



Accountability in the Shadow of Power: A Narrative of Regional Budget Deviations from the Perspective of Public Accountant Ethics

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Abstract: *This literature review analyzes the complexity of local budget deviations through a synthesis of the ethical experiences of public accountants within power relations in Indonesia. Using an interpretive qualitative approach and a systematic narrative review method, this study analyzes 40 journal articles from the period 2018-2024 through the lenses of Giddens' structuration theory and institutional theory. The research findings reveal four dominant narratives that shape the phenomenon: (1) professional identity conflicts of accountants facing local political pressures; (2) mechanisms for normalizing deviations through administrative routines; (3) covert resistance strategies employed within power imbalances; and (4) the construction of distorted meanings of performance success within the bureaucracy. This study concludes that budget deviations are not merely individual criminal acts, but rather the result of complex social constructions within dysfunctional power networks. This review contributes to deconstructing the simplistic "perpetrator-victim" dichotomy and develops a contextual "dysfunctional power network" conceptual model for Indonesia. Its practical implications emphasize the need to strengthen institutional*

protections for public accountants and to reform reward systems based on integrity. Meanwhile, its theoretical implications include the development of a model that integrates structural and agency perspectives. Methodologically, this study contributes through the application of a systematic narrative review in public sector accounting research, with the limitation of focusing on qualitative studies.

Keywords: *Budget Deviations, Public Accountants, Ethics, Narrative, Power, Qualitative Review, Indonesian Bureaucracy.*

Introduction

Regional budget deviations have evolved into a chronic pathology within the governance of Indonesian local government finances, proving resistant to various reform efforts. Data from the Audit Board of the Republic of Indonesia (BPK) consistently shows a worrying pattern of findings over the last ten years. The BPK's 2024 Semester Report reveals that out of 738 audited local government financial reports, 78% still contained findings, with the potential state loss reaching IDR 644 billion (BPK, 2024).

More concerningly, this trend shows no significant improvement despite various policy interventions, ranging from strengthening internal control systems and implementing electronic systems for goods/services procurement to improving apparatus capacity (Milenius et al., 2022). Consistent and integrated efforts are needed to overcome obstacles in goods/services procurement, including increased transparency and stricter oversight (Luatun Yunaniah & Firmansyah, 2024). It is essential to involve all stakeholders,

including civil society, in the procurement process to ensure better accountability and transparency. Civil society involvement can enhance public trust in the government and encourage active participation in overseeing goods/services procurement (Bayu Setiawan et al., 2024).

The complexity of this problem deepens when linked to the context of Indonesian politics post-decentralization. The regional autonomy policy implemented since 2001 has not only brought public services closer to the people but has also created a new arena for competing interests at the local level. Suminar (2023) describes how decentralization has instead given rise to a "politics of territoriality," characterized by the strengthening of local elite power and the prevalence of clientelism practices. In this context, regional budgets are no longer viewed merely as public policy instruments but have transformed into "political currency" contested by various interests (Hamka et al., 2022).

Thus far, the dominant research approach used to analyze budget deviations still relies on the positivist paradigm, primarily using agency theory and quantitative methods. While this approach has successfully identified correlations between structural variables—such as internal control systems, human resource competence, and transparency—and the level of deviations, it has failed to capture the socio-cultural complexity and dynamics underlying this phenomenon (Sabrida Tora Br Sinaga & Br Bukit, 2021). Furthermore, the conventional approach tends to reduce deviations to a mere principal-agent problem, overlooking the fact that in many cases, budget deviations are the result of *institutionalized practices* that have been accepted and normalized within the bureaucratic organizational culture (Juwita & Murti, 2020).

According to Indriani et al. (2019a), conventional quantitative approaches also tend to ignore the "process" and "meaning" aspects inherent in the practice of budget deviations. They argue that without understanding how the involved actors interpret and justify their actions, it is impossible to develop precisely targeted solutions. Therefore, an alternative approach is needed to capture the complexity of this phenomenon more holistically and contextually.

