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Digital Transformation and Public-Sector Accounting: A Systematic Review of Accountability, Transparency, and Financial Reporting

Eli Safrida*, Erlina, and Agung Wahyudhi Atmanegara

Doctoral Program in Accounting, Universitas Sumatera Utara, Medan, 20155, Indonesia

ABSTRACT

Purpose – To critically synthesise the assessed evidence on digital transformation and public-sector accounting. **Design/methodology/approach – A** preliminary systematic review of 51 provisionally included reports from 62 assessed reports. Thirty-one candidates remain pending and one report was not retrieved; independent human verification and search reconciliation are incomplete. These findings do not represent a completed systematic review. **Findings –** Evidence separates adoption intentions, prototype functionality, administrative accountability scores, citizen responsibility perceptions and implementation accounts. Capability, institutional authority, intermediaries and vendor arrangements condition potential benefits. Secondary and conceptual reports explain mechanisms without establishing general causal effects. **Originality/value –** A proposed framework separates digital capabilities, accounting mechanisms, accountability quality and public outcomes. Mediation and moderation pathways remain propositions requiring empirical validation.

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*Corresponding author: Erlina,
Doctoral Program in Accounting, Universitas Sumatera Utara, Medan, 20155, Indonesia.
E-mail: elisafrida@students.usu.ac.id (Eli Safrida)
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1. Introduction

Governments increasingly rely on enterprise resource planning systems, electronic tax services, procurement platforms, open-data portals, data analytics, artificial intelligence, cloud computing, and blockchain. Government accounting is therefore no longer limited to recording transactions and issuing periodic reports. Financial data can be processed in real time, reconciled across systems, tested through algorithms, and disclosed to oversight institutions and citizens. Although these developments promise efficiency, their public value depends on whether the resulting information can be traced, understood, contested, and used for correction.

Empirical findings remain mixed. Cloud-based enterprise resource planning can reduce manual consolidation and increase central transparency, yet it may constrain local accountants and deepen dependence on vendors (Carlsson-Wall et al., 2022). Artificial intelligence and analytics allow auditors to examine large datasets, identify anomalies, and support continuous auditing (Alonso-Morales et al., 2026; Leocádio et al., 2025). Conversely, automated systems may conceal accounting assumptions, displace responsibility, and harm vulnerable groups when explanation and appeal mechanisms are absent (Busuioc, 2021; Nikidehaghani et al., 2023).

Additional comparative evidence reinforces the distinction between digital adoption and substantive accountability. In Russian public procurement, Sirotkina and Lazarevich (2022) identify transparency and budget-saving benefits alongside process complexity and quality concerns; an Indonesian case study likewise associates e-procurement with efficiency and accountability while documenting infrastructure, skills, and inclusion barriers (Kasmono et al., 2025). These findings motivate an analysis of the institutional conditions through which digital records become usable for scrutiny rather than treating platform deployment as an accountability outcome.

These divergent outcomes suggest that technology does not produce accountability directly. Digitalisation creates public value only when it is supported by data quality, professional competence, internal control, oversight authority, and meaningful participation. Transparency portals, for example, do not necessarily provide useful accounting information. Evidence from Spanish regional governments reveals uneven disclosure quality and limited attention to accounting information (Curto-Rodríguez et al., 2025), while comparative evidence from Australia and Germany distinguishes user-oriented transparency from disclosure undertaken mainly to satisfy regulation (Coghill et al., 2026).

This preliminary systematic review asks which digital technologies and accounting domains appear in the assessed reports, which accounting and institutional mechanisms may connect digital transformation to accountability, and which limitations constrain interpretation. The current synthesis is provisional because screening, retrieval, source-level verification and search-record reconciliation are incomplete. It cannot support a claim of exhaustive coverage or a final systematic-review conclusion.

2. Literature Review & Hypothesis Development

2.1. Government accounting as accountability infrastructure

Public accountability requires government actors to provide information, explain decisions, face evaluation, and accept consequences. Accounting supplies much of this infrastructure

because budgets, financial statements, performance information, procurement records, and audit findings create objects that can be scrutinised. Transparency should therefore not be reduced to the quantity of available data. Information must be relevant, comparable, timely, and connected to forums that can demand explanations and initiate corrective action.

Digitalisation expands accounting capacity in three ways. Integrated systems accelerate recording, consolidation, and reporting; analytics shift oversight from ex-post sampling toward transaction-population testing and risk detection; and digital portals extend access beyond the organisation. These capacities remain institutionally contingent. Without access rights, data standards, follow-up authority, and correction mechanisms, technology may increase visibility without strengthening accountability.

2.2. Digital accountability and emerging risks

A complementary perspective comes from Cavicchi and Vagnoni (2023), whose action research in a welfare-provision non-governmental organisation demonstrates a reciprocal relationship between digital information systems and stakeholder conversations about accountability. Because the setting is an NGO working with public and private funders, this study is used as adjacent conceptual evidence, not as direct evidence of governmental financial-reporting performance.

Digital technology extends the object of accountability from human decisions to data, models, system providers, and inter-organisational relationships. In algorithmic governance, the relevant questions concern not only predictive accuracy but also who can explain model assumptions, correct data, suspend use, and provide remedies. Busuioc (2021) frames these challenges as information, explanation, and consequence gaps. The Australian Robodebt case demonstrates how accounting assumptions embedded in automation can generate debt claims while making contestation difficult for affected citizens (Nikidehaghani et al., 2023).

Digital accountability is also participatory. Infrastructure and internet access may create channels for engagement, but benefits weaken when citizens lack equal skills, devices, or opportunities. E-participation and digital access jointly strengthen accountability (Fırtın et al., 2026). Open-data initiatives similarly support monitoring and participation, although poor data quality, limited digital literacy, bureaucratic resistance, and unequal access constrain results (Hidayat, 2025).

2.3. Indonesian regulatory foundation

In Indonesia, digital government accounting operates within the legal framework of public financial management. Government Regulation No. 71 of 2010 establishes accrual-based Government Accounting Standards, while Minister of Finance Regulation No. 232/PMK.05/2022 governs institutional accounting and financial reporting at the central-government level. Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020 connect regional planning, budgeting, administration, accounting, reporting, and accountability. Digital systems must therefore preserve classification consistency, accounting bases, reconciliation, transaction trails, and disclosure quality; processing speed cannot replace compliance with substantive standards.

Government Regulation No. 60 of 2008 on the Government Internal Control System remains applicable when transactions are automated. Its control environment, risk assessment, control activities, information and communication, and monitoring principles must be translated into access controls, segregation of duties, data validation, system logs, change management,

recovery procedures, and follow-up of findings. Digitalisation changes the objects and evidence of internal control rather than diminishing its importance.

Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems, Presidential Regulation No. 132 of 2022 on the National Electronic-Based Government System Architecture, and Presidential Regulation No. 82 of 2023 on accelerated digital transformation provide the institutional architecture for integration. Presidential Regulation No. 39 of 2019 on One Data Indonesia adds data standards, metadata, interoperability, reference codes, and master data. At the regional level, Minister of Home Affairs Regulation No. 70 of 2019 establishes the Regional Government Information System. These rules imply that system quality must be assessed through connected processes, consistent definitions, reliable exchange, and traceable information sources.

Electronic procurement must also comply with Presidential Regulation No. 16 of 2018, most recently amended by Presidential Regulation No. 46 of 2025, from needs identification through contract completion. Public access under Law No. 14 of 2008 on Public Information Disclosure must be balanced with Law No. 27 of 2022 on Personal Data Protection. Fiscal transparency does not justify unrestricted disclosure, while data protection should not become a pretext for excessive secrecy. Information classification, access restrictions, security, explicit processing purposes, correction, and appeal mechanisms are consequently integral to accountable digital accounting.

3. Methodology

The original review inventory records 565 Scopus records and 91 title-and-abstract candidates after 474 recorded exclusions. A reported initial search was conducted on 19 September 2026 using Scopus history entry 80, with publication years 2021–2026, journal articles, final publication stage, and Business, Management and Accounting (BUSI) filters. The historical query is reproduced in Appendix A. It contains misspelling, truncation and Boolean-grouping issues; therefore, it is not treated as an adequate final search strategy. A corrected strategy and benchmarking procedure are proposed in Appendix B but have not been executed for this revision.

A supplementary Scopus CSV received on 27 October 2026 contains the top 100 relevance-ranked records. The full search string, the complete result total and the total set exported under that search have not been confirmed from the file. A screening subset of 47 records identified as Article with inventory years 2020–2026 was examined using titles and abstracts. These 47 are an exploratory subset and are not represented as the complete output of a corrected systematic search. The revised year range is applied only to this supplementary subset; the historical 2021–2026 inventory remains unchanged.

The 47 records comprise 13 provisionally accounting-focused candidates, six requiring clarification, and 28 adjacent or outside the core focus. EID, DOI and normalised-title matching against the historical research book identified nine previously recorded items: three with historical full-text inclusion and six with historical title/abstract exclusion. Among the 13 core candidates, two are historical inclusions and 11 have no automatic match in that workbook. These 11 remain candidates, not included studies; full-text availability, eligibility and duplicate status require verification. The earlier working corpus therefore remains at 51; it is not increased to 62 on the basis of title and abstract screening.

The historical assessment inventory comprises 91 original candidates and three supplementary reports. Of the 94 reports, 62 were assessed, 31 original candidates were awaiting retrieval and assessment, and one original report (PSA039) was not retrieved. The assessed reports were provisionally recorded as 51 included and 11 excluded. These numbers are inherited working records; they are not a verified final PRISMA flow. The preliminary set of 51 comprises 50 original reports and one supplementary report. Whether individual cited references belong to this set cannot be confirmed without the underlying study-level register. The historical search display reported 563 records, the workbook contained 565 records, and a rerun on 10 October 2026 produced 590 records. A previous matching exercise reported 558 matches, seven unmatched workbook rows and 32 unmatched rerun records. Although 558 + 7 = 565 and 558 + 32 = 590, the reasons for the differences and the identity and deduplication of all records remain unresolved. The historical Master Research Book and the 17-report assessment workbook were recovered for this revision. The definitive 590-record export and original screening-decision log were not located; the recovered workbooks record provisional rather than independently verified decisions. Consequently no definitive database, final count or complete selection diagram can be established here.

Eligible core studies should substantively address government accounting, financial reporting, budgeting, audit, control, procurement or public financial management, and digital technology. Reports addressing algorithmic or citizen accountability without a direct accounting outcome are treated as adjacent conceptual evidence, not as tests of accounting outcomes. The 17 additional reports were previously subject to AI-assisted single-pass assessment and descriptive appraisal. Independent human verification and design-appropriate appraisal of all included reports have not been completed. Review articles and conceptual studies are distinguished from primary empirical reports; studies cited within reviews are not counted as independent primary observations. Final-issue year and online-publication date must be recorded separately and checked against a documented search cut-off.

Table 1. Selection status and corpus scope

Stage	Number	Description
Original Scopus records	565	Initial workbook; historical search count unresolved
Original title–abstract candidates	91	474 exclusions from 565 records
Supplementary reports	3	Separately documented provenance
Combined assessment inventory	94	91 + 3
Reports assessed	62	59 original + 3 supplementary
Working included reports	51	50 original + 1 supplementary
Full-text exclusions	11	9 original + 2 supplementary

Stage	Number	Description
Pending retrieval and assessment	31	Outside the synthesis
Not retrieved	1	PSA039; no eligibility decision
Additional assessments	17	13 accounting-focused + 4 supporting
Human independent verification	Not completed	AI-assisted single-pass assessment is disclosed

Source: Processed by the authors, 2026

4. Results and Discussion

4.1. Corpus characteristics

The previous working record describes 51 provisionally included reports, with final-issue years recorded as four in 2021, ten in 2022, three in 2023, five in 2024, sixteen in 2025 and thirteen in 2026. These descriptive counts are retained only as provisional figures inherited from the original manuscript and must be checked against the underlying register. They do not indicate trends in the complete eligible literature. A reference list can include sources used for contextual discussion and is not itself a verified list of included studies.

The 11 unmatched accounting-focused candidates from the top-100 supplementary export were not added to the 51-report working set. Their identifiers, titles and DOI values are recorded separately in Appendix E for transparent follow-up. The remaining unmatched records do not automatically qualify as included studies.

Evidence is interpreted according to its outcome and design. Surveys of perceived reporting quality or adoption, administrative indicators, post-implementation accounts, prototypes and conceptual analyses answer different questions. The examples in Table 2A and the 51-record working register in Appendix D make these distinctions visible; they are not a complete extraction matrix or a formal risk-of-bias assessment. Study-level information and eligibility remain subject to verification against the original reports.

