regression model had no bias: the Kolmogorov-Smirnov test gave an Asymp. The significance level is 0.308, which is greater than 0.05, showing that the residuals follow a normal distribution. The Glejser test showed that all the independent variables had p-values higher than 0.05, which means the assumption of homoscedasticity was met. The multicollinearity test results are shown in Table 6.

Results of Multiple Linear Regression Analysis and Partial Test (t-Test)

The estimated regression coefficients, partial t-test results, and multicollinearity test results are summarized in Table 6.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Model Predictor	Unstd. Coeff (B)	Std. Error	Std. Coeff (β)	t-Statistic	Sig. (p)	Tolerance	VIF
(Constant)	5.408	2.533	—	2.135	0.035	—	—
BLUD Implementation (X1)	-0.213	0.132	-0.250	-1.617	0.109	0.069	14.465
Financial Accountability (X2)	0.489	0.146	0.578	3.345	0.001	0.055	18.101
Internal Control (X3)	0.623	0.088	0.608	7.078	0.000	0.224	4.470

Multiple linear regression equation:

$$Y = 5.408 - 0.213(X1) + 0.489(X2) + 0.623(X3) + e$$

The t-test results indicate:

1. BLUD Implementation (X1): Coefficient -0.213; t = -1.617; sig. = 0.109 (> 0.05). H1 is rejected (no significant partial effect).
2. Financial Accountability (X2): Coefficient +0.489; t = 3.345; sig. = 0.001 (< 0.05). H2 is accepted (positive and significant effect).
3. Internal Control (X3): Coefficient +0.623; t = 7.078; sig. = 0.000 (< 0.05). H3 is accepted (positive and most dominant significant effect).

Results of Simultaneous Test (F-Test) and Coefficient of Determination (R^2)

The ANOVA and coefficient of determination tests are presented in Table 7.

Source of Variation	Sum of Squares	df	Mean Square	F-Statistic	Sig. (p)	R	Adjusted R^2
Regression	6427.676	3	2142.559	171.503	< 0.001	0.922	0.845
Residual	1136.850	91	12.493				
Total	7564.526	94					

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

The F-statistic of 171.503 (sig. < 0.001) demonstrates that H4 is accepted (all independent variables At the same time, they have a big impact on how well a company does financially. The Adjusted R Square value of 0.845 shows that 84.5% of the changes in the hospital's financial performance are explained by the three variables considered in the study.The other 15.5% is due to factors that were not included in the research model.

Comprehensive Discussion

1. The Effect of BLUD Implementation on Financial Performance (H1 Rejected): The t-test demonstrates that BLUD implementation does not have a significant partial effect (sig. = 0.109). This finding confirms that BLUD financial autonomy and flexibility do not automatically produce excellent financial performance. Within the Stewardship Theory framework, the delegation of budget flexibility requires managerial capacity readiness, revenue forecasting skills in the RBA, and adequate staff capabilities. At Batin Mangunang Regional General Hospital, expenditure flexibility that has not been accompanied by optimization of BPJS claim collection and operational cost control has resulted in BLUD status being unable to independently provide a significant contribution to hospital financial efficiency (Basabih & Widhakuswara, 2025; Kristanto & Lisdiono, 2025).
2. The Effect of Financial Management Accountability on Financial Performance (H2 Accepted): Accountability was found to have a positive and significant effect on financial performance (sig. = 0.001). This supports Agency Theory, which argues that reporting transparency and orderly accountability administration can minimize budget distortions (moral hazard) and increase stakeholder trust. Proper record-keeping facilitates the evaluation of operational expenditures and supports efficient fund allocation (Al Rahhaleh et al., 2023; Barusman et al., 2026).
3. The Effect of the Internal Control System on Financial Performance (H3 Accepted): The SPI was found to have a positive, significant, and most dominant effect (sig. = 0.000; B = 0.623). Referring to Institutional Theory, compliance with the SPI framework strengthens governance through the separation of authorization functions, claim risk management, and periodic SPI supervision. This directly prevents budget leakage and accelerates the settlement of hospital receivables (Lubis et al., 2023).
4. Simultaneous Effect (H4 Accepted): The simultaneous effect of 84.5% demonstrates that BLUD flexibility, financial accountability, and SPI are complementary. BLUD flexibility will only have

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

an optimal impact when it operates within a transparent accountability mechanism and a strong internal control system.

5.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

From the data analysis and discussion, here are the conclusions that can be made:

1. The implementation of BLUD does not have a major impact on the financial performance of Batin Mangunang Regional General Hospital, so the hypothesis H1 is rejected.
2. Financial Management Accountability has a positive and important influence on Financial Performance, so the hypothesis H2 is accepted.
3. The internal control system has a good and important effect on financial performance, and it is the biggest factor in this relationship (H3 is supported).
4. The implementation of BLUD, financial management accountability, and the internal control system all have a big impact on financial performance (H4 is accepted), and together they explain 84.5% of the variation in financial performance (Adjusted $R^2 = 0.845$).