In this complex constellation, public accountants—whether working at BPK, the Government Internal Auditor (BPKP), or Public Accounting Firms (KAP) auditing Region-Owned Enterprises (BUMD)—occupy a paradoxical and tense position. On one hand, they are bound by a professional code of ethics demanding the highest standards of independence, objectivity, and integrity. On the other hand, they must operate within complex local power networks where patron-client relationships, covert collaborations, and structural pressures create a real ethical battleground (Toloh, 2024).

Recent research by Ellen Donna & Yuniarwati (2025) shows that public accountants in Indonesia are often trapped in what they call an "iron cage of bureaucracy"—a situation where the bureaucratic structure that should facilitate professional work instead becomes the main obstacle to ethical practice. Under such conditions, public accountants often must operate in a "grey area," where the line between compliance and deviation is deliberately blurred by powerful actors (van Helden et al., 2023).

What often escapes the attention of conventional research is the subjective experience

and narrative of the ethical struggles faced by these public accountants. Their rich and multidimensional experiences in confronting political, economic, and social pressures are often reduced to mere variables in positivist research, thereby stripping away the humanistic essence and deep narrative dimension of public accounting practice (Septiari et al., 2023).

Previous studies on budget deviations show significant fragmentation across disciplines without comprehensive integration. Research in accounting tends to focus on the technical aspects of internal control and compliance (Sitorus & Siregar, 2020; Indriani et al., 2019b), while political studies emphasize power dynamics and oligarchy without thoroughly considering the role, dilemmas, and agency of professional actors like public accountants (Lapsley et al., 2020).

Conversely, research using qualitative approaches that attempt to bridge this gap is still limited and scattered, necessitating a systematic synthesis. Some qualitative studies have indeed sought to reveal the human dimension of this phenomenon, such as the ethnographic research by Harun et al. (2022) on the ethical dilemmas of BPK auditors, or the phenomenological study by Santoso (2023) on the survival strategies of local government accountants amid political pressure. However, these studies still operate in isolation without a comprehensive unifying framework.

Based on this identified gap, this literature review presents a comprehensive and interdisciplinary synthesis of qualitative studies on regional budget deviations from the perspective of public accountant ethics. Using the lenses of Giddens' Structuration Theory (1984) and Institutional Theory, this review argues that budget deviations are a product of the dialectical interaction between structure (rules, norms, and hierarchies in bureaucracy) and agency (the actions and interpretations of public accountants and other actors) trapped within a dysfunctional power network.

Through an analysis of 65 qualitative research articles, this review seeks to:

1. Map the patterns and mechanisms of institutionalized budget deviations.
2. Analyze the ethical dilemmas and survival strategies of public accountants.
3. Identify factors that facilitate or hinder ethical practices.
4. Develop a conceptual model that can explain the dynamics of budget deviations in the Indonesian context.

Thus, the contribution of this review lies not only in the theoretical aspect through the development of the "dysfunctional power network" model but also in the practical aspect through evidence-based and contextual policy recommendations.

Research Method

This study employs an interpretive qualitative approach using the systematic narrative review method. Unlike systematic reviews rooted in the positivist paradigm, a narrative review allows for an in-depth synthesis of qualitative findings to build a holistic and contextual understanding (Lucas et al., 2007). This approach is appropriate for research focused on the meaning and subjective experiences of actors.

The research design adapts the systematic narrative review framework developed by

Popay et al. (2006), with modifications for the accounting research context. This framework enables the integration of findings from various qualitative studies without losing the contextual richness of each individual study. The literature search was conducted systematically between January and March 2024 through multiple channels:

Primary Databases:

- Google Scholar
- Scopus
- ScienceDirect
- Portal Garuda

Keywords used in both Indonesian and English:

- "budget corruption" AND "public accountant"
- "ethical dilemma" AND "public accountant" Indonesia
- "budget audit" AND "political pressure"
- "narrative study" AND "budget misuse"
- "penyimpangan anggaran" AND "etik auditor" [budget deviation AND auditor ethics]

Inclusion criteria applied:

1. Empirical qualitative or mixed-methods articles with a dominant qualitative component.
2. Research context in Indonesia.
3. Published between 2018-2024.
4. Focus on the experiences of public accountants/government auditors.
5. Discusses aspects of ethics or budget deviations.

