



# An Integrated Public Accountability Model: Lessons from the Pandemic

Nurkholis

Accounting Department, Faculty of Economics and Business, Universitas  
Brawijaya, Jl. MT Haryono 167 Malang, Jawa Timur, Indonesia  
\*nurkholis@ub.ac.id

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## Abstract

The Integrated Public Accountability Model proposes a comprehensive framework for enhancing accountability in public organizations, emphasizing both technical and non-technical aspects as foundational pillars. This model advocates for a strategic approach where accounting serves as the primary vehicle for delivering performance information, supported by the pillars of institutional capacity, robust governance, spirituality/religiosity, and local customs. By focusing on these dimensions, the model aims to address the diverse informational needs of stakeholders, ensuring that public organizations deliver high-quality economic and social performance data. The potential impact of this research extends beyond traditional accountability frameworks by highlighting the necessity for an integrated approach during uncertain times, such as pandemics, where typical governance structures are disrupted. Future research should explore the empirical applicability of this model across different cultural and institutional contexts to validate its effectiveness in real-world scenarios. Additionally, studies should consider the dynamic interaction between these pillars to understand how they collectively contribute to enhancing accountability in public sectors. By pursuing these avenues, further research can refine the model's components and their interrelations, potentially establishing a new paradigm for public accountability that is both inclusive and adaptive to various governance challenges.

**Keywords:** integrated public accountability; organizational performance; stakeholder engagement; public sector governance; social and economic performance.

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## INTRODUCTION

The Corona Virus Disease (COVID-19) pandemic has been declared a global pandemic, including

in Indonesia. This extraordinary event has forced the government to make fundamental changes to the direction of policies and the national budget

structure. Government Regulation in Lieu of Law (PERPU) No. 1/2020 on State Financial Policies and Financial System Stability for Handling the COVID-19 Pandemic and/or Addressing Threats to the National Economy and/or Financial System Stability was enacted to accommodate strategic steps for the use of the national budget (BPK RI, 2020). This was necessary given that COVID-19 has had impacts not only on health but also on social, economic, and public welfare aspects. Naturally, the response needed to be swift without neglecting transparency and accountability in financial management. However, it is also possible that the urgency of quick action sometimes led to the bypassing of procedures, potentially increasing the risk of misuse and corruption.

Conceptually, Ma and McKinnon (2021) state that the COVID-19 pandemic, in addition to changing behavioral patterns across the board, has significantly affected individual psychological changes and mental health. These changes subsequently influence how decisions and choices that may lead to fraud are made. Levi and Smith (2021) also highlight that the COVID-19 pandemic has created new opportunities for fraud in the public sector, such as reduced control mechanisms and the

use of new, unclear economic performance metrics.

Various budget relaxation policies, budgeting processes, and government accountability have raised concerns regarding the government's own accountability. For instance, the distribution of social assistance funds has opened opportunities for individuals or groups to engage in corrupt activities due to weak oversight and transparency in fund distribution during times of crisis. In practice, many cases of fraud in social assistance distribution have been found, such as reducing allocated funds or even not distributing them at all, or channeling funds to fictitious recipients (CNN Indonesia, 2020; Kompas.com, 2021). This clearly brings public accountability into focus, especially during pandemics or high-uncertainty situations. The question is: how can an integrated and relevant public accountability model be applied during such high-uncertainty periods?

The primary objective of this study is to develop an Integrated Public Accountability Model that incorporates both technical and non-technical factors to enhance public accountability, particularly in the context of crisis management. This model aims to address the challenges posed by the COVID-19 pandemic, which has highlighted significant

weaknesses in existing accountability systems. By integrating these diverse factors, this model seeks to provide a more holistic approach to public accountability that can adapt to the unique demands of crisis situations and ensure effective governance during times of uncertainty.

Accountability is at the core of good governance and is a concept that continuously evolves in its meaning and application (Sinclair, 1995). Public accountability has undergone periods of fluctuation, especially during abnormal times when reporting and auditing activities cannot be carried out as usual. This situation indicates the need to reconsider the relevance of the public accountability models that have been the conceptual foundation for their application in the field.

