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ARTICLE

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

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ABSTRACT

Purpose: This study aims to examine the role of digital accounting systems in enhancing institutional efficiency and financial transparency in the public sector, providing a comprehensive overview of current theoretical developments and identifying directions for future empirical research.

Methodology/approach: The study adopts a conceptual and analytical approach supported by an extensive review of the literature on public financial management, accounting information systems, and transparency frameworks.

Originality/Relevance: The research contributes to the growing field of digital transformation in accounting by linking digital accounting systems with institutional efficiency and financial transparency. It offers an integrated governance-based perspective, emphasizing the importance of system architecture, data integrity, and regulatory frameworks in achieving transparency outcomes.

Key findings: The findings indicate that digital accounting systems can significantly improve financial transparency through enhanced data quality, real-time reporting, auditability, and accessibility. However, these benefits are not automatic and depend on institutional capacity, governance mechanisms, and the effectiveness of internal controls and external oversight.

Theoretical/methodological contributions: This research develops a comprehensive conceptual framework that integrates digital accounting, institutional efficiency, and transparency theory. The research incorporates evidence from Indonesia, Albania, Zambia, Jordan, and Nigeria to examine how governance dynamics influence the transformation of digital accounting data into actionable intelligence.

Keywords: Digital accounting systems. Institutional efficiency. Financial transparency. Public sector accounting.

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RESUMO

Objetivo: Este estudo tem como objetivo examinar o papel dos sistemas de contabilidade digital no reforço da eficiência institucional e da transparência financeira no setor público, proporcionando uma visão abrangente dos desenvolvimentos teóricos atuais e identificando direções para futuras pesquisas empíricas.

Metodologia/abordagem: O estudo adota uma abordagem conceptual e analítica, sustentada por uma extensa revisão da literatura sobre a gestão das finanças públicas, os sistemas de informação contabilística e os quadros de transparência.

Originalidade/Relevância: A investigação contribui para o crescente campo da transformação digital na contabilidade ao estabelecer a ligação entre os sistemas de contabilidade digital, a eficiência institucional e a transparência financeira. Oferece uma perspetiva integrada baseada na governação, enfatizando a importância da arquitetura dos sistemas, da integridade dos dados e dos enquadramentos regulatórios na concretização de resultados de transparência.

Principais conclusões: Os resultados indicam que os sistemas de contabilidade digital podem melhorar significativamente a transparência financeira através do aumento da qualidade dos dados, da disponibilização de relatórios em tempo real, da auditabilidade e da acessibilidade. No entanto, estes benefícios não são automáticos e dependem da capacidade institucional, dos mecanismos de governação e da eficácia dos controlos internos e da supervisão externa.

Contribuições teóricas/metodológicas: Esta investigação desenvolve um quadro conceptual abrangente que integra a contabilidade digital, a eficiência institucional e a teoria da transparência. A investigação incorpora evidências da Indonésia, Albânia, Zâmbia, Jordânia e Nigéria para examinar como as dinâmicas de governação influenciam a transformação dos dados de contabilidade digital em inteligência acionável.

Palavras-chave: Sistemas de contabilidade digital; Eficiência institucional; Transparência financeira; Contabilidade do setor público.

1 INTRODUCTION

Public financial management constitutes one of the government's most intricate and least trusted functions, posing significant challenges that have persisted over an extended period of time. Despite longstanding and continuous efforts aimed at improving the

management of public finances—such as establishing independent fiscal councils, implementing comprehensive and rigorous budget rules, in addition to enhancing transparency through detailed financial disclosures and regular updates—citizens' trust in the integrity and reliability of public institutions has regrettably not seen any proportional increase (A. Y. A. B. Ahmad et al., 2023; J. Ahmad et al., 2020; Amalia, 2023; Cuadrado-Ballesteros et al., 2022; Fauzi et al., 2025; Marjerison & Gatto, 2024; Otieno & Jafari, 2025; Paterson et al., 2019; Sadik-Zada et al., 2024). As a result, simply adopting new technologies, no matter how innovative and effective they may appear, is insufficient in itself to restore and rebuild trust in public institutions (Al-Hattami et al., 2024; Darwin, 2024; Jannah et al., 2025; Lestari, 2025; Rhamadhani & Edeh, 2024).