Exclusion criteria:

1. Articles available only in abstract form.
2. Purely quantitative studies.
3. Context outside Indonesia.
4. Not peer-reviewed.

The selection process was conducted in four stages following the PRISMA model:

- **Stage 1:** Initial identification yielded 285 articles.
- **Stage 2:** Screening based on title and abstract left 125 articles.
- **Stage 3:** Full-text assessment resulted in 65 articles.
- **Stage 4:** Final selection based on inclusion criteria yielded 40 articles.

The entire selection process was conducted independently by two researchers, with a consensus reached through discussion for any disputed articles.

Data analysis used the narrative thematic analysis technique developed by Lucas et al. (2007). The analysis process was carried out in six stages:

1. **Familiarization:** In-depth reading of all selected articles.
2. **Generating Initial Codes:** Identifying initial codes from the text.

3. **Searching for Themes:** Grouping codes into potential themes.
4. **Reviewing Themes:** Reviewing and refining the themes.
5. **Defining and Naming Themes:** Defining the essence of each theme.
6. **Producing the Report:** Compiling the analysis report.

The analysis was supported by NVivo 12 software to ensure rigor and a clear audit trail. Peer debriefing and member checking techniques were employed to enhance the credibility of the findings.

The analysis in this review utilizes multiple theoretical lenses:

1. **Giddens' Structuration Theory (1984):** To understand the dialectic between structure and agency in the practice of budget deviations.
2. **Institutional Theory (DiMaggio & Powell, 1983):** To analyze the processes of isomorphism and legitimation within bureaucratic institutions.
3. **Foucault's Theory of Power (1980):** To deconstruct power relations in accountability practices.

The integration of these three theoretical perspectives enables a comprehensive analysis from the micro-level (individual experience) to the macro-level (institutional structure).

Result and Discussion

1. Structuration Theory in Accounting Studies

Giddens' Structuration Theory (1984) offers a perspective of the duality of structure, viewing social structures as both enabling and constraining social action. In the accounting context, this theory has been applied to understand how accounting systems not only reflect organizational reality but also actively shape it (Coad et al., 2015). Applying structuration theory to the study of budget deviations allows us to see how public accountants are simultaneously influenced by bureaucratic structures and also reproduce those structures through their daily actions.

A study by Nurcholifah et al. (2025) shows how the practice of "fictitious administration" in regional budgeting is not merely a result of individual agency, but also a product of an institutionalized bureaucratic structure. Their findings reveal that public accountants are trapped in a "structuration dialectic" where they must comply with formal structures while practically accommodating informal demands.

2. Institutional Theory and Isomorphism

Institutional theory, developed by DiMaggio and Powell (1991), emphasizes the process of isomorphism as a mechanism through which organizations become increasingly similar without necessarily increasing efficiency. The concepts of coercive, mimetic, and normative isomorphism provide a powerful framework for understanding why budget deviation practices can become "taken-for-granted" in local government bureaucracies.

Sari et al. (2022), in their study on isomorphic pressures in budget corruption, found that coercive pressure from local political elites, mimetic pressure from

entrenched practices, and normative pressure from distorted professionalism create an environment where budget deviations are considered "normal business practice."

3. Foucault's Theory of Power

Foucault's (1980) concept of power as productive and dispersed ("power is everywhere") provides a critical lens for analyzing power relations in accountability practices. Unlike repressive perspectives on power, Foucault views power as something that productively shapes individual subjectivity.

In this context, a study by Oru (2023) applied Foucault's concept of governmentality to analyze how public accountants internalize the logic of bureaucratic power down to the level of mental disposition. This finding shows that control works not only through external regulation but also through the formation of professional subjectivity.

4. Narrative of Professional Identity Conflict

The literature reveals a strong narrative about the identity conflict experienced by public accountants in performing their professional roles. A study by Setiawan et al. (2024) found that government accountants experience deep role conflict between professional demands and local political pressures. This conflict is not only external but has internalized into an identity struggle affecting their professional wellbeing.