Table 2. Profile of the 51 reports in the working synthesis

Dimension	Category	Reports
Final-issue year	2021	4
Final-issue year	2022	10
Final-issue year	2023	3
Final-issue year	2024	5
Final-issue year	2025	16
Final-issue year	2026	13
Assessment batch	Original recorded inclusions	34
Assessment batch	Additional full-text inclusions	17
Additional reports	Accounting-focused	13
Additional reports	Supporting accountability	4
Additional reports	Empirical or design demonstration	11
Additional reports	Conceptual or secondary	6

Source: Processed by the authors, 2026. One article may receive more than one code.

Table 2A. Illustrative study-level evidence by design and outcome

Study / setting	Technology and accounting domain	Design and outcome described in manuscript	Inference and limitation
Diah et al. (2026); Indonesian local government	IT capability; accounting information systems; reporting	Cross-sectional survey of 735 employees; self-reported reporting quality	Associations; temporal causality not established.
Nyamuame et al. (2026); Ghana	Digital technologies; financial reporting	Survey of 344 accountants and finance officers; perceived reporting quality and leadership	Self-reported, cross-sectional; no temporal mediation claim.
Carlsson-Wall et al. (2022); Sweden	Cloud ERP; management accounting	Implementation case; consolidation, transparency and local work	Context-specific; central and local consequences differ.
Prux et al. (2021); Brazil	Blockchain; government accounting	94 professionals; expected benefits and barriers	Expectations do not demonstrate post-implementation outcomes.
Hoxha et al. (2025); Albania	Accounting automation	Expert projections from 50 officials	Estimates are not observed reductions in errors or costs.
Alonso-Morales et al. (2026); Europe	Artificial intelligence; public audit	Survey of 219 auditors; perceived benefits and intention	Intention is not realised audit effectiveness.
Leocádio et al. (2025); Portugal	Analytics; expenditure audit	Algorithm application in one public-security agency	Process demonstration; durability and generalisability untested.
Kasmono et al. (2025); Indonesia	Electronic government procurement	Ten informant interviews, observation and documents	Implementation barriers; no general causal effect on corruption.
Abdullahi et al. (2022); Nigeria	E-tendering; procurement	Prototype and mock tender with ten professionals	Proof of concept; long-term production effects not established.
Bronić et al. (2022); Croatia	Online budget disclosure	Administrative analysis of 556 local governments; budget indicators	Associations; document availability is not a measure of citizen use.
Alon-Barkat et al. (2025); Netherlands	Algorithmic responsibility; adjacent evidence	Vignette experiment; 2,483 outcome-complete respondents	Perceived responsibility; not government

Study / setting	Technology and accounting domain	Design and outcome described in manuscript	Inference and limitation
			accounting performance.
Busuioc (2021); public algorithmic governance	Algorithmic accountability; adjacent evidence	Conceptual analysis of information, explanation and consequences	Conceptual support; not a test of accounting mediation.

Note: This illustrative matrix reproduces descriptions from the supplied manuscript. Eligibility, sample details and source texts have not been independently verified. The complete requested matrix requires the final study register and original reports.

4.2. Information production and financial reporting

Reporting evidence differs in design and outcome. Diah et al. (2026) report associations between information-technology capability, accounting-information-system quality, and financial-reporting quality in a cross-sectional survey of 735 Indonesian local-government employees. Nyamuame et al. (2026) examine 344 Ghanaian accountants and finance officers and report leadership-related differences in associations between digital technologies and reporting quality. Both studies use self-reported, one-time data, so their mediation or moderation estimates do not establish temporal causality. Challoumis et al. (2026), by contrast, advance a conceptual framework rather than an implementation test. These sources support a plausible role for information-system quality and leadership, with different levels of empirical support.

The Swedish cloud-ERP case shows why integration cannot be evaluated solely through central reporting efficiency. Carlsson-Wall et al. (2022) document less manual consolidation and greater central transparency alongside reduced local customisation, added local manual work, and vendor dependence. Integration can therefore improve central information processing while weakening locally useful information. Brazilian blockchain evidence concerns expected benefits and adoption barriers among 94 professionals rather than demonstrated post-implementation effects (Prux et al., 2021). Albanian automation estimates are expert projections from 50 officials rather than observed error or cost reductions (Hoxha et al., 2025). Competence, implementation maturity, and the distribution of control are boundary conditions suggested by these comparisons, not universally established moderators.

Grossi and Argento (2022) explain accounting change through network, collaborative and digital governance in a purposive traditional review. Agostino et al. (2022) similarly frame the translation of digital data into performance measures and accountability in a special-issue introduction. Argento et al. (2025) organise accounting, auditing and accountability research across individual, organisational and societal levels. These secondary and conceptual reports inform interpretation; their underlying papers are not treated as independent new observations. Sri Lankan hybrid ethnography links big-data potential to political culture and limited awareness in accounting and budgeting, using 12 heterogeneous samples across offline and digital platforms during COVID-19 (Nagirikandalage et al., 2025). The Nigerian Federal Ministry of Finance study combines 250 questionnaires with observation and reports low budget allocation and infrequent training for electronic records (Abdulkareem et al., 2022).

These studies identify context-specific implementation conditions rather than causal reporting-quality effects.

4.3. Auditing, control, and fiscal-risk management

Comparative procurement studies further qualify the assumed anticorruption effect of digital platforms. Sirotkina and Lazarevich (2022) report that Russian electronic procurement increased procedural openness but also created implementation burdens and new opportunities for manipulation. In East Java, Kasmono et al. (2025) identify technological infrastructure costs, workforce capability, resistance to change, and access disparities for small enterprises. These qualitative findings support the proposition that traceable transactions require complementary institutional oversight and inclusive implementation; neither study establishes a general causal effect on corruption rates.

Audit evidence distinguishes acceptance from implemented controls. Alonso-Morales et al. (2026) survey 219 European public auditors and examine perceived benefits and intention to use artificial intelligence; actual adoption and realised audit outcomes were not observed. Leocádio et al. (2025) develop and apply customised algorithms in one Portuguese public-security agency to test expenditure limits and economic classifications. Mokeeva and Yurko (2023) analyse two years of regional procurement data using control indicators. The latter studies offer more direct process evidence than an intention survey, but do not establish durable improvements in accountability across institutions. Detecting suspicious transactions must also be distinguished from confirming fraud or securing corrective action.

Technology does not replace audit governance. Independence, resources, institutional capacity, infrastructure, training, and recommendation follow-up remain decisive in internal public-procurement audit (Yanuarisa et al., 2025). Swedish value-for-money audits of municipal digital ventures focus more often on organisation, governance, and internal control than on economy, efficiency, effectiveness, or public value (Engström et al., 2026). Digital audit can therefore create procedural assurance without establishing that digital expenditure produces benefits. Similar caution applies to tax-administration audit maturity and digital fiscal integrity, where cross-country associations do not establish causality (Umbet et al., 2025). E-invoicing, integrated data, and risk-based audit may improve revenue administration when legal frameworks also protect privacy and taxpayer rights (Contreras et al., 2026).

Bracci et al. (2026) combine the technology acceptance model with status quo bias in an exploratory international survey of supreme-audit-institution personnel. Perceived usefulness and data-mining anxiety help explain acceptance or resistance, but the outcome is self-reported adoption intention rather than achieved audit effectiveness. The article's abstract and tables use N = 206, whereas the method text reports 202 responses; this inconsistency and contradictory wording around two paths warrant caution in interpreting exact estimates. Ferry et al. (2022) discuss changes in audit timing, location and professional roles as a conceptual agenda. Their account of continuous auditing is not an evaluated implementation effect.

The distinction between public disclosure and effective scrutiny is also visible in platform-oriented research. Dunayev et al. (2023) develop a smart-city participation model linking digital platforms with public involvement in financial monitoring, but the model should be treated as design-oriented evidence rather than a demonstrated improvement in fiscal

accountability. Cavicchi and Vagnoni (2023) provide a contrasting, organisation-level account in which stakeholders jointly shape the information needed for accountability.

4.4. Fiscal transparency and participation

Open data can widen public scrutiny, but useful openness requires relevant and usable information. Spanish regions differ substantially in active transparency, with accounting information often receiving limited attention (Curto-Rodríguez et al., 2025). Australian and German local governments disclose more consistently in tightly regulated areas such as procurement and external audit, whereas performance reporting, fiscal risk, and user-friendly access vary more widely (Coghill et al., 2026).

Disclosure can coincide with different fiscal outcomes. Bronić et al. (2022) analyse all 556 Croatian local governments and find associations with higher expenditure and greater deficit probability as well as constraints on pre-election budget cycles. Their measure records online availability of five documents, rather than citizens' use or disclosure quality. Zhumanova et al. (2026) report that GovTech maturity explains 33.1% of budget-transparency variation and 28.1% of variation in a Corruption Perceptions Index based proxy described as trust-related. That proxy is not a direct measure of institutional trust, and the cross-sectional models cannot establish causality. These studies suggest that disclosure, fiscal restraint, and trust are distinct outcomes. Descriptive big-data evidence identifies fragmentation, capability, and privacy constraints (Dei, 2024); an Indonesian single-case study reports perceived reductions in corruption opportunities (Darusalam et al., 2024), while Ukraine aggregate modelling identifies associations without isolating accounting mechanisms (Yefimenko et al., 2025).

Budget visualisation also illustrates the difference between disclosure and citizen use. García-García and Alonso-Magdaleno (2022) survey managers responsible for two applications in 34 Spanish regional and local governments. Reported use centres on media and political groups; managers supply some information that would ideally be collected directly from users. A general improvement in citizen comprehension or trust therefore cannot be inferred. In Estonia, 16 interviews inform a proposed blockchain participatory-budgeting model with deliberation and fund-tracking features (Ibrahimy et al., 2025). The proposed model's trust and participation benefits require post-implementation testing. In contrast, Irwansyah et al. (2022) analyse cross-sectional administrative data from 435 Indonesian districts and report ordered-logit associations between digital-government indicators and LAKIP performance-accountability categories. This administrative outcome is distinct from citizen understanding, answerability or trust, and the design does not establish a causal technology effect.

4.5. Taxation, procurement, and fiscal-risk management

Fiscal-platform studies principally examine acceptance, institutional design, or macro-level associations. Cani et al. (2025) find that operator capability, ICT-service quality, and logistics are associated with Albanian e-fiscalisation acceptance; tax-administration support and trust are significant in ordered-logit analysis but not in the linear specification. Nuryanah et al. (2024) examine stated acceptance of an Indonesian XBRL tax-return feature before full implementation, so they cannot demonstrate realised reporting or compliance benefits. Krasnozhon and Yatsun (2024) compare secondary country evidence, while Mojaki et al. (2024) develop a literature-based procurement framework. Aboelazm et al. (2026) provide legal and institutional comparisons. These findings identify implementation requirements and testable

expectations, but do not supply equivalent evidence of achieved procurement efficiency or reduced fraud.

The Nigerian procurement reports distinguish design requirements from implemented impact. Afolabi et al. (2022) survey 759 construction stakeholders to identify procurement vulnerabilities and appropriate digital tools; the evidence is perceptual and does not demonstrate eliminated corruption. Abdullahi et al. (2022) develop NPS-eTender and validate its workflow through a mock tender with ten professionals. Functional and expert validation supports a proof of concept, while production effectiveness and long-term accountability remain untested. In East Java, interviews with ten informants, observation and documents reveal infrastructure, capability, change-resistance and small-business access barriers (Kasmono et al., 2025). Together, the studies support a bounded implementation argument without supplying interchangeable efficiency or fraud-reduction estimates.

Crisis-oriented fiscal-risk management requires aligned risk indicators, continuous monitoring, consolidated financial and sustainability reporting, accrual information, and secure digital infrastructure (Oliinyk et al., 2023). Full-text verification of Lysiak et al. (2021) clarifies a different evidentiary contribution: the study applies Kohonen self-organising maps with the SOM-Ward algorithm to classify Ukrainian local budgets using financial conditions during 2017–2020. Its demonstrated contribution is fiscal classification and visualisation. The authors propose that accessible visual information could support fiscal-policy communication and public trust, but the study does not directly measure citizens' understanding or trust, nor estimate the causal effect of using the tool on fiscal sustainability. Consequently, analytical classification, public communication, and achieved accountability should be evaluated as separate outcomes.

4.5.1. Adjacent governance evidence and conceptual extension

The following studies concern broader digital governance, responsibility or financial crime. They inform conceptual interpretation and future questions; they are not used as direct evidence that government accounting outcomes improved.