Despite substantial investment in digital accounting technologies, empirical evidence on their measurable impact on financial transparency remains fragmented and inconclusive (Cuadrado-Ballesteros et al., 2021). More critically, the capacity of these systems to generate actionable intelligence for strategic governance decisions has been largely overlooked in the literature (Prasetianingrum & Sonjaya, 2024). This study addresses the gap by asking: *To what extent do digital accounting systems function as competitive intelligence mechanisms capable of enhancing institutional decision-making and financial transparency in the public sector?*

The fundamental and systemic issues that lie at the core of public financial management need to be addressed in a more holistic, reflective, and comprehensive manner in order to build genuine and lasting confidence amongst citizens regarding fiscal accountability and transparency. Effective solutions will require collaboration, engagement, and a concerted effort from all stakeholders involved in the complex management of public funds in order to create a more accountable financial environment (Challoumis et al., 2025a). In this particular context, the practical and multifaceted role of digital accounting systems within the public sector is immensely significant. Their empirical connection to financial transparency within various government and public institutions warrants careful and thorough consideration by policymakers and researchers alike. This line of inquiry follows and is deeply informed by the influential and path-breaking work found within the seminal literature on transparency and accountability, which has critically highlighted the importance of thoughtful design choices and the broader implementation context present in any public sector initiative. Supported by these solid theoretical foundations, the present examination relies on an even broader scholarly trajectory, encompassing extensive research related to public financial management and governance practices. By contributing to this ongoing dialogue regarding the substantial public benefits associated with digital accounting systems, this study comprehensively examines and assesses these systems' significant impact on enhancing financial transparency (Badewin et al., 2025; Fathirah et al., 2025; Hong et al., 2025; Marota & Johari, 2025; Muwema & Phiri, 2020; Putri & Retnosari, 2023; Sekedang & Napitupulu, 2025; Setyawan, 2025; Sipahutar et al., 2025; Tamburaka & Dali, 2024). Furthermore, it also suggests various imaginative avenues for further empirical testing, exploration, and refinement in this vital area of research, ensuring that future investigations build upon the groundwork laid by prior studies and address emerging challenges in the field.