The Public Accountability Model of Accounting Regulation proposed by Greg Tower (1993), for example, while emphasizing the need for financial and non-financial information for stakeholders broadly (efficiency and equity), still appears to overly glorify the authoritative power of regulation. This model positions regulation as a crucial instrument capable of producing the main tools to achieve the most optimal communication relationship between organizations and stakeholders (Tower, 1993, p. 75).

However, in current conditions, complex regulations (OECD, 2022) that are often overlapping (Bestari, 2020) actually hinder the distribution of essential information to the public. Similarly, Van der Stede (2011) argues that regulation has many shortcomings in the context of accountability and accounting implementation, and should therefore be seen as a force/condition that is only necessary, not sufficient.

Another model, the Calibrated Public Accountability Model (CPA-Model) developed by Thomas Schillemans (2015), considers decisions based on professional judgment (well-considered decisions) as an alternative to decisions based on compliance with regulations (accurate decisions), thus more accurately representing the 'flexibility' of accountability itself (Sinclair, 1995). This emphasis is important in the current situation, where the regulatory system and the vision of public accountability are being realigned to prioritize flexibility and adaptability (Dowdle, 2017). Unfortunately, this CPA-Model overlooks the role of personal aspects (Schillemans, 2015, p. 8) and contextual aspects (Schillemans, 2015, p. 10) which are recognized to also intervene in the type of decisions made by actors within public organizations.

The uniqueness of Public Sector Accounting is influenced by the practices, social systems, and regulations of a country (Nurkholis, 2012). This research tests the impact of the adoption and implementation of performance measurement systems on improving local government accountability in Indonesia. The findings show that performance measurement can significantly improve public accountability when the system is genuinely and professionally implemented in planning, budgeting, execution, and reporting processes. This research is important because, in practice, performance measurement systems are often adopted but not effectively implemented. Formal and superficial use of such systems will not improve performance or accountability.

Sinclair's (1995) assumption that accountability is like a chameleon, changing with the needs of an organization, holds true. Many practices still adopt accountability as a formality to meet regulatory requirements but fail to implement it meaningfully. This, in line with the views of New Institutional Sociology (DiMaggio & Powell, 1983), indicates decoupling—a condition where formal policies are disconnected from actual organizational practices. This has been evident in Indonesia since the

implementation of regional autonomy. The extensive implementation of regional autonomy and the large-scale reform it entails may have also triggered decoupling practices during the period of public sector reform in Indonesia.

The development of any science, including public sector accounting, is expected to lead to improvements in societal structures and the well-being of humanity. Public sector accounting must play a role in improving governance quality (good governance), which should reflect in better public services and accountability.

Over the past few decades, there has been a growing interest in understanding the social, organizational, and spiritual aspects in contexts where accounting and accountability practices are applied (R. Sinclair et al., 2013). On the other hand, there is an awareness that the concept and practice of accountability have often portrayed humans merely as economic agents interacting based on personal interests (Messner, 2009).

It must be acknowledged that the public sector is a highly complex field of study and practice. Therefore, studies in this sector should involve perspectives that complement one another. Using paradigms solely based on mainstream, conventional, and Western-style approaches is no longer

sufficient. It is important to incorporate ideas that address local cultural elements in decision-making processes for more effective public service provision. Thus, the development of public sector accounting should also consider aspects of locality, customs, and even the spirituality of the public, which strongly influence daily life in Indonesia.

Accountability can be defined as the obligation of the trustee (agent) to account for, present, report, and disclose all activities and actions for which they are responsible to the principal, who has the right and authority to demand accountability (Mardiasmo, 2018). According to Presidential Instruction No. 7 of 1999 on the Accountability of Government Agencies, accountability is the embodiment of an agency's obligation to be accountable for the success or failure of its mission in achieving the goals and objectives set, through periodic accountability measures.

Sinclair (1995) asserts that accountability requires a relationship in which an individual is asked to explain and take responsibility for their actions. He also notes that the definition of accountability depends on the ideologies, motives, and language of individuals.