Evidence from adjacent digital-governance domains adds two important qualifications. A country-panel analysis by Lygina et al. (2026), covering 171 countries and 982 observations during 2012–2024, reports an inverse association between e-government development and the Basel Anti-Money Laundering Index; this is an association with national money-laundering vulnerability, not a direct estimate of public-sector accounting quality. In Jordan, Al-Zaza and Al-Khasawneh (2023) report a statistically significant relationship between perceived e-government implementation and anticorruption effectiveness using 596 valid questionnaires from university teaching staff. The reliance on respondents outside the government agencies being evaluated limits the interpretation of institutional outcomes.

The organisational adoption pathway is illustrated by Omonov and Ahn (2025), who surveyed 501 public employees in Uzbekistan and identified perceived usefulness, compatibility, readiness, accountability and ethical regulation as enabling conditions for AI-chatbot adoption, alongside complexity, resistance and data-security concerns. Their dependent construct concerns adoption, not verified improvements in financial controls. Similarly, Pocher et al. (2023) demonstrate graph-based machine-learning techniques for detecting suspicious cryptocurrency transactions; this technical financial-crime application is

informative for anomaly-detection mechanisms but should not be conflated with evidence of implementation in government accounting.

Algorithmic research shifts attention from efficiency to responsibility. Artificial intelligence may improve anomaly detection, prediction, automation, and real-time reporting, but data quality, skills, ethics, privacy, and governance determine whether these benefits remain accountable (Aldemir & Uçma Uysal, 2025). European public organisations adopt big data more readily than artificial intelligence because the latter creates stronger openness, ethical, and risk concerns (Tilly et al., 2026). Proprietary systems can intensify expertise asymmetries among governments, vendors, auditors, and citizens. Accountability therefore requires reconstruction of inputs, assumptions, models, human decisions, and appeal pathways, as demonstrated by Robodebt (Nikidehaghani et al., 2023). Public accountability concerns also change across an innovation life cycle, moving among functionality, privacy, expertise, financing, accessibility, and collaboration (Polzer & Öner, 2025).

Supporting algorithmic-accountability evidence sharpens the institutional comparison. A preregistered Dutch vignette experiment with 2,483 outcome-complete respondents finds no reduction in attributed public-organisational responsibility for algorithmic versus human discrimination, but lower responsibility when algorithm development is outsourced (Alon-Barkat et al., 2025). These are experimentally elicited perceptions, not realised accounting outcomes. Elliott and MacCarthaigh (2026) classify 115 public-sector AI incidents to identify redundant demands, overlaps and blind spots; incident selection prevents estimating risk prevalence across all deployments. Yuan and Chen (2025) synthesise accountability actors, forums and mechanisms from 36 publications, whereas König and Wenzelburger (2021) propose stakeholder participation to address legitimacy gaps. The latter sources support conceptual design and interpretation; their remedies do not constitute validated causal effects.

Table 3. Mechanisms and risks of digital transformation

Theme	Accountability-enhancing mechanism	Principal risk
Digital reporting	Data integration, consistent transaction trails, and timely reporting	Poor data, vendor dependence, and lost local relevance
Audit and control	Population testing, anomaly detection, and continuous monitoring	Opaque models, limited audit capacity, and weak follow-up
Fiscal transparency	Usable disclosure for citizens and oversight institutions	Ceremonial openness, irrelevant data, and unequal access
Public finance	E-invoicing, e-procurement, integrated risk, and compliance	Weak interoperability, privacy, security, and legal uncertainty
Algorithmic governance	Traceability, explanation, human oversight, and appeal	Bias, blurred vendor responsibility, and harm to vulnerable groups

Source: Processed by the authors, 2026

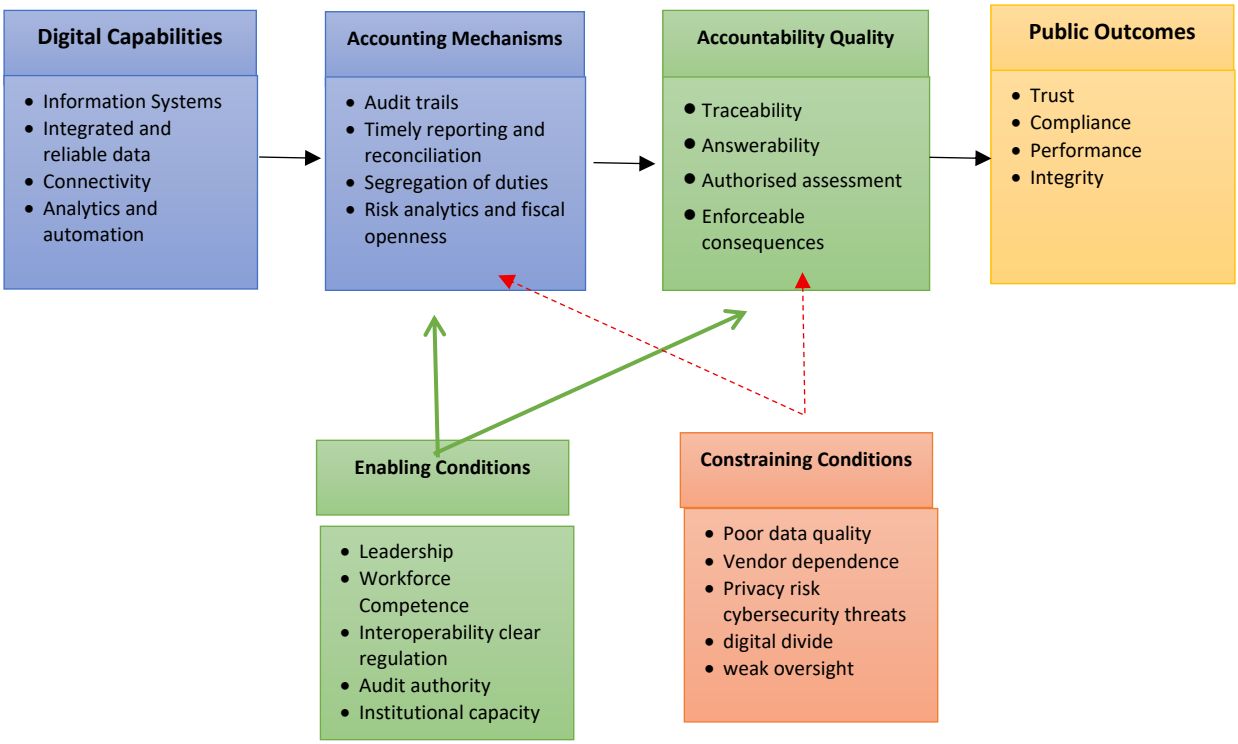
4.6. An integrative model of digital transformation and accountability

The review proposes a four-stage conceptual framework anchored in the information, explanation, and consequence dimensions of public accountability discussed by Busuioc (2021). Full-text verification confirms that Busuioc provides a conceptual analysis of algorithmic accountability, rather than an empirical test of an accounting mediation model. Her analysis distinguishes access to information from the capacity to understand and challenge algorithmic decisions, diagnose failures, and obtain redress. Disclosure of a complex model is therefore insufficient when responsible officials cannot interpret its functioning or exercise meaningful oversight. Keeping a human in the decision process does not by itself establish effective control. Digital capabilities concern available systems, data, connectivity, and analytics. Accounting mechanisms concern inspectable transaction trails, reporting, reconciliation, control, and risk analysis. Accountability quality concerns relevant information, intelligible explanations, scrutiny by an authorised forum, and corrective consequences. Public outcomes, including compliance, performance, integrity, and trust, require separate measures. The links among these stages remain propositions of this review, not effects validated by Busuioc.

The proposed pathways are not a validated causal model. P1: digital capabilities are more likely to support auditable accounting information when system quality and professional competence are sufficient. P2: accounting mechanisms are more likely to support accountability when access rights, explanation duties, and follow-up authority connect information to an authorised forum. P3: organisational and institutional conditions may alter these relationships. P4: improvements in accountability may contribute to public outcomes, but those outcomes cannot be inferred from adoption or disclosure alone. Diah et al. (2026) test a narrower survey-based mediation and Nyamuame et al. (2026) test leadership moderation; neither validates the complete framework. The Robodebt evidence illustrates how automated accounting assumptions and weak contestation can produce adverse consequences (Nikidehaghani et al., 2023).

The evidence for individual links is heterogeneous. Diah et al. (2026) report a cross-sectional association involving digital capability, information-system quality and perceived reporting quality; Carlsson-Wall et al. (2022) document implementation trade-offs. Both inform the capability-to-accounting link without establishing a common causal effect. Nikidehaghani et al. (2023) provide an adverse case relevant to accounting assumptions and contestation, while Busuioc (2021) offers a conceptual account of explanation and consequences. Bronić et al. (2022) provide indirect evidence on budget disclosure and fiscal indicators, not a full test from accountability quality to public outcomes. A complete count of direct, indirect and conceptual support for each arrow requires the verified final study matrix. Conceptual pathways from digital capabilities to public outcomes. All arrows represent propositions requiring empirical testing. Green and red arrows identify proposed enabling and constraining relationships; they do not indicate estimated or validated effects.

Figure 1. Proposed conceptual framework of digital transformation and public-sector accountability



Source: Processed by the authors, 2026

Future studies should compare procurement platforms across institutional contexts using observable indicators such as tender competition, contract amendments, complaint resolution, audit findings and supplier inclusion (Kasmono et al., 2025; Sirotkina & Lazarevich, 2022). Further research should test whether improved digital-government capacity precedes reductions in independently measured financial-integrity risks, while distinguishing cross-country association from causal identification (Lygina et al., 2026). Human–technology interaction and regulatory readiness should be evaluated separately from accounting outputs (Omonov & Ahn, 2025).

4.7. Theoretical and practical implications

First, research should distinguish technological capabilities from accounting mechanisms. Adoption rates, platform counts, and digital maturity do not establish that information has become more accountable. Studies should test whether systems produce complete, timely, auditable data that can support demands for explanation. Second, accountability is a relationship rather than a system attribute. Open portals and explainable models provide prerequisites, but accountability arises only when affected actors have access, a forum has authority to evaluate conduct, and organisations must respond to findings.

The sources draw on different theoretical perspectives, including technology acceptance, governance development and responsibility attribution. These perspectives help formulate questions about adoption, institutional authority and answerability, but do not validate the proposed accounting mediation pathway across studies. The underlying theory classifications require verification in the final study-level extraction.

For governments, digital investment should be evaluated using concrete accounting and accountability indicators: error rates, closing time, reconciliation quality, audit coverage,

follow-up speed, fiscal-information availability, and citizen access to appeal. Auditors need data access, model documentation, relevant competence, and escalation protocols. Policy makers should require vendor contracts to provide audit rights, data portability, model explanation, allocated responsibility, security, and remediation.