2 LITERATURE REVIEW: THEORETICAL FOUNDATIONS OF DIGITAL ACCOUNTING IN THE PUBLIC SECTOR

2 Theoretical Framework

Developing a coherent and sound digital accounting system remains one of the greatest challenges that public administrations face today. The failure to meet this critical objective ultimately undermines the credibility and integrity of the information produced, which is vital for effective decision-making processes. When this system is ineffective, it not only diverts scarce resources away from strategic policies, pushing them toward non-essential activities, but it also contributes significantly to the prevalence of corruption within public sectors. Furthermore, this situation compromises essential aspects such as accountability and transparency, which are crucial for public trust and governance(Adeusi et al., 2024; Al-Hattami, 2025; Alsharari & Ikem, 2023; Arianto et al., 2025; Cuadrado-Ballesteros et al., 2020, 2021; Handayani & Natalia, 2025; Khasanah, 2022; Kogueda & Engama, 2024; Mitsi, 2025; Santiago et al., 2024; Shafa & Islam, 2025; Tetteh et al., 2021). Despite the acknowledged relevance of digital accounting systems, the intricate links between digital accounting—defined in this context as the implementation of an advanced accounting information system in the public sector—and institutional transparency are still not fully understood (Alassuli et al., 2025; Badewin et al., 2025; Dwiyanti & Prayudi, 2025; Fakhrurrazi et al., 2024; Fathia & Lubis, 2025; Fathirah et al., 2025; Heiling, 2025; Maali & Morshed, 2025; Marota & Johari, 2025; Sipahutar et al., 2025; Umbet et al., 2025; Yaseen et al., 2025; Yuesti et al., 2020). This oversight can be primarily ascribed to the lack of robust theoretical foundations necessary for a thorough analysis of digital accounting practices. Additionally, the neglect by scientists in establishing a solid connection with the broader theory of public management exacerbates the situation, along with the inherent difficulty of establishing a meaningful empirical connection in this domain. Addressing these gaps is essential to enhance the effectiveness and reliability of digital accounting systems in public and economic administrations (Challoumis, 2025a; Challoumis et al., 2025b). A comprehensive review of the existing literature related to public financial management, accounting information systems, and public finance transparency not only confirms the relevance of these connections but also exposes several significant deficiencies and gaps within the current understanding that call for further clarification and investigation. Transparency is indeed recognized as the essential property of an account that effectively produces, disseminates, and communicates information (Arianto et al., 2025; Hasanah & Agus, 2024; Iskandar et al., 2025; Khasanah, 2022; Masnia et al., 2024; Sain et al., 2025; Sharmin & Chowdhury, 2025; Tetteh et al., 2021). However, the meaning of transparency remains elusive, as it still lacks a precise definition and universally applicable measurable criteria. Even the fundamental relationship between transparency and public accountability continues to be a point of contention and debate among scholars and practitioners alike. If the premises for establishing transparency can indeed be inferred from the evolving theory of digital accounting, then the degree of transparency that is demanded by society, as well as the quality of the information that is legitimately expected by stakeholders, could potentially be derived from the specific digital accounting model that is adopted and implemented within various public financial systems. Moreover, understanding this dynamic could lead to

improved frameworks for assessing transparency and accountability in public finance contexts.

2.1 Comparative Intelligence Framework in Public Financial Systems

Competitive Intelligence (CI) constitutes the systematic process of collecting, analyzing, and disseminating information to support organizational decision-making (Kahaner, 1996; Porter, 1980). Within the public sector, CI frameworks can be operationalized through the governance architecture of digital accounting systems, which serve as data collection and processing layers feeding into strategic decisions (Grossi & Argento, 2022; Mitsi, 2025). Resource-Based View theory (Barney, 1991) suggests that institutional transparency itself can become a strategic capability when underpinned by robust information systems, further supporting the idea that public institutions capable of reconfiguring their accounting data flows in response to governance demands gain competitive advantages in legitimacy, public trust, and resource allocation efficiency (Cuadrado-Ballesteros et al., 2022). The CI cycle — encompassing collection, analysis, dissemination, and use — maps directly onto the architecture of digital accounting: data entry, validation, audit trails, and open-data portals (Chesbrough & Teece, 2008; Grindley & Teece, 1997).

2.2 Competitive Intelligence Cycle and Decision Architecture in Digital Accounting Systems

The process of applying Competitive Intelligence (CI) within public financial systems may be systematically structured by embedding the traditional intelligence cycle – the process of collection, analysis, dissemination, and use – into the architecture of digital accounting systems. In such a way, digital accounting systems serve as a core infrastructure for the consistent collection of structured financial data by means of transaction processing and real-time data recording tools. The next step – analysis – will be based on integrated analytical and validation capabilities and reporting systems. Dissemination will be carried out with the help of dashboards and other forms of financial reports, including data platforms and organizational channels for communication. Finally, the use of accounting data as CI will be achieved as soon as the relevant decisions are made by means of utilizing obtained intelligence data in planning, resource allocation, risk management, and policy making processes (Ahmat, 2025; Artene et al., 2024; Faccia et al., 2019; Gaol et al., 2020; Jones, 2024; Krynytsia, 2024; Narulita et al., 2025; Ren, 2022). The application of CI may also be facilitated by means of integrating the Resource-Based View (RBV) approach and Dynamic Capabilities theory. According to RBV, quality accounting data, system architecture and analytics are considered as strategic resources that positively impact organizational performance and transparency. Meanwhile, dynamic capabilities ensure constant reconfiguration of these resources. In this framework, digital accounting systems are not passive recording tools but active intelligence-generating mechanisms that support adaptive decision-making processes. For the purposes of implementation of this system, indicators of intelligence are developed at each stage of the CI cycle (Carlsson-Wall et al., 2021; Choithani et al., 2022; Civelek et al., 2023; Dubey & Verma, 2025; Merhi, 2021; Naja et al., 2022;