In organizational terms, public accountability must be distinguished from political accountability. Political accountability originates from the democratic traditions of Athens and Westminster (Ahyaruddin & Akbar, 2017). In this concept, public officials exercise their powers on behalf of elected representatives, who are ultimately accountable to the people. In democratic governments (e.g., Indonesia), executive officials formally delegate their accountability to politicians in parliament as representatives of the people.

Meanwhile, public accountability is similar to political accountability but is more informal and directly engages with the public, individuals, or groups in society. Public accountability involves mechanisms such as public hearings, government reports in the media, or real-time communication tools that allow citizens to directly contact government officials (A Sinclair, 1995).

Public accountability became a focal point during the COVID-19 pandemic, following the discovery of several instances of fraud by public officials. The relaxation of regulations and the restructuring of budgets to focus on COVID-19 relief provided opportunities for fraudulent activities (Patty & Ardini, 2021). These findings have certainly led to a decline in

perceptions of public accountability. This issue was not confined to Indonesia but also occurred in several other countries, even in developed nations.

In Japan, for example, the quality of public accountability during the COVID-19 pandemic significantly declined due to the limited capacity of regulators/decision-makers, who were deemed not to have the necessary expertise, as well as the disregard for expert opinions in managing the pandemic (Shimizu & Mossialos, 2021). In the UK, Ahrens and Ferry (2020) noted that local government financial sustainability was disrupted by the COVID-19 pandemic. The local government financial framework deteriorated and required assistance from the central government, especially for pandemic management. They also mentioned that there was a possibility of fraud if local government financial frameworks were not improved.

Moreover, Broadbent (2020) pointed out that public trust in the UK government declined during the COVID-19 pandemic due to poor pandemic management, which contradicted the assessments made. The approach to measuring accountability based on New Public Management (NPM) had a bias. Political accountability systems did not

enhance public trust, especially when built on quantitative targets. The COVID-19 pandemic handling in the UK showed how difficult it is to rely on performance measurement systems as tools for accountability.

In China, Wang et al. (2021) suggested that integrating error-tolerance mechanisms into public accountability systems could encourage responsible risk-taking by government officials. This was demonstrated by the government's initial response to the COVID-19 pandemic in Wuhan.

In Indonesia, while the handling of the COVID-19 pandemic has been considered successful and appreciated by several other countries, Shahib et al. (2021) highlighted the low level of accountability and budget transparency during the pandemic. This was due to weak public pressure on the government, the absence of legally binding standards for local government accountability, and the unequal social-educational-technology infrastructure, particularly in central and eastern Indonesia, which is significantly more underdeveloped.

## **INTEGRATED PUBLIC ACCOUNTABILITY MODEL**

During the pandemic, where public management tools and policy instruments were unable to function

optimally, it is plausible that the quality of public accountability also declined. Previous research has revealed that accountability practices during a crisis provide insight into the need to rethink and develop how accounting information is presented (Arjalies, 2022; Päril et al., 2022). In its essence, public accountability is traditionally built to avoid risks and uncertainty. During times of turbulence, such as crises and pandemics, public accountability mechanisms need to connect risks with the allocation and management of resources to enable public organizations to provide services that are more relevant and "reasonable" (Bastida et al., 2022).

The application of accounting in turbulent times within public organizations has further demonstrated the limitations of traditional accounting in projecting complex realities. Ahrens and Ferry (2021) revealed how accounting, as a calculative practice, helped the government balance various pressures and priorities for public services during the pandemic. However, the data that forms the basis of policies was limited to accessible financial values, not other values like equity and justice, which are harder to measure.

Demirag, Firtın, and Bilbil (2020) observed that the pandemic

blurred the dynamics of public accountability—between rational, financial calculations and value for money on one side, and feelings of welfare, anxiety, security, and dignity on the other. At this level, emotional aspects play a crucial role, as they are relevantly proven to shape, change, and even manipulate stakeholders' expectations. Passetti et al. (2021) emphasized that the moral and technical dimensions of accounting strengthen each other and do not cause conflict but instead create a synergistic response. The moral dimension highlights the appropriateness and relevance to address the needs triggered by the pandemic, while the technical dimension focuses on financial analysis and operational issues.