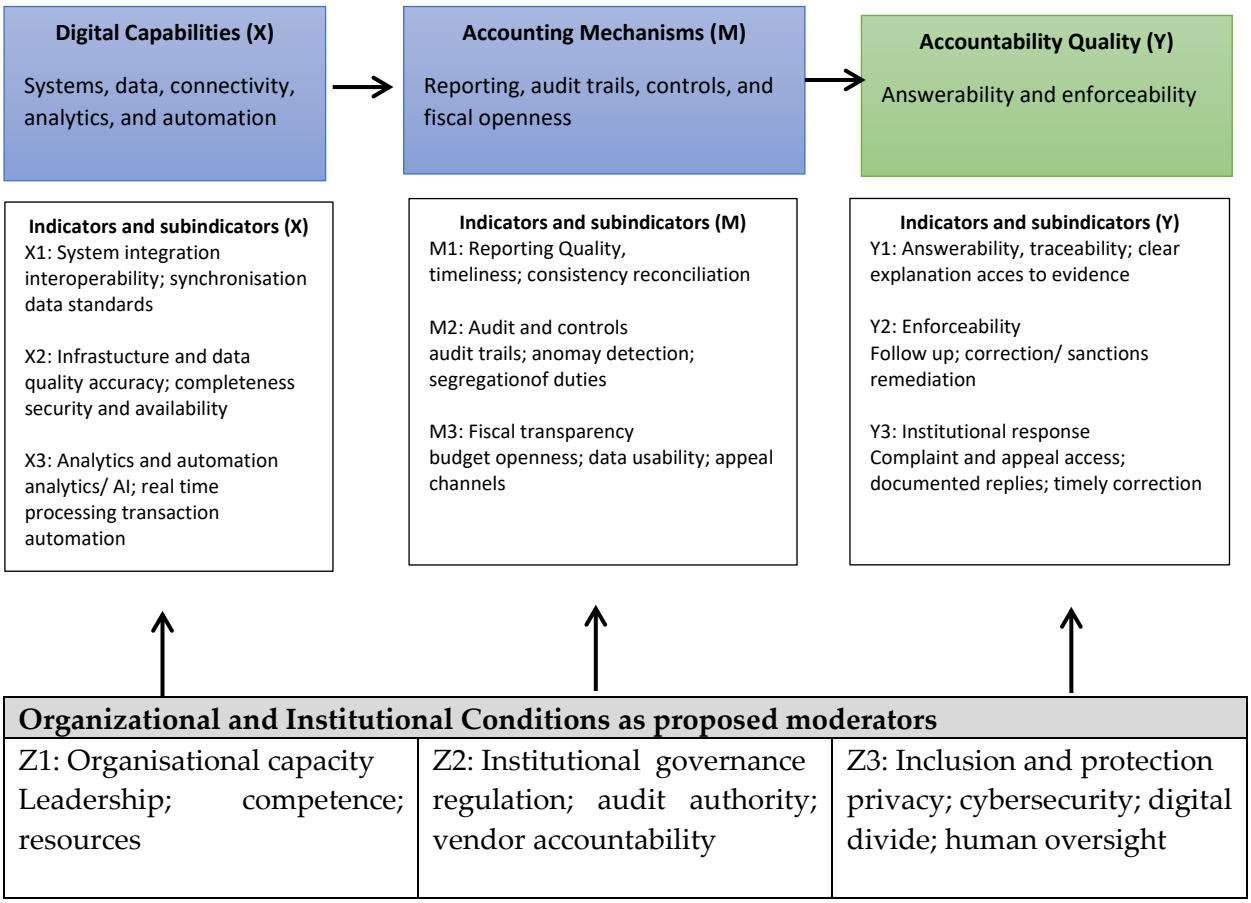
4.8. Future research agenda

Research priorities follow specific evidentiary deficiencies. Cross-sectional self-reported reporting studies (Diah et al., 2026; Nyamuame et al., 2026) motivate longitudinal designs and externally verified reporting measures. Acceptance and projection studies (Alonso-Morales et al., 2026; Hoxha et al., 2025; Nuryanah et al., 2024; Prux et al., 2021) motivate post-implementation evaluation using actual errors, reconciliation exceptions, audit findings, and processing time. Single-agency analytics demonstrations (Leocádio et al., 2025) motivate replication, false-positive assessment, and follow-up tracking. Phased implementations may support quasi-experimental designs where their identifying assumptions are defensible.

Transparency measures based on document availability (Bronić et al., 2022), fiscal visualisation without direct tests of citizen response (Lysiak et al., 2021), and indirect trust proxies (Zhumanova et al., 2026) motivate separate tests of information accessibility, comprehension, oversight, and institutional trust. User experiments could compare alternative budget visualisations using comprehension and error-detection tasks before measuring trust directly. Algorithmic accountability research should assess whether officials can explain decisions and correct errors, rather than treating the presence of human oversight as proof of effective control (Busuioc, 2021). These are research priorities arising from limitations of the cited designs; they do not establish that such questions are absent from the entire literature.

Figure 2 presents candidate operational domains for future research. Digital capabilities may be specified as X, accounting mechanisms as a proposed mediator M, and accountability quality as Y; organisational and institutional conditions are candidate moderators. Public outcomes should be modelled separately from accountability quality to avoid conflating answerability with trust or performance. These domains are suggestions, not validated scales. Expert content review, contextual adaptation, measurement specification, pilot testing, and construct validation are required before estimating mediation or moderation.

Figure 2. Candidate operational domains for future validation



Source: Processed by the authors, 2026

Table 4. Priority research agenda

Priority	Research question	Recommended design and data
Causal mechanisms	When does technology improve accounting quality and fiscal outcomes?	Phased implementation, quasi-experiments, and longitudinal panels
Transaction trails	Which controls reduce errors, fraud, and processing time?	System logs, transaction populations, and audit follow-up
Algorithmic accountability	Who explains, corrects, and bears the consequences of automated decisions?	Algorithm audits, vendor-contract studies, and complaint analysis
Substantive transparency	When does disclosure improve oversight, participation, and trust?	User experiments, analytics, and linked surveys
Institutional differences	How do capacity, regulation, professions, and infrastructure alter outcomes?	Cross-country and multilevel comparisons

Source: Processed by the authors, 2026

5. Conclusion and Suggestion

The provisionally assessed reports identify potential benefits and constraints in digital reporting, auditing, disclosure and procurement. Perceived adoption, prototype performance, administrative scores, implementation accounts and citizen responsibility perceptions measure different outcomes. In the accounting-focused studies, findings remain design- and context-specific. Adjacent governance evidence contributes conceptual insight but does not establish an improvement in government financial-reporting quality or audit effectiveness.

The proposed framework distinguishes digital capabilities, accounting mechanisms, accountability quality and public outcomes. Its pathways and candidate moderators remain propositions for further testing. Because retrieval, search reconciliation and independent assessment are incomplete, this is a preliminary synthesis and cannot be presented as a final systematic review or an exhaustive account of the literature.

6. Limitations and Future Research

This review remains preliminary. The historical search used the BUSI subject-area restriction and a query with spelling and grouping problems, and the 563, 565 and 590 record totals have not been reconciled at record level. Thirty-one candidates await retrieval and assessment and PSA039 was not retrieved in the previous record. The 17 additional assessments were AI-assisted single-pass decisions; independent human eligibility verification and design-specific appraisal of all included reports remain outstanding. The full result set and exact search strategy underlying the top-100 supplementary export have not been established; no complete corrected-search benchmark test is available. Available descriptions of individual studies, source dates and bibliographic metadata require verification. These limitations constrain coverage, study classification and confidence in the synthesis; no pooled estimate or independent-review reliability statistic is claimed.

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Appendix A Historical Scopus search

The author supplied this query from history entry 80 and confirmed an initial search date of 19 September 2026. The history displayed 563 results; reopening the entry on 10 October 2026 produced the exported 590-record set. The query below preserves the supplied wording, including spelling and truncation. It has not been corrected or independently executed by the revision assistant.

(TITLE-ABS-KEY (Public sector) OR TITLE-ABS-KEY (public service) OR TITLE-ABS-KEY (public administration) OR TITLE-ABS-KEY (goverment) OR TITLE-ABS-KEY (public organization) AND TITLE-ABS-KEY (Accountab) OR TITLE-ABS-KEY (public accountability) OR TITLE-ABS-KEY (financial accountability) OR TITLE-ABS-KEY (transparency) OR TITLE-ABS-KEY (democratic accountability) AND TITLE-ABS-KEY (digital) OR TITLE-ABS-KEY (digitalization) OR TITLE-ABS-KEY (digitization) OR TITLE-ABS-KEY (digital transformation) OR TITLE-ABS-KEY (e-government) OR TITLE-ABS-KEY (digital government) OR TITLE-ABS-KEY (open government) OR TITLE-ABS-KEY (open data) OR TITLE-ABS-KEY (big data) OR TITLE-ABS-KEY (blockchain) OR TITLE-ABS-KEY (artificial intelligence) OR TITLE-ABS-KEY (algorithm) OR TITLE-ABS-KEY (machine learning) OR TITLE-ABS-KEY (social media) OR TITLE-ABS-KEY (cloud computing) OR TITLE-ABS-KEY (IoT)) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (PUBSTAGE , "final")) AND (LIMIT-TO (SUBJAREA , "BUSI")) AND (LIMIT-TO (PUBYEAR , "2021") OR LIMIT-TO (PUBYEAR , "2022") OR LIMIT-TO (PUBYEAR , "2023") OR LIMIT-TO (PUBYEAR , "2024") OR LIMIT-TO (PUBYEAR , "2025") OR LIMIT-TO (PUBYEAR , "2026"))

Appendix B. Proposed corrected Scopus search and sensitivity procedure

The following is a proposed corrected search strategy. A top-100 relevance-ranked Scopus export was subsequently supplied on 27 October 2026, but its exact executed query and total result count were not confirmed in the export. The CSV therefore does not establish that this exact strategy was executed or that all matching records were exported. The three concept blocks are joined by AND; synonyms within blocks use OR. No subject-area filter is imposed in the broad search. Syntax and benchmark sensitivity require checking.

TITLE-ABS-KEY(("public sector" OR "public service*" OR "public administration" OR government* OR "public organization*" OR "public organisation*" OR municipal*) AND (account* OR audit* OR budget* OR "financial report*" OR "financial management" OR "internal control*" OR transparency) AND (digital* OR "e-government" OR "electronic government" OR "open data" OR "big data" OR blockchain OR "artificial intelligence" OR algorithm* OR "machine learning" OR "cloud computing" OR "enterprise resource planning" OR "e-procurement" OR "electronic procurement" OR "e-invoic*" OR XBRL)) AND PUBYEAR > 2020 AND PUBYEAR < 2027 AND DOCTYPE(ar) AND SRCTYPE(j)

Record the execution date, exact query, database and filters, all exports, Scopus EID, DOI, deduplication rule, every exclusion reason and retrieval status. Test retrieval of known benchmark papers including Carlsson-Wall et al. (2022), Prux et al. (2021), Nikidehaghani et

al. (2023) and Leocádio et al. (2025); document misses and changes. Compare the unrestricted search with BUSI-restricted results at record level. Record online-first availability and final-issue year separately and specify a single actual cut-off date. Screen all records generated by the revised search and recalculate the PRISMA flow only after screening is complete.

Appendix C. Outstanding requirements for finalisation

For a completed systematic review, the full result set and executed search strategy must be documented, missing reports and all newly identified records require consistent eligibility decisions, and all included studies require appropriate quality appraisal and human verification. The authors may decide not to pursue unavailable reports; any reports sought but not retrieved must then be reported transparently, without an invented eligibility decision. Confirm all dates, DOI and journal metadata. The present manuscript remains a preliminary revision.

Appendix D Provisional study-level evidence register

The 51 records below reproduce the 34 prior full-text inclusion records in the historical Master Research Book and the 17 additional AI-assisted assessments in the reconciliation workbook. The records are provisional. This register is derived from previously entered extraction, not new independent reading or a completed risk-of-bias appraisal. Empty or incomplete fields are explicitly marked NR. Source-level validation and alignment with the corrected search remain necessary.

PSA051 Nikidehaghani M.; Andrew J.; Cortese C. (2023)

Title: Algorithmic accountability: robodebt and the making of welfare cheats
Country/context: Australia
Technology: AI/Algorithmic; Big Data/Data Analytics
Accounting domain: Accounting/Financial Reporting; Internal Control/Risk
Design and sample: Qualitative archival analysis of publicly available evidence on Australia's automated Robodebt welfare-debt recovery system.
Findings/outcome: Accounting assumptions embedded in algorithms can be obscured, recast accountability relationships, intensify instrumentarian power, and amplify harms experienced by vulnerable welfare recipients.
Limitations: Single high-profile case and documentary evidence constrain transferability; findings are interpretive rather than causal.
Historical classification: CORE; full-text decision: INCLUDE — CORE
Verification: inherited entry; independent human appraisal not documented.

PSA056 Yefimenko A.; Malaniuk V.; Bagirzadeh M.; Duranowski W.; Djakona A.; Celika M.; Kalenyuk I. (2025)

Title: Can Digitalisation and Technological Development Reduce Corruption? Evidence from a Structural Analysis in Ukraine
Country/context: Poland

Technology: E-Government/Digital Government
Accounting domain: Budgeting/Public Finance
Design and sample: Ukraine time-series/structural analysis (2005–2023) using PCA, structural equation modelling, and public statistical data.
Findings/outcome: Higher digitalisation is strongly associated with lower corruption; technological development contributes indirectly by strengthening digital capacity.
Limitations: Single-country aggregate indicators and observational modelling limit causal and accounting-specific conclusions.
Historical classification: CORE; full-text decision: INCLUDE — supporting empirical
Verification: inherited entry; independent human appraisal not documented.