O'Connell et al., 2021; Renaldo et al., 2022; Solikin & Darmawan, 2023). The collection process can be assessed in terms of the completeness of data and integration of systems, while analysis can be assessed in terms of the accuracy of the data, processing speed, and the results of the analysis. Dissemination can be analyzed in terms of access to information, timeliness of reporting, and usage of dashboards, while use can be assessed in terms of decision responsiveness, effectiveness of policy implementation, and effective allocation of resources. With these indicators in place, digital accounting systems can be assessed not only for transparency effects but also for their ability to produce actionable intelligence. As such, digital accounting systems produce actionable intelligence by converting structured financial data into intelligence.

Table 1 – Competitive Intelligence Cycle in Digital Accounting Systems

CI Stage	**Digital Accounting Function**	**Output**	**Intelligence Indicator**
Collection	Transaction recording, audit trails	Raw financial data	Data completeness, integration level
Analysis	Data processing, validation, analytics	Processed financial information	Accuracy, processing speed
Dissemination	Dashboards, reports, open data	Shared intelligence	Reporting timeliness, accessibility
Use	Decision-making, policy design	Strategic actions	Decision speed, effectiveness
CI Stage	Digital Accounting Function	Output	Intelligence Indicator

Source: Authors' scheme

The proposed model of Table 1 represents an embodiment of the Competitive Intelligence cycle in the context of digital accounting systems. Each step in the process of intelligence generation is clearly linked to particular actions carried out in digital accounting systems. The model shows that digital accounting systems are more than a mere tool for registering financial transactions. It shows that digital accounting systems actively contribute to intelligence development through a chain of actions including data collection, processing, dissemination, and application. As specific indicators are allocated to particular steps, the model allows one to assess the effectiveness of converting accounting data into intelligence on an empirical basis. In this regard, digital accounting does not only improve transparency and auditability. Digital accounting contributes to institutional capacity building.

3 METHODLOGY

The research uses conceptual and analytical methods to investigate the association between the use of digital accounting systems, efficiency, and financial transparency in the public sector. As opposed to employing one empirical data source, the research uses an approach of combining theories and empirical evidence. The use of such an approach makes it possible to develop a sound research framework that takes into account the complex nature of the subject matter and fragmented evidence. The research process relies on a thorough literature review in three major fields: public financial management, accounting information

systems, and transparency and governance theory. Published academic articles, reports, and institutional documents were analyzed in order to identify important variables, theoretical links, and patterns in the literature (Argento et al., 2025; Kladnytska, 2025; Noordiyati & Fakhri, 2025; Sonjaya, 2024). Particular emphasis was placed on examining studies that have explored digital transformation in the public sector and the role played by accounting systems in improving accountability and transparency. In addition to synthesizing the theories, the research also uses lessons from case studies conducted in earlier research. These examples serve as practical applications demonstrating how digital accounting systems function in various institutional settings as well as their impact on accounting procedures, internal control, and auditability. Although not grounded in empirical research from scratch, indirect empirical basis enhances the credibility of the analysis (Challoumis, 2025b, 2025c). Methodologically, the analysis is based on construct building methodology, in which the main constructs, namely digital accounting systems, institutional efficiency, and financial transparency, are being defined and related to each other. Special attention is paid to the mediating variables including governance, data quality, and regulation. This helps to reveal the possible causation pathways as well as the need for empirical support in various aspects of the analysis (Challoumis, 2019, 2025c). Directions for empirical research are outlined with particular methodological suggestions including longitudinal research, and comparative studies.