Unerman and O'Dwyer (2010) argued that holistic accountability mechanisms are most relevant when organizations are grappling with extreme environmental changes. Holistic accountability considers providing information to all parties affected by the organization's resource management. Public utility reporting from a holistic perspective is expected to meet the information needs of stakeholders regarding legitimacy, political support, internal capabilities, and the achievement of the social mission of public organizations

(Greiling & Grüb, 2014). A holistic perspective should be able to create mechanisms that combine various values, cultures, and socio-economic needs that should be accommodated during periods of emergencies, such as the pandemic (Ebrahim & Buheji, 2020).

Along with this view, the spiritual and/or religious beliefs of individuals will influence their understanding of accountability. Islam, for example, places great emphasis on accountability. The concept of accountability in Islam is derived from two main pillars: the concept of *tawhid* (the oneness of God) and the concept of ownership. In the *tawhid* concept, Muslims are required to believe in Allah and the Day of Judgment, where humans will be resurrected and asked to account for their deeds during their lifetime.

In the context of public accountability, ownership in Islam asserts that Allah SWT is the true owner of everything in the heavens and earth, as He is the creator of the universe. Allah says, "To Allah belongs everything in the heavens and everything on the earth" (Q.S. Al-Baqarah: 284). Humans are merely trustees of His creations. Personal ownership in Islam is seen as a trust from Allah. Islam acknowledges private ownership, but it is not absolute. This

right is given by Allah as long as it aligns with the principles of Islamic law (*syariah*), and therefore, the management of assets entrusted must be used to sustain life and promote human welfare in a just manner.

Finally, the contextual application of public accountability must always be considered. Nzimakwe (2014) highlighted how the philosophy of *Ubuntu*, as a value system deeply rooted in society, can support the implementation of accountability and public transparency in Africa. *Ubuntu* is believed to stimulate public leaders to act in an accountable manner, based on moral and ethical principles during the COVID-19 pandemic (Sambala et al., 2020). In the context of Indonesia, the modeling and conceptualization of accountability practices are increasingly being directed toward values of local wisdom, as seen in West Java (Saadah & Falikhatun, 2021), Bali (Putra & Narsa, 2022), NTT (Hapsari et al., 2020), and South Sulawesi (Sharon & Paranoan, 2020).

Based on the previous review and understanding, the integrated public accountability concept model that is considered relevant under conditions of high uncertainty, particularly during a pandemic or similar crisis, is illustrated in Figure 1. The model developed here refers to



Alshhadat and Al-Hajaya (2023), emphasizing the importance of achieving *Eunomia*. This term is derived from the name of the Greek goddess of Governance and Legal Order, which serves as a metaphor for public organizations to always behave within the boundaries of organizational order, even during times of crisis (pandemic).

The integrated model must holistically consider the fulfillment of public accountability to all stakeholders affected by organizational activities. A holistic public accountability approach aims to combine both functional-hierarchical "upward" and "downward" accountability with the addition of multidirectional accountability. The holistic perspective is expected to accommodate the information needs of funders (relevant ministries and departments, public donors), recipients of funds (communities affected by the pandemic, service providers), and internal organizations regarding the achievement of mission goals and social objectives during crisis/emergency situations. The application of holistic public accountability is highly relevant in times of a pandemic, as the environmental situation drives the convergence of social, political,

cultural, and religious norms (Taylor et al., 2014).

Achieving holistic public accountability certainly requires support from related factors. Thus, the integration of both technical and non-technical aspects is inevitable. Based on this understanding, the public accountability model must also be integral in character, with pillars as follows (Figure 1).

1. Social Responsibility Accounting— (*CORE*): This is the core mechanism for reporting organizational activities to impacted stakeholders. Social responsibility accounting aims to provide information that allows stakeholders to assess the impact of activities through measuring the organization's social performance. This helps report users make informed economic decisions regarding the organization's impact on society and the environment.
2. Institutional Capacity— (*CAPACITY*): This refers to the internal capabilities that enable an organization to diagnose challenges effectively, choose the right alternatives to address those challenges, implement solutions, and evaluate their impacts. Institutional capacity represents the ability of an organization to: (a)