PSA060 Cani D.; Kolaj R.; Dimitrova S. (2025)

Title: DIGITAL INNOVATION IN PUBLIC POLICIES: DETERMINANTS OF THE ACCEPTABILITY OF E-FISCALISATION IN AGRIBUSINESS
Country/context: NR
Technology: NR
Accounting domain: Budgeting/Public Finance
Design and sample: Mixed quantitative-qualitative study of e-fiscalisation acceptance among 121 non-randomly selected Albanian agribusiness enterprises. Primary Likert-scale questionnaire data were collected online and face-to-face and analysed using descriptive statistics, reliability testing, correlations, ANOVA, multiple linear regression, and ordered logistic regression. Predictors covered tax-administration support, operator capability, ICT-service quality, logistics, and trust.
Findings/outcome: Operator capability, ICT-service quality, and logistical infrastructure had significant positive associations with e-fiscalisation acceptance in the linear model, which reported R-squared of 0.97. Tax-administration support and trust were not significant in that linear specification, but both became significant in the ordered-logit robustness analysis (tax administration at 5%; trust at 1%; pseudo-R-squared 0.391). The study links acceptance to transparency, formalisation, compliance capacity, institutional trust, and equitable digital-tax implementation.
Limitations: The study is confined to Albania and one industry, uses a non-random sample, and focuses on early-stage acceptance rather than long-term effects. Its findings may not generalise to sectors, regions, or countries with different institutional, economic, and technological conditions, while rapid technological change may make the examined technology dimensions incomplete.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA074 Umbet M.; Askarov D.; Rudžionienė K.; Christauskas Č.; Alikulova L. (2025)

Title: Evaluating the Implementation of Information Technology Audit Systems Within Tax Administration: A Risk Governance Perspective for Enhancing Digital Fiscal Integrity
Country/context: NR

Technology: E-Government/Digital Government; Cloud/IoT/Cyber
Accounting domain: Audit/Oversight; Budgeting/Public Finance; Internal Control/Risk
Design and sample: Cross-country quantitative analysis using international indicators, correlations, regressions, and cluster analysis.
Findings/outcome: Digital maturity, e-government, anti-corruption capacity, and IT-audit frameworks are associated with stronger tax performance and fiscal integrity.
Limitations: Cross-sectional country indicators and heterogeneous institutional contexts restrict causal attribution; COBIT implementation is partly inferred from macro evidence.
Historical classification: CORE; full-text decision: INCLUDE — CORE
Verification: inherited entry; independent human appraisal not documented.

PSA098 Fırtın C.E.; Akyuz M.; Bilbil E.T.; Karkin N. (2026)

Title: Digital accountability through e-participation: the moderating role of the digital divide
Country/context: Sweden; Portugal; Turkey
Technology: E-Government/Digital Government
Accounting domain: NR
Design and sample: Panel-data study of 27 EU countries (2018–2022) using feasible generalized least squares (FGLS) and moderation analysis.
Findings/outcome: E-participation and digital access jointly strengthen digital accountability; infrastructure alone is insufficient without inclusion and meaningful civic engagement.
Limitations: EU/high-income country scope, country-level aggregation, limited representation of subnational and vulnerable-group inequalities, and restricted temporal coverage.
Historical classification: SUPPORTING; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA101 Carlsson-Wall M.; Goretzki L.; Hofstedt J.; Kraus K.; Nilsson C.-J. (2022)

Title: Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants
Country/context: Australia; Sweden
Technology: E-Government/Digital Government
Accounting domain: Accounting/Financial Reporting
Design and sample: Single qualitative case study of a large, decentralized Swedish municipality (PubliCo) implementing a cloud-based ERP system. Data comprised 20 semi-structured, face-to-face interviews with 22 participants (four central and 12 local management accountants, four central directors, and two systems designers), plus internal and public documents. The study used an abductive, iterative thematic analysis guided by the technology power loop model.
Findings/outcome: The cloud ERP produced uneven effects inside the same public organization. Standardization, integration, fewer manual consolidation tasks, lower perceived reporting risk, and greater transparency enabled central management accountants to devote more time to analysis. Conversely, limited customization, centralized control, and vendor dependence constrained local accountants from embedding local expertise and producing

tailored information, added manual work, and weakened their business-partner role. Limitations: Evidence comes from one anonymized Swedish municipality, so the study supports analytical rather than statistical generalization. Field access was sensitive and some potential participants were reluctant or too busy to participate. The findings capture a particular implementation setting and do not establish how effects evolve over time or differ across vendors, organizations, or jurisdictions. Historical classification: CORE; full-text decision: INCLUDE Verification: inherited entry; independent human appraisal not documented.

PSA113 Engström J.; Öhman P.; Tagesson T. (2026)

Title: Scrutinizing the Scrutiny: How Do Professional Auditors Approach Digital Ventures in Municipal Value for Money Audits? Country/context: Sweden Technology: E-Government/Digital Government Accounting domain: Audit/Oversight Design and sample: Qualitative document and content analysis of 26 Swedish municipal value-for-money audit reports on digitalization projects published during 2016–2023. Findings/outcome: The audits predominantly examine organization, governance, and internal control rather than the economy, efficiency, and effectiveness of digital investments. Standardized, consultant-like audits can provide assurance without demonstrating whether digitalization produces efficiency gains or public value. Limitations: The evidence is limited to 26 reports from Sweden; the reasons for initiating each audit are unknown, creating possible selection bias; and the study cannot observe whether recommendations generated long-term performance improvements. Historical classification: CORE; full-text decision: INCLUDE Verification: inherited entry; independent human appraisal not documented.

PSA115 Alonso-Morales N.; Saez-Martín A.; Plata-Díaz A.M.; Lopez-Hernandez A.M. (2026)

Title: Perception of the benefits of artificial intelligence in public auditing and its impact on technology acceptance: empirical evidence from European regional audit institutions Country/context: Spain Technology: AI/Algorithmic; Big Data/Data Analytics Accounting domain: Audit/Oversight; Budgeting/Public Finance Design and sample: Cross-sectional survey of 219 auditors from regional external public audit institutions in 11 European countries, analyzed with partial least squares structural equation modeling in SmartPLS 4 and multigroup analysis by gender. Findings/outcome: Perceived concrete benefits of artificial intelligence are the strongest determinant of auditors' intention to use it. Effort expectancy and social influence also matter, while performance expectancy works mainly through perceived benefits. Auditors particularly value large-scale data analysis, unstructured-document processing, process automation, financial-statement review, anomaly detection, and continuous auditing; gender differences appear in several adoption paths.

Limitations: Self-reported intentions may be affected by perception and social-desirability bias; actual adoption was not observed; non-probability sampling limits generalization; and country-level institutional differences were not examined in depth.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA124 Nyamuame E.A.; Katsekpor J.C.; Marfo M.; Annan E. (2026)

Title: Leveraging Digital Technologies for Quality Financial Reporting in Ghana's Public Sector: Does Leadership Style Matter?
Country/context: Ghana
Technology: AI/Algorithmic; Cloud/IoT/Cyber
Accounting domain: Accounting/Financial Reporting
Design and sample: Quantitative cross-sectional survey of 344 accountants and finance officers from Ghanaian ministries, departments, and agencies, analyzed using structural equation modeling with leadership styles as moderators.
Findings/outcome: Artificial intelligence, cloud computing, and digital payment systems each improve public-sector financial-reporting quality, with the strongest effect when combined. Transformational and participative leadership strengthen these benefits, whereas autocratic leadership does not; the transactional moderation effect is positive but statistically insignificant.
Limitations: The study covers only three technologies and Ghana's public sector; its cross-sectional and self-reported design limits causal inference and generalizability.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA171 Aboelazm K.S.; Dganni K.M.; Tawakol F.; Raafat R. (2026)

Title: THE USE OF ARTIFICIAL INTELLIGENCE FOR INNOVATION IN THE PUBLIC PROCUREMENT SYSTEM
Country/context: United Arab Emirates
Technology: AI/Algorithmic; Open Data/Transparency Tech
Accounting domain: Audit/Oversight; Procurement
Design and sample: Comparative legal and institutional analysis of procurement laws, government reports, and scholarship in the UAE, Estonia, and South Korea.
Findings/outcome: AI can improve procurement efficiency, transparency, real-time disclosure, and sustainability, but legitimacy depends on explainability, legal safeguards, institutional readiness, and human oversight.
Limitations: Relies mainly on legal/policy documents and secondary literature; only three jurisdictions; rapidly changing AI and regulatory conditions.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA180 Dei H. (2024)

Title: The role of big data in ensuring transparency and accountability of public authorities; [El papel de los macrodatos para garantizar la transparencia y la rendición de cuentas de los poderes públicos]
Country/context: NR
Technology: AI/Algorithmic; Open Data/Transparency Tech; Big Data/Data Analytics; Blockchain/DLT
Accounting domain: Budgeting/Public Finance; Procurement
Design and sample: Descriptive analytical study combining thematic literature review, economic and statistical analysis of secondary market and open-data indicators, and a Ukraine case analysis of public-sector platforms including ProZorro and e-Data.
Findings/outcome: Big data can improve public-administration efficiency, transparency, forecasting, resource allocation, fraud detection, and accountability in public finance and procurement. Ukraine demonstrates useful open-data and e-government applications, but fragmented data, limited coordination, technical capacity, digital skills, privacy risks, and wartime restrictions constrain implementation.
Limitations: The study relies mainly on secondary aggregate data, rankings, documentary examples, and descriptive analysis; it does not provide causal tests or primary-user evidence, and the Ukraine-specific conflict context limits generalization.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA184 Diah A.M.; Hasiara L.O.; Lesmana D.; Raharjo S.; Aprianti Y.; Yudaruddin R. (2026)

Title: Information technology capability and financial reporting quality in local governments: the mediating role of accounting information system quality
Country/context: Indonesia
Technology: NR
Accounting domain: Accounting/Financial Reporting
Design and sample: Cross-sectional purposive survey of 735 employees in Indonesian local-government financial units, analyzed with partial least squares structural equation modeling to test direct and mediated relationships.
Findings/outcome: Government commitment to information technology and employees' information-technology competence, knowledge, and experience improve accounting-information-system quality and financial-reporting quality. System quality is the strongest reporting driver and mediates the conversion of digital capabilities into better reporting outcomes.
Limitations: The Indonesian local-government setting, one-time survey, purposive sampling, and self-reported measures limit generalizability, causal interpretation, and objectivity.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA192 Aldemir C.; Uçma Uysal T. (2025)

Title: Artificial Intelligence for Financial Accountability and Governance in the Public Sector: Strategic Opportunities and Challenges
Country/context: Turkey
Technology: AI/Algorithmic
Accounting domain: Budgeting/Public Finance; Internal Control/Risk
Design and sample: Qualitative comparative case study of public-sector AI use in Estonia, Singapore, and Finland.
Findings/outcome: AI can strengthen financial accountability through anomaly detection, predictive analytics, automation, and real-time reporting, while data quality, skills, ethics, privacy, and governance remain major constraints.
Limitations: Small purposive set of digitally advanced country cases and reliance on secondary evidence limit causal inference and generalizability.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA198 Challoumis C.; Eriotis N.; Vasiliou D. (2026)

Title: DIGITAL ACCOUNTING AS A COMPETITIVE INTELLIGENCE SYSTEM: A STRATEGIC FRAMEWORK FOR INSTITUTIONAL TRANSPARENCY AND DECISION MAKING; [CONTABILIDADE DIGITAL COMO SISTEMA DE INTELIGÊNCIA COMPETITIVA: UM QUADRO ESTRATÉGICO PARA A TRANSPARÊNCIA INSTITUCIONAL E A TOMADA DE DECISÕES]
Country/context: Greece
Technology: E-Government/Digital Government
Accounting domain: Accounting/Financial Reporting; Audit/Oversight; Budgeting/Public Finance; Internal Control/Risk
Design and sample: Conceptual and integrative literature-based framework linking digital accounting, competitive intelligence, transparency, and decision support.
Findings/outcome: Digital accounting is framed as an information and intelligence infrastructure that can improve traceability, institutional transparency, monitoring, and evidence-based public-sector decisions.
Limitations: Conceptual treatment with no direct implementation test; context and causal effects are not empirically established.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA200 Nuryanah S.; Siregar S.V.N.P.; Arifin I.; Sofyan L. (2024)

Title: TAXPAYERS' PERCEPTIONS OF A NEW DIGITAL TAX RETURN FEATURE: A CASE STUDY IN INDONESIA
Country/context: Indonesia
Technology: E-Government/Digital Government
Accounting domain: Budgeting/Public Finance
Design and sample: Quantitative-dominant mixed-method survey of Indonesian corporate

taxpayers, grounded in the DeLone-McLean information-systems success model and technology acceptance model. A stratified online survey targeted pilot XBRL users, listed companies, and other corporate taxpayers; 220 usable responses were obtained from 811 invitations. Descriptive perception analysis, validity and reliability tests, ordered logistic regression, clustered standard errors, and robustness specifications were used. Findings/outcome: Taxpayers showed moderate acceptance of the proposed XBRL-based tax-return feature, with 72.73% aggregate agreement. Compliant taxpayers, state-owned enterprises/multinational companies, and stronger perceived tax transparency significantly increased adoption propensity. Among executives, frequent tax-management evaluation supported adoption, while more frequent board discussion displayed an unexpected negative association. Perceived ease of use, usefulness, system quality, information quality, and service quality remained only moderate. Limitations: The study measures stated intentions toward a feature that had not yet been fully implemented, so actual usage and realized benefits could not be tested. The 27.13% response rate creates possible nonresponse bias; the sample emphasizes selected corporate taxpayers and excludes important ecosystem actors such as tax consultants and tax-authority staff. One XBRL construct also showed weak reliability. Historical classification: CORE; full-text decision: INCLUDE Verification: inherited entry; independent human appraisal not documented.