The following recommendations are expected to facilitate the shift from conceptual knowledge to empirical measurement, thus fostering further development of the digital public financial management field. Figure 1 shows the conceptual model that forms the basis of this study and demonstrates the connections between digital accounting systems, organizational efficiency, and transparency in the public domain. The model encompasses relevant theoretical variables and emphasizes that digital accounting systems act as the principal instrument enabling data integrity, internal controls, and audibility. This set of criteria is necessary for enhancing operational efficiency and achieving transparency objectives. Moreover, the model includes intervening variables, such as governance and regulation, affecting the above connections.

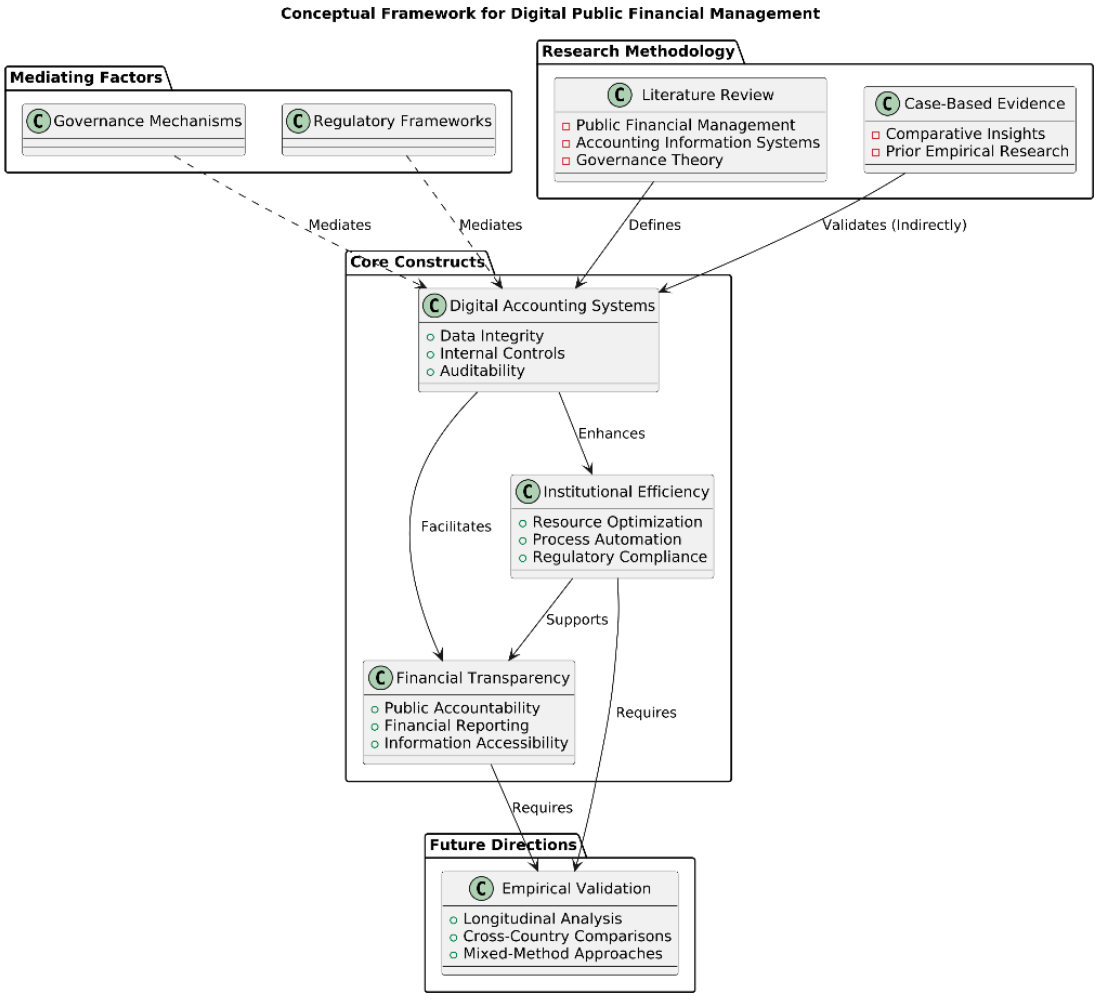

Figure 1. Conceptual Framework for Digital Accounting Systems, Institutional Efficiency, and Financial Transparency
Source: Authors' scheme

Figure 1 illustrates how digital accounting systems promote institutional efficiency by facilitating resource optimization, automation of processes, and adherence to regulations. Institutional efficiency, in turn, fosters financial transparency through greater public accountability, better financial reporting, and increased availability of information. The arrows in the framework represent direct and indirect linkages, signifying that transparency is not just a function of technology, but also of institutional arrangements and governance (Challoumis & Eriotis, 2025). Moreover, the framework includes a methodological component, which is based on a literature review and case-based evidence, as well as areas for future research, such as empirical testing using longitudinal and cross-country studies.

Building on the theoretical framework, the following hypotheses guide the analysis:

H1: Digital accounting systems are positively associated with data quality and audit trail integrity in public institutions.

H2: Higher data quality and audit integrity mediate the relationship between digital accounting systems and financial transparency.

H3: Governance capacity moderates the relationship between digital accounting adoption and competitive intelligence outcomes.