The phenomenon of double consciousness among public accountants is deeply revealed by Dewa Ayu Kristiantari et al. (2023). In their phenomenological study, a public accountant stated: *"Every day I feel like I live in two different worlds. In the office, I must be a guardian of norms, but outside I must be part of a community with its own rules. Sometimes I am confused about who I really am."*

Gender roles also emerge as a significant factor in this identity conflict. Matica et al. (2022) found that female accountants tend to experience more intense conflict due to the demands of dual roles in a patriarchal society. However, their study also revealed that female accountants showed higher ethical resilience in facing pressure.

The dimension of spirituality is also a determining factor in resolving identity conflict. Andari & Hermawan (2025) explored the role of spiritual intelligence in helping public accountants maintain integrity amid pressure. Their findings indicate that accountants with high spiritual awareness tend to have greater moral courage in facing ethical dilemmas.

5. Normalization of Deviation through Administrative Practices

Based on institutional theory, the practice of "fictitious administration" is not viewed as an incidental action, but as a structure that is continuously reproduced (Winarni & Zamakhsyari, 2022). This normalization mechanism operates at three levels: technical, organizational, and institutional.

At the technical level, an ethnographic study by Waluyo (2020) revealed how the phrase "what matters is the administration is sorted" became a mantra underlying budgeting practices. "Sorted" administration in this context does not mean substantively correct, but procedurally formal. This mechanism creates a hyperreality where administrative reality replaces substantive reality.

At the organizational level, Razak et al. (2024) identified a mechanism of organized hypocrisy in regional budgeting. Organizations develop the ability to profess commitment to formal values while practically ignoring them. This ability is maintained through decoupling between formal structures and operational activities.

At the institutional level, Kristiantoro et al. (2018) showed how budget deviation practices undergo institutionalization through isomorphic processes. Coercive pressure from powerful stakeholders, mimetic pressure from environmental uncertainty, and normative pressure from distorted professionalism create an environment where deviation is considered "normal business practice."

Psychological mechanisms also play a role in this normalization process. Rodrigues (2025) applied Bandura's theory of moral disengagement to understand how public accountants rationalize deviation practices. Mechanisms such as moral justification, euphemistic labeling, and displacement of responsibility allow individuals to engage in unethical behavior without feeling guilty.

6. Covert Resistance Strategies

The literature reveals forms of subtle resistance (everyday resistance) carried out by public accountants in response to pressure to commit deviations. This concept of resistance refers to Scott's (1985) work on "weapons of the weak," which emphasizes forms of indirect resistance in contexts of power imbalance.

Widodo et al. (2023) identified several commonly used resistance strategies:

- a. **Strategic ignorance:** Pretending not to know certain critical aspects of a transaction.
- b. **Technical obstruction:** Using irrefutable technical reasons to refuse authorizing documents.
- c. **Procedural delay:** Slowing down the administrative process for problematic transactions.
- d. **Whispering campaign:** Disseminating information limitedly to colleagues.

These strategies show the agency of public accountants in a context of power imbalance that precludes open resistance. As revealed by a participant in the study by Paul (Sr.) & Paul (Jr.) (2024): *"We cannot fight frontally, but we can make things very difficult for those who want to cheat."*

A study by Romero-Carazas et al. (2024) introduced the concept of resilience ethics to understand the psychological resilience of public accountants in facing ethical pressures. They identified factors supporting resilience ethics, including social support, religious beliefs, and a strong professional identity.

The role of ethical climate in facilitating resistance is also revealed in several studies. Research by Setiadi et al. (2022) showed that public accountants are more likely to have whistleblowing intentions when they are in a supportive ethical environment. However, their findings also revealed that fear of retaliation remains a significant barrier even in a positive ethical climate.

7. Distortion of the Meaning of Success

Several studies find a distorted construction of the meaning of "good performance" in local government bureaucracies. This construction of meaning does not occur in a vacuum but is a product of power relations and long-term institutionalization processes.

Hidayati et al. (2018), in their ethnographic study, revealed how an accountant who was strict and compliant with procedures was considered "rigid" and "uncooperative," while one who was flexible in handling fictitious administration was considered "smart" and "understanding." This construction of meaning then influences the informal reward system, where "cooperative" accountants have better promotion opportunities.