PSA235 Krasnozhon A.; Yatsun O. (2024)

Title: Analysis of innovative approaches to technology-enabled public finance management; [Análisis de enfoques innovadores para la gestión de las finanzas públicas con ayuda de la tecnología]
Country/context: NR
Technology: AI/Algorithmic; Big Data/Data Analytics
Accounting domain: Budgeting/Public Finance; Procurement
Design and sample: Interdisciplinary comparative study combining literature review, official reports and statistical data, document and legal analysis, historical analysis, and qualitative-quantitative synthesis. Four purposively selected country cases were compared: Ukraine (ProZorro e-procurement), Singapore (GovTech/big-data analytics), Estonia (Kratt AI), and the United Kingdom (HMRC robotic process automation). Findings/outcome: Across the cases, e-procurement, big-data analytics, AI, and robotic process automation were associated with faster processing, improved forecasting and monitoring, lower administrative costs, greater transparency, and reduced corruption or fraud risks. Benefits depend on interoperable infrastructure, trained personnel, legal adaptation, cybersecurity and data governance, cross-agency coordination, implementation roadmaps, and transparent performance evaluation. Limitations: A substantial share of evidence comes from official government sources that may contain omissions or political/economic bias. Cases concentrate on digitally mature settings, limiting transferability to lower-capacity contexts. Social and cultural dimensions, long-term macroeconomic effects, and consistent cross-country comparisons are underdeveloped

because technologies are recent and regulatory environments differ.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA291 Curto-Rodríguez R.; Marcos-Sánchez R.; Ferrández D. (2025)

Title: Open Active Transparency in Spain: Regional Conglomerates and the Role of Accounting Information
Country/context: Spain
Technology: Open Data/Transparency Tech
Accounting domain: Accounting/Financial Reporting
Design and sample: Cross-sectional assessment of all 17 Spanish autonomous communities in December 2023 using a 23-item active-transparency checklist, open-format/reusability scoring, descriptive comparison, and cluster analysis.
Findings/outcome: Overall open-data transparency was modest and highly unequal: communities clustered as advanced, intermediate, or lagging, and one-third gave notably insufficient attention to accounting information. Transparency initiatives can project modernity without supplying information useful for holding governors accountable.
Limitations: Transparency depends on many citizen and political variables not captured by the indicator, and results may change if a different measurement tool or weighting scheme is used. The single-country, one-period design also limits temporal and international generalization.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA297 Hoxha E.; Angjeli A.; Bombaj F. (2025)

Title: Implementation of modern information systems for automating accounting processes in the public sector: The experience of Albania
Country/context: NR
Technology: AI/Algorithmic; E-Government/Digital Government; Blockchain/DLT; Cloud/IoT/Cyber
Accounting domain: Accounting/Financial Reporting; Budgeting/Public Finance
Design and sample: Applied feasibility study using expert evaluations from 50 senior officials in Albanian regional public institutions to assess cloud, blockchain, and artificial-intelligence accounting automation, including projected operational and cost effects.
Findings/outcome: Experts projected substantial gains from automation: 60–70% fewer reporting errors, 30% better budget forecasting, 40% shorter processing time, and sizable institutional savings. Anticipated benefits include fiscal transparency, fewer manual errors, and stronger collaboration, while cybersecurity, employee resistance, and training costs remain barriers.
Limitations: Results are based on expert projections rather than observed post-implementation outcomes; the sample is small and Albania-specific; estimated savings and efficiency gains are therefore not causal or broadly generalizable.

Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA302 Mokeeva T.; Yurko K. (2023)

Title: Using Digital Tools in Government Procurement Analysis: Detecting Suspicious Purchases with Control Indicators
Country/context: NR
Technology: NR
Accounting domain: Budgeting/Public Finance; Procurement
Design and sample: Quantitative analysis of two years of St Petersburg government procurement data using Marker-Interfax, 140 control indicators, classification, and correlation/regression models.
Findings/outcome: Digital monitoring identifies suspicious procurement patterns and supports transparency, regulatory oversight, and more efficient use of budget resources.
Limitations: One region and one sector; risk-group classification and data processing require improvement.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA329 Polzer T.; Öner S. (2025)

Title: Digital Accountability in Collaborative Public Governance in Times of Crisis: Analysing the Debate in a Polarized Social Forum
Country/context: Austria
Technology: E-Government/Digital Government; Social Media/Platforms
Accounting domain: Accounting/Financial Reporting
Design and sample: Longitudinal qualitative case study of the Austrian COVID-19 contact-tracing app, using manual NVivo content analysis and Gioia-inspired coding of social-media posts across seven temporal brackets; 1,675 positive and negative codes were assigned.
Findings/outcome: Digital accountability debates extend beyond a technology's functionality to crisis context, collaborative-governance arrangements, co-production, privacy, expertise, financing, and accessibility. Topics shift across the innovation lifecycle, and perceived expertise of both providers and citizen users shapes acceptance.
Limitations: Online social-media debate is not representative of society; the sample is limited and centered on one Austrian crisis innovation; manual qualitative coding covers less content than large-scale analytics.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA351 Tilly N.; Seepma A.P.; Senadheera S.; Yigitcanlar T. (2026)

Title: Navigating publicness in digital innovation: big data and AI adoption in European public sector organisations
Country/context: Australia; Netherlands

Technology: AI/Algorithmic; E-Government/Digital Government; Big Data/Data Analytics
Accounting domain: NR
Design and sample: Publicness-theory multiple-case study based on 17 expert interviews across public organizations in the Netherlands, Germany, Belgium, and the United Kingdom, using thematic coding and cross-case comparison.
Findings/outcome: Big data is widely embedded in statistics, law enforcement, and infrastructure, whereas artificial intelligence remains at an earlier stage because of transparency demands, ethics, and risk aversion. Public ownership, funding, goal setting, and control structures shape data use and sharing; strong oversight encourages explainable and human-centered artificial intelligence, while fragmented infrastructure and limited funding impede adoption.
Limitations: Heterogeneous cases and legal environments constrain direct comparison and statistical generalization; interviews capture perceived rather than measured benefits; and the study lacks direct service-performance indicators.
Historical classification: SUPPORTING; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA355 Mojaki L.M.; Tuyikeze T.; Ndlovu N.K. (2024)

Title: A digital procurement framework for South African public sector: A content analysis approach
Country/context: South Africa
Technology: E-Government/Digital Government; Cloud/IoT/Cyber
Accounting domain: Budgeting/Public Finance; Procurement
Design and sample: Qualitative literature-based content analysis using a six-stage coding process and thematic analysis to develop a South African public-sector digital-procurement framework centered on Internet of Things and cloud-computing technologies.
Findings/outcome: Industry 4.0 technologies can support scalability, cost efficiency, collaboration, transparency, accountability, process efficiency, value for money, and service quality in public procurement. The resulting framework links digital procurement with South African legal and institutional requirements.
Limitations: The framework is derived mainly from literature, reports, and prior cases rather than implementation data; it is tailored to South Africa and emphasizes IoT and cloud computing, so operational effectiveness and broader technology choices remain untested.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA359 Bronić M.; Stanić B.; Prijaković S. (2022)

Title: The Effects of Budget Transparency on the Budget Balances and Expenditures of Croatian Local Governments
Country/context: Croatia
Technology: NR
Accounting domain: Budgeting/Public Finance

Design and sample: Dynamic panel analysis of all 556 Croatian local governments for 2014–2019, measuring online availability of five key budget documents and controlling for fiscal, socioeconomic, and political characteristics.
Findings/outcome: Greater budget transparency is associated with higher expenditure and a higher probability of deficit, especially in poorer local governments, but it also constrains political budget cycles by limiting opportunistic pre-election spending and deficits.
Limitations: The evidence covers one country and 2014–2019; transparency is proxied by online availability of five documents rather than their quality, usability, or citizen use; observational panel estimates do not fully reveal behavioral mechanisms.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA370 Contreras C.L.F.; López Obrador E.; Ojeda J.K.M. (2026)

Title: Tax Digitalization as a Tool to Fight Tax Evasion: Economic and Legal Implications for Emerging Economies
Country/context: NR
Technology: AI/Algorithmic; E-Government/Digital Government; Big Data/Data Analytics; Cloud/IoT/Cyber
Accounting domain: Audit/Oversight; Budgeting/Public Finance; Internal Control/Risk
Design and sample: Balanced panel-data study of 10 emerging economies from 2015–2024 using secondary data from international and national sources, a composite tax-digitalization index, fixed-effects regression, mediation/moderation logic, and robustness tests.
Findings/outcome: Tax digitalization is positively associated with tax revenue and administrative efficiency; stronger legal governance amplifies fiscal benefits, whereas informality constrains them. Electronic invoicing, integrated data, and risk-based digital auditing improve traceability, compliance, and accountability, but require legal safeguards for privacy and taxpayer rights.
Limitations: Secondary macroeconomic indicators may not capture system quality; the composite index combines distinct technologies; institutional and cultural differences are incompletely modeled; and findings from emerging economies should be generalized cautiously.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA384 Leocádio D.; Malheiro L.; Reis J. (2025)

Title: Exploration of Audit Technologies in Public Security Agencies: Empirical Research from Portugal
Country/context: Portugal
Technology: AI/Algorithmic
Accounting domain: Audit/Oversight; Budgeting/Public Finance
Design and sample: Qualitative case study in a Portuguese public-security agency combined with the development and application of customized Python audit algorithms to test economic

classification and expenditure-limit controls.
Findings/outcome: Customized audit analytics can reduce manual workload, improve accuracy, flag non-compliance, and strengthen regulatory compliance and decision support. Adoption is constrained by data privacy, obsolete systems, infrastructure needs, staff training, and governance requirements.
Limitations: The research examines one Portuguese public-security agency, a limited set of indicators, and an early stage of adoption, restricting generalizability and evidence about sustained organizational outcomes.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA397 Hidayat R. (2025)

Title: DIGITAL GOVERNANCE AND TRANSPARENCY: HOW OPEN DATA INITIATIVES ENHANCE GOVERNMENT ACCOUNTABILITY
Country/context: Indonesia
Technology: E-Government/Digital Government; Open Data/Transparency Tech
Accounting domain: Audit/Oversight
Design and sample: Qualitative Indonesian case-study research on government open-data initiatives using document analysis, in-depth interviews, and public questionnaires to examine transparency, participation, and accountability.
Findings/outcome: Accessible and timely open data can strengthen public oversight, participation, and trust, but inconsistent data quality, limited digital literacy, bureaucratic resistance, and the digital divide weaken accountability benefits.
Limitations: Indonesia-specific qualitative and perception-based evidence limits causal inference and representativeness; the study does not directly quantify fiscal, accounting, or service-performance outcomes.
Historical classification: SUPPORTING; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA404 Coghill K.; Buchholz G.; Waheduzzaman W. (2026)

Title: Innovating Fiscal Transparency Through Open Government Partnerships: A Comparative Study of Local Governments in Australia and Germany
Country/context: Australia; Germany
Technology: Open Data/Transparency Tech
Accounting domain: Audit/Oversight; Budgeting/Public Finance; Performance Management; Procurement
Design and sample: Qualitative comparative case study of four local governments in Australia and Germany using document analysis, semi-structured interviews with public officials, and a 49-criterion checklist derived from 13 Public Expenditure and Financial Accountability indicators.
Findings/outcome: Fiscal transparency is strongest in regulated areas such as procurement and external audit, while performance reporting, fiscal-risk disclosure, and citizen-oriented access

vary substantially. The Australian Capital Territory shows the strongest user-oriented transparency; other cases are more compliance-driven. Regulatory frameworks, managerial commitment, institutional capacity, digital infrastructure, and staff skills determine whether open-government principles become substantive local practices.
Limitations: Only four self-selecting cases were examined; the checklist may miss informal and political dynamics; documents and selected officials may reproduce official narratives; governance outcomes such as trust and participation were not tested; and data were collected in 2021.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA406 Zhumanova B.; Nazaryan G.; Imashev A.; Kutsenko V.; Chentsov V.; Kuzmenko A.; Kozynets K. (2026)