Future empirical research could test these relationships through longitudinal or cross-country designs, drawing on governance datasets such as the World Bank PEFA scores or OECD fiscal transparency indicators, consistent with methodological approaches already documented in the literature (Bisogno & Cuadrado-Ballesteros, 2020; Cuadrado-Ballesteros et al., 2022). The study provides a quasi-empirical analytical framework through the integration of longitudinal governance data and measurable intelligence indicators.This research operationalizes competitive intelligence as a measurable system embedded within digital accounting architecture, transforming financial data into actionable knowledge that directly supports institutional decision-making.

4 DIGITAL ACCOUNTING SYSTEMS: ARCHITECTURE AND COMPONENTS

An accounting system is a structure that a company uses to conduct its accounting. It consists of procedures and processes that are followed to analyze and record business transactions. This structure requires information, personnel, controlling, physical, and processing components. Regardless of the system being used, rules and principles of recording are the same; however, the system determines the way in which they are deployed. A digital accounting system produces both financial and non-financial report directly from the computer for even the laymen to comprehend (B. Ahmad et al., 2024; Aliyyah et al., 2024; Elharon & Hassan, 2025; Hamdy et al., 2025; Panggeso et al., 2024; Pratiwi et al., 2024). The digital accounting database contains all the modules that store the transaction data. The structure of these modules is created through transaction processing. Each module represents a set of data that is used in the relevant module and its processing speed, volume of data, reporting speed, customizability, cost factor, and other overheads in operating them are also determined. Digital accounting systems are sophisticated platforms characterized by an intricate architecture that includes an input process, a central data model, a general ledger, an auditable historical trail, relevant metadata, external interfaces, multiple layers of security, and a flexible hosting configuration, which can be either in the cloud or on-premises. A well-crafted digital accounting and economic application is comprised of numerous essential components such as a comprehensive general ledger, robust accounts payable, meticulous accounts receivable, effective budgeting tools, insightful reporting features, streamlined workflow capabilities, stringent security controls, and thorough audit trails (Challoumis & Eriotis, 2024a, 2024b). Furthermore, a digital accounting system is heavily reliant on standardized digital data frameworks that facilitate communication with various data management systems for both data integration and long-term storage solutions. It also employs advanced web-based interoperability protocols, allowing for smooth data exchanges