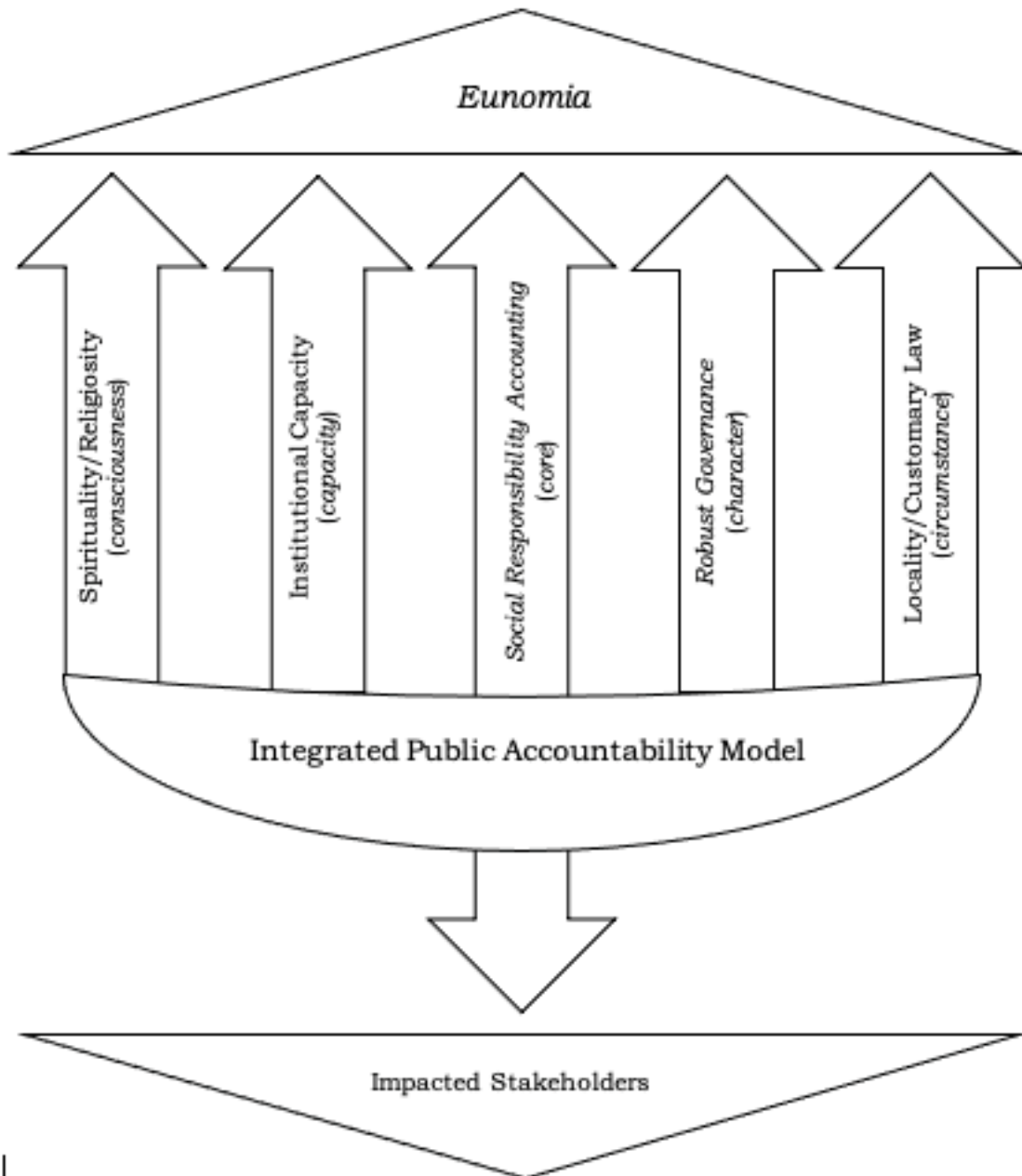
consistently carry out its activities, manage change and crises, and sustain its performance over time, (b) provide responses that can expand its operational areas, and (c) provide a framework to develop the strategic changes needed to adapt to emerging challenges (UNDP, 2015).