Recommendations

1. For the Management of Batin Mangunang Regional General Hospital: It is recommended to optimize human resource competence in RBA preparation, implement integrated non-clinical and financial risk management, and strengthen the function of the Internal Supervisory Unit (SPI).
2. For the Tanggamus Regency Government: It is recommended to strengthen the monitoring function of the BLUD Supervisory Board and accelerate the integration of the hospital financial information system with the regional financial system.
3. For Future Researchers: It is recommended to explore additional variables such as the Hospital Management Information System (SIMRS) and transformational leadership, as well as expand the sample coverage to various regional hospitals at the provincial level.

REFERENCES

Al Rahhaleh, N. A., Al-Khyal, T. A., Alahmari, A. D., & Al-Hanawi, M. K. (2023). The financial performance of private hospitals in Saudi Arabia: An investigation into the role of internal control and financial accountability. PLoS ONE, 18(5), 1–22. https://doi.org/10.1371/journal.pone.0285813

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Basabih, M., & Widhakuswara, I. (2025). Has Regional Hospital Autonomy Achieved Its Goals? Lessons Learned from Indonesia: A Systematic Review. Kesmas: Jurnal Kesehatan Masyarakat Nasional, 20(3), 174–184. https://doi.org/10.7454/kesmas.v20i3.2248

Bobe, B. J., & Teklay, B. (2025). Integrating total quality management and management control systems: A systematic literature review and proposed integrative framework. Journal of Accounting & Organizational Change, 21(1), 102–128. https://doi.org/10.1108/JAOC-10-2024-0337

Brenya Bonsu, A., Appiah, K. O., Gyimah, P., & Owusu-Afriyie, R. (2023). Public sector accountability: do leadership practices, integrity and internal control systems matter? IIM Ranchi Journal of Management Studies, 2(1), 4–15. https://doi.org/10.1108/irjms-02-2022-0010

Davis, J. H., Schoorman, F. D., & Donaldson, L. (2018). Toward a stewardship theory of management. Business Ethics and Strategy, 22(1), 473–500. https://doi.org/10.4324/9781315261102-29

DiMaggio, P. J., & Powell, W. W. (2021). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. The New Economic Sociology: A Reader, 48(2), 111–134. https://doi.org/10.2307/2095101

Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. Australian Journal of Management, 16(1), 49–64. https://doi.org/10.1177/031289629101600103

Ghozali, I. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 (Edisi 10). Semarang: Badan Penerbit Universitas Diponegoro.

Jannah, M., Idrus, M., & Nuraisyiah, N. (2025). Analisis Kinerja Keuangan Rumah Sakit Umum Daerah Berdasarkan Peraturan Dirjen Perbendaharaan. RIGGS: Journal of Artificial Intelligence and Digital Business, 4(4), 2061–2068. https://doi.org/10.31004/riggs.v4i4.3667

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4), 305–360.

Krasodomska, J., Zarzycka, E., Dobija, D., & Dumay, J. (2026). Critical dialogic accountability online: Responsibility networks and the dynamics of legitimacy repair. Accounting, Auditing and Accountability Journal, 39(9), 126–153. https://doi.org/10.1108/AAAJ-05-2025-7944

Kristanto, P. F., & Lisdiono, P. (2025). Risk Management Practices in Regional Public Hospitals: An Analysis of BLUD Financial Management in Accordance with Ministerial Regulations. E-

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Jurnal Akuntansi, 35(2), 417–431. https://doi.org/10.24843/eja.2025.v35.i02.p08

Lubis, D. M., Khoiru Rusydi, M., & Prastiwi, A. (2023). The Role of the Government's Internal Control System and Human Resource Competence on the Quality of Financial Reports With Leadership Commitment as Moderation. Journal of World Science, 2(7), 1062–1070. https://doi.org/10.58344/jws.v2i7.335

Nurkholis, N., Mardiati, E., Fachriyah, N., Prayudi, M. A., & Widaninggar, N. (2023). Is it possible to achieve a "fit" of management control practices and strategies in Indonesia's reformed public hospitals? Journal of Accounting and Investment, 24(2), 272–291. https://doi.org/10.18196/jai.v24i2.16949

Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 79 Tahun 2018 tentang Badan Layanan Umum Daerah. Jakarta: Kementerian Dalam Negeri.

Pisarra, M., & Marsilio, M. (2025). Non-financial reporting for accountability in the public healthcare sector: A structured literature review. Journal of Public Budgeting, Accounting and Financial Management, 37(6), 220–243. https://doi.org/10.1108/JPBAFM-05-2024-0078

Ringgala, S., Rahman, S., Nilwan, A., & Rama Putra Barusman, A. (2026). Enhancing the performance of financial accountability in public sector organizations: A case study of the Dinas Penanaman Modal and PTSP, Lampung Province. Proceeding International Conference on Administrative Science.

Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach (7th ed.). Chichester: John Wiley & Sons.

Wolf, T., Kuttner, M., Feldbauer-Durstmüller, B., & Mitter, C. (2020). What we know about management accountants' changing identities and roles – a systematic literature review. Journal of Accounting & Organizational Change, 16(3), 311–347. https://doi.org/10.1108/JAOC-02-2019-0025

Zulfahmi, Z., Yuliaty, I., & Nurhaida, N. (2025). Pengaruh Penerapan Status BLUD Terhadap Kinerja Keuangan dan Akuntansi BLUD RSUD. Journal of Medical Science, 6(1), 35–41. https://doi.org/10.55572/jms.v6i1.148

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License