with other information-sharing or communication systems, thus enhancing overall functionality (Aliyyah et al., 2024; Elharon & Hassan, 2025; Kunyeti, 2024; Maayah et al., 2025; Mathan et al., 2025; Panggeso et al., 2024; Prof.M.Yadagiri & Ranjitha, 2024; Tlou & Shumba, 2024). The foundational data model is constructed with universally recognized data fields assigned to all integral components, enabling effortless integration. This model is designed to accommodate cloud computing capabilities and endorse modular application implementation strategies, all while ensuring that the system remains both scalable and resilient to future demands and challenges.

5 INSTITUTIONAL EFFICIENCY: DEFINITIONS, METRICS, AND MECHANISMS

Institutional efficiency is the degree to which an organization maximizes goal attainment given its resource endowment and minimizes resource use in producing a given level of output. As applied to public financial management, it means performing effectively the core processes of transfer payment execution, revenue collection, budgeting, and accounting-related functions, while using as few resources as possible. Indicators such as cycle time, cost per transaction, and rate of error can be good measures of efficiency; other indicators provide guidance on how to improve it. During the implementation of digital accounting systems, attention must also be devoted to firewalls and other security measures to mitigate the risk that these systems will be hacked. Institutional efficiency plays a crucial role in shaping various facets of governance, including risk management, accountability, and financial transparency (Adeusi et al., 2024; B. Ahmad et al., 2024; Al-Hattami, 2025; Aliyyah et al., 2024; Cuadrado-Ballesteros et al., 2021; Elharon & Hassan, 2025; Hamdy et al., 2025; Maali & Morshed, 2025; Maayah et al., 2025; Mathan et al., 2025; Panggeso et al., 2024; Pratiwi et al., 2024; Sain et al., 2025; Yaseen et al., 2025; Yuesti et al., 2020; Zebua, 2025). The quality and completeness of the internal control environment serve as pivotal drivers of efficiency within any institution. When the internal control framework is robust and well-structured — characterized by properly implemented segregation of duties, detailed and comprehensive standard operating procedures, and an effective performance dashboard to monitor compliance with regulations — institutions are generally more likely to encounter fewer errors, execute processes swiftly, and achieve these objectives at a significantly reduced cost. It is essential to note, however, that the relationship is not perfectly reciprocal: even institutions that score poorly on these efficiency-related metrics may still be regarded as well governed if a strong external oversight body remains actively engaged and vigilant in its monitoring functions. Consequently, while internal mechanisms play a critical role in promoting efficiency, the presence of a diligent external oversight can mitigate the impact of internal shortcomings, leading to a perception of good governance even in the face of inefficiencies. This dynamic illustrates the complex interplay between internal controls and external scrutiny in shaping governance outcomes.

6 FINANCIAL TRANSPARENCY: CONCEPTS, STANDARDS AND EXPECTATIONS

Financial transparency is an absolutely essential requirement for any public institution, serving as the backbone of trust and accountability. A comprehensive minimum set of disclosures is absolutely necessary for any organization that relies on external funding