Title: GovTech Maturity, Budget Transparency and Institutional Trust: A Cross-Country Analysis
Country/context: NR
Technology: E-Government/Digital Government
Accounting domain: Budgeting/Public Finance
Design and sample: Quantitative cross-country study of 111 countries using 2022 GovTech Maturity Index, Open Budget Index, and Corruption Perceptions Index data; descriptive statistics, Pearson correlations, ordinary least squares regressions, diagnostic tests, and heteroskedasticity-robust estimation were applied.
Findings/outcome: GovTech maturity is positively associated with budget transparency ($r = 0.575$) and institutional trust-related outcomes ($r = 0.530$). It explains 33.1% of cross-country variation in budget transparency and 28.1% in trust-related outcomes. Digital capacity is more directly connected to fiscal openness than trust, indicating that trust also requires accountability, integrity safeguards, institutional responsiveness, and inclusive access.
Limitations: Composite international indices can conceal country-specific institutional and political contexts; the Corruption Perceptions Index is an indirect perception-based proxy rather than a direct trust measure; the cross-sectional design cannot identify causality or dynamics; and the models omit socio-economic, political, and regional controls.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA439 Yanuarisa Y.; Irianto G.; Djamhuri A.; Rusydi M.K. (2025)

Title: Exploring the internal audit of public procurement governance: a systematic literature review
Country/context: Indonesia
Technology: AI/Algorithmic; E-Government/Digital Government; Big Data/Data Analytics
Accounting domain: Accounting/Financial Reporting; Audit/Oversight; Internal Control/Risk; Procurement
Design and sample: Systematic literature review following a structured protocol and Preferred

Reporting Items for Systematic Reviews and Meta-Analyses guidance, synthesizing 68 peer-reviewed articles on internal audit and public-procurement governance published from 2001 to 2024.
Findings/outcome: Internal audit strengthens transparency, accountability, efficiency, compliance, fraud prevention, and risk management in public procurement. Big-data analytics and robotic process automation enhance fraud detection and operational efficiency, but limited independence, resources, institutional capacity, technological infrastructure, training, and implementation of recommendations remain barriers.
Limitations: English-language peer-reviewed journal selection and uneven geographical and disciplinary representation restrict coverage; most evidence comes from Africa, Asia, and Europe, quantitative designs dominate, and mixed-method, experimental, and case evidence remains limited.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA455 Oliinyk Y.; Kucheriava M.; Korytnyk L.; Dmytrenko T.; Kuzminska O.; Lagunov K. (2023)

Title: DEVELOPMENT OF INFORMATION SUPPORT FOR FISCAL RISK MANAGEMENT WITHIN CRISES
Country/context: NR
Technology: E-Government/Digital Government
Accounting domain: Budgeting/Public Finance; Internal Control/Risk
Design and sample: Documentary and comparative policy analysis using implementation analysis, comparison of Ukrainian regulation with International Monetary Fund, Organisation for Economic Co-operation and Development, World Bank, accounting, reporting, and risk-management frameworks, and dialectical analysis of fiscal-risk information under crisis conditions.
Findings/outcome: Effective fiscal-risk management for state-owned enterprises requires harmonized risk indicators, continuous monitoring, transparent consolidated financial and sustainability reporting, accrual-based International Public Sector Accounting Standards information, and stronger digital infrastructure. Digital finance and public digital channels can improve fiscal transparency, service continuity, revenue mobilization, and crisis response when supported by sound regulation and cybersecurity.
Limitations: The study is predominantly documentary and normative, centered on Ukraine during the COVID-19 pandemic and war; it does not estimate causal effects of proposed reforms or directly evaluate implementation outcomes across institutions.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA542 Prux P.R.; Momo F.D.S.; Melati C. (2021)

Title: Opportunities and challenges of using blockchain technology in government accounting in brazil

Country/context: Brazil
Technology: E-Government/Digital Government; Blockchain/DLT
Accounting domain: Accounting/Financial Reporting; Audit/Oversight; Internal Control/Risk
Design and sample: Descriptive mixed-method survey of 94 professionals, using descriptive statistics and qualitative content analysis across seven categories.
Findings/outcome: Most respondents expect blockchain to improve government accounting, transactions, auditing, asset transfers, security, fraud control, and transparency; key barriers are knowledge, cost-benefit uncertainty, systems adaptation, and scarce use cases.
Limitations: Non-probability sample, strong concentration in Rio Grande do Sul, self-reported perceptions, and limited evidence from implemented blockchain systems.
Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA559 Busuioc M. (2021)

Title: Accountable Artificial Intelligence: Holding Algorithms to Account
Country/context: Netherlands
Technology: AI/Algorithmic; E-Government/Digital Government; Big Data/Data Analytics
Accounting domain: NR
Design and sample: Conceptual critical analysis applying a public-accountability framework to AI-supported public-sector decision-making.
Findings/outcome: AI creates accountability deficits across information, explanation, and consequences through opacity, proprietary systems, expertise asymmetries, bias, and blurred human/vendor responsibility; interpretable models and institutional oversight are essential.
Limitations: Conceptual and systemic rather than an empirical test; focuses mainly on mixed human–algorithm decisions and cannot estimate the prevalence or effect size of identified deficits.
Historical classification: SUPPORTING; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

PSA562 Lysiak L.; Kachula S.; Kushnir A.; Datsenko V.; Tereshchenko T. (2021)

Title: Assessment of financial sustainability of local budgets in the budget management system using kohonen maps
Country/context: NR
Technology: AI/Algorithmic
Accounting domain: Budgeting/Public Finance
Design and sample: Applied quantitative study using self-organizing Kohonen maps (SOM–Ward) to cluster Ukrainian local budgets by financial-sustainability indicators for 2017–2020.
Findings/outcome: Kohonen maps simplify assessment and visualization of local-budget financial sustainability, identify changing budget conditions, and can support fiscal-policy adjustment and public communication.
Limitations: Single-country, four-year application; results depend on selected indicators and clustering design, with limited evidence on user adoption or accountability effects.

Historical classification: CORE; full-text decision: INCLUDE
Verification: inherited entry; independent human appraisal not documented.

ADD001 Darusalam D.; Janssen M.; Jayanti S.; Sitompul R.; Said J.; Sanusi Z. (2024)

Title: Public administration digitalization effects on corruption: Lesson learned from Indonesia
Country/context: Indonesia
Technology: E-Government/Digital Government
Accounting domain: Internal Control/Risk
Design and sample: Qualitative single-case study using documents, interviews with civil servants and citizens, and observation.
Findings/outcome: Automation and process transparency were perceived to reduce corruption; separation of duties worked when direct officer–applicant contact was blocked. Organizational and technological change must be aligned with regulation and governance.
Limitations: Single service and case context; perception-based qualitative evidence limits generalizability and causal inference.
Historical classification: SUPPORTING; full-text decision: INCLUDE — supplementary
Verification: inherited entry; independent human appraisal not documented.

PSA002 Algorithmic discrimination in public service provision: Understanding citizens' attribution of responsibility for human versus algorithmic discriminatory outcomes (2025)

Role: SUPPORTING; evidence type: Empirical
Country/context: Netherlands
Design and sample: Vignette survey experiment; 2,483 outcome-complete respondents
Findings/outcome: Algorithmic versus human discrimination did not reduce attributed organisational responsibility; outsourced algorithms attracted less organisational responsibility than in-house algorithms.
Appraisal notes and limitations: Preregistered random assignment; probability-based panel; two policy scenarios and robustness analyses.; Hypothetical outcomes and one national setting; scenario comparisons partly exploratory; does not measure accounting quality or actual redress.
Use in synthesis: Keep perceived responsibility separate from objective accountability and accounting outcomes.
Source location: HTML: Research design, Sample, Results, Discussion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA109 Transforming e-Participatory Budgeting With Blockchain: Boosting Transparency and Citizen Engagement (2025)

Role: CORE; evidence type: Empirical
Country/context: Estonia
Design and sample: Exploratory interviews with 16 participants; blockchain e-participatory-budgeting model

Findings/outcome: Interviews identify weak deliberation, fund tracking, participation and inclusion; the proposed blockchain model addresses these design requirements.
Appraisal notes and limitations: Named sampling strategy, pilot-tested interviews and thematic analysis; explicit public budgeting setting.; Small purposive/snowball sample; proposed system benefits are not post-implementation causal effects or measured citizen-trust gains.
Use in synthesis: Use as requirements and model-design evidence, not demonstrated blockchain effectiveness.
Source location: PDF abstract, interview methods, model and discussion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA195 The future of public audit (2022)

Role: CORE; evidence type: Secondary or conceptual
Country/context: Public audit across jurisdictions
Design and sample: Conceptual special-issue introduction and narrative synthesis
Findings/outcome: Digitalisation can change audit timing, location and professional roles; legitimacy, independence and crisis-related accountability remain central.
Appraisal notes and limitations: Explicit conceptual organising questions and public-audit scope.; No primary sample or systematic efficacy test; repeats contributions of other papers and cannot supply an independent effect estimate.
Use in synthesis: Retain as conceptual audit context; do not count cited studies again.
Source location: PDF pp. 1–6 and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA254 The unaccounted effects of digital transformation: implications for accounting, auditing and accountability research (2025)

Role: CORE; evidence type: Secondary or conceptual
Country/context: Mixed public and private contexts
Design and sample: Bibliometric mapping and qualitative review; 244 filtered papers, 187 connected papers
Findings/outcome: Seven thematic clusters are integrated into accounting, auditing and accountability; benefits coexist with capability, power and cybersecurity risks.
Appraisal notes and limitations: Search terms, database, journal filters and coupling procedure described; cluster review by two authors reported in source.; Ranked-journal and network-connectedness filters limit coverage; mixed-sector evidence; 244 minus 187 is 57 whereas figure reports 58 disconnected exclusions.
Use in synthesis: Use public-sector passages and multilevel interpretation; retain source arithmetic discrepancy and avoid double-counting primary evidence.
Source location: PDF pp. 4–5 and discussion

Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA299 Accountability and AI: Redundancy, Overlaps and Blind-Spots (2026)

Role: SUPPORTING; evidence type: Empirical
Country/context: International public-sector AI incidents
Design and sample: Documentary classification of 115 AIAAIC incidents
Findings/outcome: Incident patterns reveal accountability redundancy, competing demands and blind spots; algorithm design and dispersed actors shape accountability challenges.
Appraisal notes and limitations: Named incident repository, inclusion process and classification framework.; Incident-selected, journalism-based cases are not representative of all AI deployments; frequencies cannot estimate population risk or causal effects.
Use in synthesis: Use to explain institutional and vendor-accountability risks, not accounting performance gains.
Source location: PDF abstract, research methodology and discussion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA338 The fate of accounting for public governance development (2022)

Role: CORE; evidence type: Secondary or conceptual
Country/context: Public organisations across jurisdictions
Design and sample: Traditional purposive literature review
Findings/outcome: Public-sector accounting evolves through interdependent actors, citizens and technologies in accountability, budgeting, reporting and performance measurement.
Appraisal notes and limitations: Transparent statement of purposive review scope and public-sector accounting definition.; Not a systematic review; risk management and auditing excluded; primary papers overlap with other included reports.
Use in synthesis: Use to anchor governance–accounting relationships without claiming exhaustive coverage.
Source location: PDF pp. 1, 6–8 and discussion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA360 Training and resources of e-records readiness at the Federal Ministry of finance in Nigeria (2022)

Role: CORE; evidence type: Empirical
Country/context: Nigeria Federal Ministry of Finance
Design and sample: Questionnaires and observation; 250 usable questionnaires
Findings/outcome: Records-management resources exist, but budget allocation is low and staff training infrequent; employees identify computer, e-records and change-management training needs.
Appraisal notes and limitations: Combines questionnaire and observation; sample and

organisational setting specified.; Single ministry; descriptive readiness and staff responses do not demonstrate improved financial-reporting quality or accountability after digitisation.
Use in synthesis: Use capacity and resource constraints as context-specific implementation conditions.
Source location: PDF abstract, methods and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA418 The role of big data in public sector accounting and budgeting practices: evidence from a pandemic environment of an emerging economy (2025)