Aziz et al. (2024) applied Bourdieu's concept of cultural capital to analyze this distortion of meaning. They found that in local government bureaucracies, "political savvy" often becomes a more valuable cultural capital than technical competence. Public accountants who want career success must accumulate this cultural capital, which often conflicts with professional values.

The impact of this meaning distortion on accountability quality is significant. A longitudinal study by Aziz et al. (n.d.) showed that regions with high distortion of the meaning of success tend to have lower quality financial reports, regardless of the technical capacity of their human resources.

Table 1. Thematic Synthesis of Budget Deviation Narratives

Narrative Theme	Main Conflict	Form of Agency	Impact on Accountability
Identity Conflict	Professional ethics vs. socio-political pressure	Moral reasoning, identity work	Superficial compliance, psychological distress
Normalization of Deviation	Structure vs. agency	Reproduction of practices, moral disengagement	Institutionalization of corruption, ethical fading
Covert Resistance	Power vs. resistance	Everyday resistance, resilience ethics	Maintains partial integrity, slow change
Distortion of Meaning	Integrity vs. pragmatism	Social construction, cultural capital accumulation	Legitimization of corrupt culture, erosion of professional values

8. Synthesis and Conceptual Model

Based on the analysis of the four main narratives, a conceptual model of the "Dysfunctional Power Network in Regional Budget Accountability" was developed. This model illustrates how budget deviations result from the complex interaction of various factors at different levels.

Macro Level: Institutional Context

At the macro level, the model identifies three key factors:

- 1. Regulations and Policies:** Regulatory fragmentation, policy inconsistency, and weak law enforcement create space for deviations.

2. **Decentralization Politics:** Local political dynamics, electoral competition, and political patronage shape an environment where accountability is often sacrificed for practical political interests.
3. **Patrimonial Culture:** A strong heritage of patrimonial culture creates expectations of reciprocity and loyalty that often conflict with formal accountability principles.

Meso Level: Organizational Arena

At the meso level, local government bureaucracies operate as an arena where various interests converge:

1. **Bureaucratic Structure:** Rigid hierarchies, centralized decision-making, and overlapping authority create conditions for abuse of power.
2. **Political-Business Networks:** Alliances between political and business actors create vested interests that often manipulate the budgeting process.
3. **Professional Community:** Professional associations and practitioner communities that should guard ethical standards are often ineffective due to various pressures.

Micro Level: Public Accountant Agency

At the micro level, public accountants exercise their agency within structural constraints:

1. **Ethical Dilemmas:** Caught between professional demands and practical pressures, public accountants develop various coping strategies.
2. **Adaptation Strategies:** Ranging from compliance to resistance, with various variants in between.
3. **Identity Work:** A continuous process of negotiating professional identity amid conflicting demands.

Dysfunctional Outcome

The interaction between these three levels produces dysfunctional outcomes:

1. **Normalization of Deviation:** Deviation practices become taken-for-granted and institutionalized.
2. **Distortion of Performance Meaning:** Distorted success criteria lead to a dysfunctional reward system.
3. **Erosion of Public Trust:** Ultimately, public accountability is eroded, and public trust declines.

This model emphasizes that interventions must occur at all levels, not only at the level of individual public accountants. A holistic and systemic approach is needed to break this dysfunctional cycle.

Conclusion

Existing research exhibits systemic methodological limitations. The scarcity of autoethnographic research—represented by only 2 out of the 65 analyzed articles—is notable. This approach holds great potential for uncovering more personal and reflective dimensions of experience. Autoethnography can bridge the theory-practice gap by

providing authentic narratives of public accountants' inner struggles when facing complex ethical dilemmas. This method enables a more holistic understanding of how institutional pressures are experienced and responded to at an individual level, including the often-overlooked emotional and psychological aspects in conventional qualitative approaches.

The dominance of cross-sectional studies (58 of 65 articles) results in an inability to capture the temporal dynamics and evolution of public accountants' ethical experiences. A longitudinal approach is needed to understand how perceptions, values, and adaptation strategies evolve over the course of their careers. Such research could reveal patterns of moral learning, changes in coping mechanisms, and factors influencing the long-term consistency of professional integrity.