3. Robust Governance— (*CHARACTER*): This is a key characteristic that public organizations must possess when facing crises or turbulent conditions. This pillar emphasizes an innovative and proactive organizational character that focuses on achieving flexible adaptation by leveraging opportunities that arise during turbulence. These opportunities are used as inputs to revise previously existing dynamics and approaches (Salvador & Sancho, 2023).
4. Spirituality/Religiosity— (*CONSCIOUSNESS*): This is represented intrinsic values that raise awareness in public organization managers to apply public accountability not only as a legal or functional obligation but also on moral, personal, and "vertical" levels. Public accountability is deeply tied to economic decisions aimed at

welfare, moral order, and a reciprocal system of rights and obligations. The religious paradigm is crucial in guiding the implementation of public accountability (Nasyi'ah et al., 2022).

5. Locality/Customary Law— (*CIRCUMSTANCE*): This pillar refers to the specific environmental conditions that can determine the forms and prerequisites of the public accountability practices applied. It emphasizes the importance of context, recognizing that public accountability must be adapted to local values, norms, and legal frameworks, which could vary across different regions or communities.

As shown in Figure 1, the core of the model, Social Responsibility Accounting, acts as the foundation for reporting and transparency, directly influencing the model's other pillars. This core is supported by Institutional Capacity and Robust Governance, which together provide the structural and operational backbone necessary for effective and agile public administration. The pillars of Spirituality/Religiosity and Locality/Customary Law are integrated to ensure that the accountability practices align with



**Figure 1. Integrated Public Accountability Model**

local cultural values and spiritual norms, which are crucial for securing stakeholder trust and cooperation during crises.

Figure 1 also serves to illustrate how the IPAM applies in real-world crisis scenarios. For example, during a

public health emergency, the model facilitates rapid adaptation and decision-making (represented by the strong linkage between Robust Governance and Institutional Capacity), while simultaneously ensuring that these decisions respect

local customs and spiritual beliefs (as shown by the connections to Locality/Customary Law and Spirituality/Religiosity). This holistic approach not only enhances the effectiveness of immediate crisis responses but also supports sustainable recovery and long-term accountability to stakeholders.

### **Enhancing Crisis Response: A Comparative Analysis of the Integrated Public Accountability Model**

The development of the Integrated Public Accountability Model (IPAM) represents a significant advancement over traditional accountability frameworks that often lack the flexibility and holistic perspective required during crises such as pandemics. This section provides a comparative analysis, highlighting specific scenarios where the IPAM offers marked improvements in handling the complex interplay of technical and non-technical factors crucial for effective public accountability.

#### *Technical Factors: Institutional Capacity and Robust Governance*

Traditional frameworks typically emphasize regulatory compliance and performance metrics that do not necessarily align with the rapid

response required in crisis situations (Heald & Hodges, 2020). For example, during the COVID-19 pandemic, many public organizations struggled with rigid governance structures that were slow to adapt to the fast-evolving landscape of public health and economic needs. The IPAM, by contrast, incorporates a robust governance pillar that emphasizes flexible adaptation to crisis conditions, enabling organizations to leverage emerging opportunities and revise existing approaches dynamically.

In scenarios where rapid policy adjustments are required, the IPAM's emphasis on institutional capacity allows public organizations to effectively diagnose challenges, choose appropriate responses, and implement solutions swiftly. This is in contrast to traditional models, which often result in delays due to bureaucratic inertia.

#### *Non-Technical Factors: Spirituality/Religiosity and Locality/Customary Law*

Non-technical factors such as spirituality/religiosity and locality/customary law are often overlooked in traditional public accountability frameworks. However, these elements are critical in shaping stakeholder expectations and trust, particularly in diverse cultural settings (Ongaro & Tantardini, 2023). The IPAM

uniquely integrates these dimensions, which is especially beneficial in regions where public trust is heavily influenced by local customs and spiritual beliefs.

For instance, during a crisis, a community's response can be significantly influenced by its spiritual leaders or customary laws. The IPAM's inclusion of these factors ensures that accountability practices are not only legally compliant but also culturally resonant, enhancing public cooperation and support in emergency management. This approach was notably absent in traditional frameworks during the initial stages of the COVID-19 response, where disregard for local sensitivities often led to public resistance against health measures and economic interventions.