Role: CORE; evidence type: Empirical
Country/context: Sri Lanka during COVID-19
Design and sample: Hybrid ethnography; 12 samples/datasets across offline, online and in-between platforms
Findings/outcome: Big-data potential is constrained by political culture, awareness and established accounting/budgeting practices.
Appraisal notes and limitations: Multiple data platforms with thematic and summative content analyses; sampling rationale explicit.; Small purposive, heterogeneous sources and short pandemic window; 12 samples are not 12 equivalent organisational observations; no causal estimate.
Use in synthesis: Compare contextual barriers and distinguish potential applications from measured implementation outcomes.
Source location: PDF pp. 10–13, results and summary
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA463 Electronic Procurement to Improve Sustainability and Digital Transformation in Government Procurement (2025)

Role: CORE; evidence type: Empirical
Country/context: East Java Indonesia
Design and sample: Qualitative case study; 10 purposively selected informants, observation and documents
Findings/outcome: E-procurement implementation faces infrastructure costs, skill mismatches, resistance and small-business access barriers.
Appraisal notes and limitations: Three source types and diverse roles support case interpretation.; One bureau and gatekeeper-mediated sample; claimed benefits are qualitative and not independently estimated cost savings or fraud reductions.
Use in synthesis: Use implementation and inclusion findings; qualify effectiveness claims.
Source location: PDF abstract, method, synthesis and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA482 Accounting and accountability for the digital transformation of public services (2022)

Role: CORE; evidence type: Secondary or conceptual
Country/context: Public services across jurisdictions
Design and sample: Special-issue introduction and conceptual synthesis
Findings/outcome: Translating digital data into performance measures, transparency and decision support creates organisational and accountability challenges.
Appraisal notes and limitations: Direct public-sector accounting relevance and explicit conceptual scope.; Editorial synthesis, not independent primary empirical evidence; possible overlap with included papers such as Carlsson-Wall et al.
Use in synthesis: Use as conceptual framing and disclose its publication form.
Source location: PDF pp. 1–10; publisher version also supplied
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA484 Holding AI-Based Systems Accountable in the Public Sector: A Systematic Review (2025)

Role: SUPPORTING; evidence type: Secondary or conceptual
Country/context: International public-sector literature
Design and sample: Systematic review of 36 publications; WoS, EBSCO and Scopus
Findings/outcome: Distinguishes accountability actors, forums, mechanisms, enablers and challenges for public-sector AI.
Appraisal notes and limitations: Search string, dates, language, databases and two-author screening described in source.; English-only search through July 2023; many underlying papers conceptual; secondary synthesis may overlap with primary studies in this review.
Use in synthesis: Use as mechanism synthesis; do not add its 36 papers to this corpus or claim their findings independently replicated.
Source location: PDF pp. 6–7, analysis and limitations
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA496 Propensity factors of artificial intelligence technology adoption by public sector auditors (2026)

Role: CORE; evidence type: Empirical
Country/context: International supreme audit institutions
Design and sample: Cross-sectional questionnaire with PLS-SEM; tables report N=206
Findings/outcome: Perceived usefulness and data-mining anxiety explain acceptance or resistance; organisational support and skills inform implementation.
Appraisal notes and limitations: Measurement and structural models, bootstrapping and questionnaire sources described.; Technology-familiar and regionally uneven sample; self-reported intention is not audit effectiveness. Methods say 202 responses while abstract/tables

use 206; contradictory wording for H1a/H1b requires caution.
Use in synthesis: Use broad adoption findings; flag sample/path reporting inconsistencies and avoid extracting a pooled coefficient.
Source location: PDF pp. 9–10, 13–15 and 19
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA504 Digitizing the grey areas in the Nigerian public procurement system using e-Procurement technologies (2022)

Role: CORE; evidence type: Empirical
Country/context: Nigeria construction procurement
Design and sample: Perception survey of 759 construction stakeholders across six zones
Findings/outcome: Maps procurement grey areas to digital tools across notification, tendering, information exchange, monitoring and payment.
Appraisal notes and limitations: Multi-zone stakeholder sample; questionnaire reliability reported.; Perception-based cross-section; no before–after corruption test. Reliability table uses 673 complete cases rather than headline 759 respondents.
Use in synthesis: Use stakeholder-reported vulnerabilities and tool requirements, not proven elimination of corruption.
Source location: PDF pp. 2, 4–6 and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA508 The legitimacy gap of algorithmic decision-making in the public sector: Why it arises and how to address it (2021)

Role: SUPPORTING; evidence type: Secondary or conceptual
Country/context: Public algorithmic governance
Design and sample: Conceptual analysis and proposed stakeholder-participation process
Findings/outcome: Algorithmic design changes the basis of public decisions; stakeholder deliberation is proposed to address value trade-offs and legitimacy gaps.
Appraisal notes and limitations: Explicit argument and staged stakeholder-design framework.; No implemented-system or stakeholder-process evaluation; proposed remedies are not validated outcome effects.
Use in synthesis: Use as conceptual boundary condition for the accountability model.
Source location: PDF abstract, argument, stakeholder process and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA510 THE EFFECT OF E-GOVERNMENT ON LOCAL GOVERNMENT PERFORMANCE ACCOUNTABILITY IN INDONESIA (2022)

Role: CORE; evidence type: Empirical
Country/context: Indonesia local governments

Design and sample: Cross-sectional 2020 data; 435 districts; ordered-logit models
Findings/outcome: Online-system implementation and ICT use are associated with higher LAKIP accountability categories; financial-audit opinion also relates to accountability performance.
Appraisal notes and limitations: Administrative outcome data, explicit ordinal model and covariates.; Cross-sectional associations; 80 districts omitted for insufficient data; ordinal performance proxy is not direct citizen answerability or trust. Source prints both 10.34109 and 10.34111 DOI variants.
Use in synthesis: Use as administrative association; do not claim causal improvement or rely on reported standard-deviation interpretation without reanalysis.
Source location: PDF pp. 1–2, methodology, results and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA533 Deconstructing Government Budgets through Visual Representation Software (2022)

Role: CORE; evidence type: Empirical
Country/context: Spain regional and local governments
Design and sample: Survey of managers in 34 governments using two budget-visualisation applications
Findings/outcome: Tools reach media and political groups more than a general citizen audience; political impetus and governance arrangements shape adoption and use.
Appraisal notes and limitations: Clearly bounded adopter sample and implementation focus.; Managers report some user behaviour; excludes non-adopters and direct citizen comprehension/trust measurement.
Use in synthesis: Disclosure availability and actual citizen comprehension must remain separate outcomes.
Source location: PDF abstract, discussion and limitations; version of record available
Verification: AI-assisted single-pass assessment; independent human verification not completed.

PSA545 Development of web-based e-Tendering system for Nigerian public procuring entities (2022)

Role: CORE; evidence type: Empirical
Country/context: Nigeria public procuring entities
Design and sample: Object-oriented e-tendering prototype; 10-professional mock-tender validation
Findings/outcome: NPS-eTender supports notification, submission, opening, evaluation, approval and award; experts judge functionality and potential usefulness.
Appraisal notes and limitations: Explicit development method, workflow and three forms of validation.; Mock tender and expert judgement do not demonstrate production effectiveness, fraud reduction or long-term accountability gains.

Use in synthesis: Use as functional proof of concept; distinguish prototype validation from field impact.
Source location: PDF pp. 2, 10–11 and conclusion
Verification: AI-assisted single-pass assessment; independent human verification not completed.

Appendix E. Supplementary top-100 screening and unmatched core candidates

This appendix identifies potential additions, not included studies. The supplementary export contains 100 unique EIDs. Of these, 47 records meet the provisional Article and 2020–2026 metadata filters; nine match the historical workbook, and 38 have no automatic EID, DOI or normalised-title match. The 11 entries below are the unmatched records provisionally marked as core using title and abstract. Missing DOI does not mean that no DOI exists. No full-text or independent human appraisal is claimed.

CSV 007. Larikova T.; Drozd I.; Lyubenko A.; Telehin V.; Novichenko L. (2025). CONSTRUCTION OF AN ACCOUNTING-ANALYTICAL SUPPORT MODEL FOR THE PUBLIC SECTOR BASED ON THE SYNERGY BETWEEN ARTIFICIAL INTELLIGENCE AND BLOCKCHAIN TECHNOLOGIES
DOI: 10.15587/1729-4061.2025.340995 | EID: 2-s2.0-105020650738Scopus: https://www.scopus.com/pages/publications/105020650738?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 008. Larikova T.; Ivankov P.; Novichenko L.; Kydysiuk K. (2024). POSSIBILITIES OF INTEGRATING ARTIFICIAL INTELLIGENCE TECHNOLOGIES INTO THE SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT TO PUBLIC SECTOR ENTITIES
DOI: 10.15587/1729-4061.2024.319051 | EID: 2-s2.0-85215390242Scopus: https://www.scopus.com/pages/publications/85215390242?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 014. Damar M.; Aydın Ö.; Özoğuz E.; Aydın Ü.; Özen A. (2024). TURKISH COURT OF ACCOUNTS: ANALYZING FINANCIAL AUDIT, DIGITALIZATION, AI IMPACT
DOI: 10.1080/07366981.2024.2376791 | EID: 2-s2.0-85199304134Scopus: https://www.scopus.com/pages/publications/85199304134?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 040. Tsybuliak A.; Tyshchenko V.; Luhosh L.; Yermolenko O.; Vasylevska H. (2026). DIGITALISATION OF PUBLIC FINANCES AS A TOOL FOR INCREASING TRANSPARENCY AND EFFICIENCY OF FINANCIAL REGULATION
DOI: 10.26437/8xj2py10 | EID: 2-s2.0-105043903633Scopus: https://www.scopus.com/pages/publications/105043903633?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 043. Al-Ababneh H.A.; Fedorchuk Y.; Tymchyshyn A.; Pishchenko G.; Hrytsai S. (2024). THE USE OF BIG DATA IN THE DETECTION OF ECONOMIC CRIMES IN PUBLIC PROCUREMENTS
DOI: Not supplied in export | EID: 2-s2.0-85213943451Scopus: https://www.scopus.com/pages/publications/85213943451?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 053. Larikova T.; Ivankov V.; Novichenko L. (2023). IMPLEMENTATION OF BLOCKCHAIN TECHNOLOGY IN THE SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT FOR THE PUBLIC SECTOR
DOI: 10.15587/1729-4061.2023.290024 | EID: 2-s2.0-85178492973Scopus: https://www.scopus.com/pages/publications/85178492973?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 063. Zam U.M.A.U.M.; Saidin A.Z.; Kartiwi M.; Mahmud M. (2021). BIG DATA ANALYTICS IN THE GOVERNMENT: ISSUES CONCERNING PUBLIC SECTOR AUDITING
DOI: Not supplied in export | EID: 2-s2.0-85160227501Scopus: https://www.scopus.com/pages/publications/85160227501?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 085. Al-Yasar A.R.A.; Dhahir D.A.B.; Hisab H.A. (2026). BLOCKCHAIN APPLICATIONS AS A TOOL TO REDUCE FINANCIAL CORRUPTION IN BUDGET PREPARATION AND IMPLEMENTATION PROCESSES
DOI: 10.34109/ijefs.2026180305 | EID: 2-s2.0-105051790112Scopus: https://www.scopus.com/pages/publications/105051790112?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 090. Taşdöken Ö. (2024). USE OF ARTIFICIAL INTELLIGENCE AND AUDIT ANALYTICS IN INTERNAL AUDIT PROCESSES IN THE PUBLIC SECTOR
DOI: 10.1080/07366981.2024.2376790 | EID: 2-s2.0-85197820432Scopus: https://www.scopus.com/pages/publications/85197820432?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 092. Agostino D.; Lourenço R.; Jorge S.; Bracci E.; Cruz I. (2026). Data science and public sector accounting: Reviewing impacts on reporting, auditing, and accountability practices
DOI: 10.1080/09540962.2025.2529266 | EID: 2-s2.0-105011693489Scopus: https://www.scopus.com/pages/publications/105011693489?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

CSV 098. Ibitoye A.D.; Bolade A.F.; Onibonje J.F.; Dagunduro M.E.; Afolalu S.A.; Odusina-Onaivi A.L. (2025). Artificial Intelligence in Public Finance Management: Predictive Analytics for Policy Decision-Making and Resource Allocation
DOI: 10.37933/nipes/7.4.2025.SI362 | EID: 2-s2.0-105025970871Scopus: https://www.scopus.com/pages/publications/105025970871?origin=resultslistStatus: candidate only; full-text eligibility and source quality not verified.

Previously included matches among the 47: PSA297, PSA192 and PSA351. Previously excluded historical screening records: PSA437, PSA318, PSA512, PSA204, PSA328 and PSA361. Historical decisions are not reassigned without fresh review. Source: supplied CSV and historical Master Research Book.