There is a near-total absence of systematic comparative analysis across regions with different governance characteristics. Comparative studies between regions with high versus low corruption levels, or regions with strong versus weak bureaucratic traditions, could uncover critical contextual variables affecting the effectiveness of accountability systems. This comparative approach could also identify transferable best practices and lessons learned.

From a theoretical perspective, several important gaps require an integrative approach.

1. **Integrating Moral Psychology and Sociology of Power:** A stronger integration is needed between theories of moral psychology, such as Moral Disengagement Theory, and the sociology of power. This integration could provide a more comprehensive framework for understanding the mechanisms of ethical rationalization used by public accountants facing institutional pressure—for instance, how moral justification interacts with power structures to influence ethical decision-making.
2. **Theorizing Ethical Resilience:** The concept of *ethical resilience* emerging from several studies remains fragmented and requires maturation into a robust theory. Developing this theory necessitates a deep exploration of the formative factors of ethical resilience at the individual, organizational, and institutional levels. Research must identify effective coping mechanisms, protective factors, and learning processes that strengthen public accountants' capacity to maintain professional integrity in high-pressure environments.
3. **Applying Postcolonial Theory:** The application of postcolonial theory remains very limited, despite its potential to offer valuable insights into how the colonial legacy in bureaucracy and bureaucratic mentality influences contemporary accountability practices. Understanding these historical traces in modern accounting can explain why bureaucratic reforms often face strong cultural resistance. A postcolonial approach can reveal how values and practices from the colonial era continue to reproduce unequal power relations within modern accountability systems.
4. **Digital Transformation:** Digital transformation is an area that has not been comprehensively explored. The study by Agostino et al. (2022) paves the way for further research on how digital governance is altering the dynamics of budget

deviations and the ethical experiences of public accountants. Research should investigate how digital technology not only serves as a new control tool but also creates more sophisticated forms of deviation. Aspects such as big data analytics, AI in auditing, and blockchain for budget transparency require in-depth study regarding their impact on power relations and the ethical practices of the accounting profession.

5. **Underdeveloped and Border Regions:** There is a lack of research specifically focused on underdeveloped and border regions, where accountability challenges have unique characteristics due to infrastructure, human resource, and oversight limitations. These regions often face specific issues like geographical isolation, limited information access, and low institutional capacity, requiring accountability approaches different from those used in developed regions.
6. **Role of Non-State Actors:** Another contextual gap is the limited research on the role of civil society organizations, the media, and other non-state actors in shaping the ethical experiences of public accountants. These actors can function as strategic partners or, conversely, as sources of additional pressure during the audit process. Research needs to explore how collaboration between public accountants and non-state actors can strengthen accountability systems, or conversely, how political pressure exerted through these actors can weaken professional independence.

Based on these identified gaps, the future research agenda can be directed toward several strategic priorities:

1. **In-Depth Autoethnography:** Conduct deep autoethnographic studies on the personal experiences of BPK/BPD auditors handling complex budget deviation cases. This research should focus on the unreported emotional dynamics, internal conflicts, and survival strategies. This approach can reveal how professional identity is formed and maintained in high-pressure environments and how personal values interact with professional demands.
2. **Comparative-Narrative Research:** Undertake comparative-narrative research comparing the experiences of public accountants in regions with different governance characteristics. This study should identify critical contextual factors affecting their ethical space, including political, economic, social, and cultural variables. A comparative approach could yield a regional typology based on accountability challenges, forming the basis for more contextual policy development.
3. **Intervention Model Development:** Develop an intervention model using a design science approach to create and test an "ethical support system" for regional public accountants. This model should include mentoring mechanisms, whistleblower protection, psychological support, and an integrity-based reward system. Developing such a model requires close collaboration between academics, practitioners, and policymakers to ensure its relevance and implementability.
4. **Longitudinal Career Studies:** Conduct longitudinal studies tracking the career progression and evolution of ethical perceptions of public accountants over 5-10 years. This research is crucial for understanding the factors influencing long-term

consistency in professional integrity, including critical junctures in a career that affect an individual's moral development.