#### *Comparative Advantages in Crisis Scenarios*

The IPAM offers substantial improvements in crisis scenarios by integrating both upward and downward accountability, ensuring that information flow is not just from public organizations to higher authorities but also reaches stakeholders directly affected by crises. This multidirectional flow of information is vital for addressing the immediate needs of communities, which traditional frameworks often fail

to meet due to their top-down approach (Grover, 2014).

For example, in the aftermath of natural disasters, traditional accountability models have struggled with the timely dissemination of information and resources due to their overreliance on hierarchical structures. In contrast, the IPAM facilitates more effective communication and resource allocation by incorporating local input and respecting local governance structures, thus enhancing the speed and appropriateness of responses.

#### **CONCLUSION, IMPLICATION AND LIMITATION**

The above discussion reveals that the quality of public accountability applied during the pandemic remains relatively low. Fraud continues to occur due to weak control mechanisms, limited capacity of public organization managers to respond quickly and effectively to environmental changes, the use of traditional accounting techniques that fail to capture social performance metrics, and the government's inability to accurately map affected parties. This highlights the need for the development of a new model of public accountability that is relevant for adapting to high uncertainty

conditions, as experienced during the pandemic.

The integrated and holistic public accountability model aims to accommodate crucial aspects that can ensure the optimal achievement of the goals of public accountability itself. Fundamentally, public accountability should target all impacted stakeholders. Public organizations must recognize that the pandemic has multidimensional effects, thus identification of the parties receiving performance information must be done holistically. This model also integratively emphasizes the critical role of supporting factors as key pillars in constructing quality public accountability, namely: social responsibility accounting, institutional capacity, robust governance character, awareness of spirituality and religiosity, and the aspects of locality and customary law.

The integrated and holistic public accountability model is believed to contribute to the development of knowledge and practices in public sector accounting. First, by holistically considering the interests and needs of all impacted stakeholders, this model can simplify the fulfillment of expectations related to achieving the public organization's mission. Holistic public accountability can ensure efficient use of resources—by providing

information to donors—and also effective use—by providing information to beneficiaries. Second, the integration of supporting pillars will strengthen the conceptual framework of public accountability that can be applied by organizations. Accounting remains the "heart" for providing the information that defines accountable organizational management. The other four pillars serve as technical (institutional capacity and robust governance character) and non-technical (spiritual/religious awareness and locality/customary law) supporting factors to produce high-quality economic and social performance information.

While the Integrated Public Accountability Model provides a comprehensive framework aimed at enhancing public accountability, it remains conceptual and requires rigorous empirical testing to refine its components and validate its efficacy. There are several areas of the model that demand attention to detail and careful consideration. Firstly, fulfilling the informational needs of all affected stakeholders is challenging, as it necessitates substantial effort in initially identifying these parties accurately and comprehensively. This aspect is crucial for the model's success and must be approached with a well-structured methodology to

capture the diverse needs and expectations of these stakeholders effectively.

Moreover, the potential variability in how different cultures interpret and implement the non-technical pillars of the model, such as spirituality/religiosity and locality/customary law, poses a significant challenge. These elements are deeply embedded in the social fabric of communities and can vary widely across different regions. The model's adaptability to these varying interpretations and implementations must be tested across various geographic and cultural contexts to ensure its robustness and relevance.

The integrated and holistic nature of the proposed public accountability model suggests a new pathway for strengthening accountability mechanisms in public organizations. Future research should focus on empirical validation to ascertain the practical applicability and impact of the model across different governmental levels—local, regional, and national—and in diverse geographic and cultural settings. This empirical testing could involve case studies, longitudinal analyses, or comparative studies that explore how the model performs under various administrative and socio-economic conditions.

Researchers are encouraged to apply the model in contexts with varying degrees of public sector maturity, transparency requirements, and stakeholder diversity. For example, testing the model in high-corruption-risk environments versus those with strong governance frameworks could provide insights into its adaptability and effectiveness. Similarly, exploring its application in rural versus urban settings, or in regions with differing religious and cultural backgrounds, can reveal important variations in the model's functionality and impact.

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