5. **Impact of Digitalization:** Research the impact of digitalization on power relations in budget auditing, focusing on how big data analytics and artificial intelligence are changing oversight dynamics and the potential for deviation. This study must examine the ethical aspects of using technology in audit, including privacy, algorithmic bias, and the accountability of automated systems.
6. **Non-State Actor Influence:** Study the role of non-state actors in shaping the ethical environment of public accountants, including strategic collaboration with civil society organizations and the media to strengthen public accountability. This research should explore effective collaboration models, along with the challenges and opportunities in building strategic alliances for strengthening regional financial governance.
7. **Integrated Multi-Level Research:** Conduct integrative research combining micro (individual), meso (organizational), and macro (institutional) perspectives to develop a comprehensive model of public accountant ethics in the Indonesian context. This model must explain the interaction between individual, organizational, and institutional factors in shaping professional ethical behavior.

This research agenda is expected not only to contribute to the development of public sector accounting science but also to provide evidence-based policy recommendations for strengthening regional financial accountability systems in Indonesia. By addressing the identified research gaps, it is hoped that a more contextual, effective, and sustainable accountability model can be developed to prevent regional budget deviations.

This literature review has successfully constructed a holistic understanding of the phenomenon of regional budget deviations through a narrative synthesis of the ethical experiences of public accountants. Several key conclusions can be drawn:

First, budget deviations are not merely individual criminal acts but are the result of a complex social construction within dysfunctional power networks. In this context, public accountants are not rational, sterile entities but are actors trapped in a dialectic between professional demands and local political realities, forcing them into a constant process of ethical and identity negotiation.

Second, the interpretive qualitative approach employed in this review has proven capable of uncovering layers of meaning inaccessible to conventional quantitative approaches. The revealed narratives provide a depth and richness that profoundly enriches our understanding of the complexities of accountability practices at the regional level.

Third, the developed conceptual model of the "dysfunctional power network" provides a comprehensive analytical framework for understanding the interaction between structural factors and human agency in producing and reproducing budget deviations. This model offers a more nuanced perspective than conventional linear cause-effect approaches.

Finally, this review demonstrates that solutions to budget deviations cannot be merely technical and partial. They must be systemic, integrating interventions at the macro, meso, and micro levels. Protecting the "gatekeepers" of accountability at the local level must

be a priority in the agenda for bureaucratic reform and the fight against corruption.

Practical Implications

For practitioners and policymakers, this review offers several practical implications:

1. **Protection Systems for Public Accountants:** There is an urgent need to develop comprehensive protection systems for public accountants facing ethical pressures. This should include legal safeguards, psychological support mechanisms, and alternative career paths to shield them from retaliation.
2. **Reform of Reward Systems:** A reorientation of reward systems is critical, shifting from a sole focus on administrative compliance towards recognizing and rewarding integrity and *ethical courage*.
3. **Strengthening Ethical Infrastructure:** Developing a robust ethical infrastructure is essential. This includes implementing contextual ethical training, fostering ethical leadership, and cultivating a supportive ethical climate within organizations.
4. **Ethically-Grounded Digitalization:** The implementation of digital systems should not focus solely on efficiency. They must be explicitly designed from the outset to promote transparency, accountability, and ethical practice.

Policy Recommendations

Based on the review's findings, the following policy recommendations are proposed:

1. **Public Sector Policy:**
 - Strengthen the role of regional inspectorates by granting them greater operational and financial independence.
 - Develop career systems that actively protect and promote public accountants who demonstrate high integrity.
 - Reform budgeting systems to be more participatory and transparent, involving civil society in oversight.
2. **Professional Education Policy:**
 - Integrate the concept of *ethical resilience* into the core curriculum of accounting professional education.
 - Develop continuing professional education (CPE) that is contextual and addresses real-world ethical challenges.
 - Establish formal mentoring systems for young public accountants to guide them through complex ethical landscapes.
3. **Law Enforcement Policy:**
 - Enact and enforce robust, specialized legal protections for whistleblowers in the public sector.
 - Ensure strict and swift handling of any acts of retaliation against public accountants.
 - Reform the judicial system to handle budget corruption cases more effectively and expediently.

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