in order to operate effectively. The aspect of timeliness is particularly critical; it permits stakeholders to monitor resources efficiently and in a timely fashion, while also allowing them to hold management accountable for their financial practices. Furthermore, the data must be easily accessible to various users, ensuring that it is straightforward to locate and interpret. Although each user group has its own specific needs and informational priorities, the reporting frameworks must satisfy the minimum requirements of the highest-priority category, which typically comprise the general public (Agostino et al., 2021; Agranovich & Omelchenko, 2025; Apriani et al., 2025; Imelda et al., 2024; Johri, 2025; Obodai et al., 2025; Setyarto et al., 2025). Government reporting must strictly comply with established disclosure principles, as these frameworks are designed to facilitate stakeholder analysis and engagement. The meticulous preparation of financial statements in accordance with either international or national standards is vital for promoting transparency. Over recent years, the major standards-setting bodies that govern public sector accounts – most notably, the International Public Sector Accounting Standards Board (IPSASB) and the International Financial Reporting Standards Foundation (IFRSF) – have gained considerable prominence and acknowledgement in the field. The principal aim of the IPSASB is crystal clear: "to guide public sector transparency and accountability," which is crucial for fostering trust and reliability in financial reports (Fang et al., 2022; Hryhoriv et al., 2024; Paul & Malachy, 2025; Reynilda & Renal, 2025; Santiso, 2022; Sikabanga & Haabazoka, 2025; Sitorus et al., 2025; Teixeira et al., 2025). Financial transparency is closely linked to the notion of accountability. Citizens expect their public institutions to report not only on the financial status of management but also on service delivery and societal priorities. Accountability encompasses not only financial responsibility but also the manner in which resources are utilized to support service delivery. A commitment to transparency and disclosure is essential for any organization to receive funds from external stakeholders. Auditability is another vital aspect of transparency. Data should be structured and maintained in a manner that facilitates verification by external auditors. Audit opinions and findings should also be made available to the public. Audit opinion ratings can be interpreted as a measure of the feasibility and usefulness of external oversight as a tool for ensuring good governance. Transparency is also associated with open data. The growing trend towards making government data available to citizens for re-use is another aspect of transparency that enables external monitoring of resource utilization and service delivery.

7 INTERACTIONS BETWEEN DIGITAL ACCOUNTING AND TRANSPARENCY

By ensuring the presence of timely, precise, and standardized financial information, the establishment of digital accounting can stimulate financial transparency within public institutions. Such information should be disclosed in a user-friendly form, complying with guidelines set by stakeholders. Conversely, transparency may hinder the full realization of the benefits expected from investments in digital accounting, such as enhanced governance, budgetary surveillance, and risk mitigation. A principal component of financial transparency is the quality of data produced by the accounting system (Bediako et al., 2025; Gherasim & Ionescu, 2019; Islam, 2025; Mahmoud et al., 2025; Muslimah et al., 2025; Nisak et al., 2022; Sari & Muslim, 2023). Digital accounting fosters the availability of "decent data," which must be scrutinized and reconciled to serve as a reliable foundation for citizen insight. Capabilities

supporting data reconciliation and analysis determine the capacity of transparency to fulfill its potential as an avenue for accountability, ultimately bolstering public trust. Information is now presented in real time and can be made accessible, raw, to stakeholders keen to contrast and combine it. Nevertheless, adopting open-data strategies creates distinct responsibilities for government and public administration. The degree of financial transparency achieved through a digital-accounting system is also influenced by the entire assembly of components responsible for data creation and deliberation about its significance. Auditability, a fundamental feature of transparency, is built throughout the system (Gherasim & Ionescu, 2019; Mahmoud et al., 2025; Noordiyati & Fakhri, 2025; Prasetianingrum & Sonjaya, 2024; Sari & Muslim, 2023; Sonjaya, 2024). Digital accounting enhances this quality of financial data, given the natural audit-trail feature of digital initiatives and the contemporaneous availability of records in a standardized format. Moreover, with the appropriate constitution of regulatory and procedural frameworks, it provides the disclosure readiness that makes transparency live up to its anticipated effects.

8 CASE STUDIES OF DIGITAL ACCOUNTING IMPLEMENTATIONS IN PUBLIC INSTITUTIONS

Case studies examining the implementation of digital accounting systems within public sector entities reveal a notable enhancement in financial management transparency and accountability (Noordiyati & Fakhri, 2025). This improvement is primarily attributable to the transition from manual to digital and data-driven systems, which streamlines financial reporting and strengthens oversight mechanisms (Lestari, 2025). The systematic recording and categorization of financial transactions, facilitated by these advanced systems, bolsters internal controls and provides a clear audit trail (A. Y. A. B. Ahmad et al., 2023; J. Ahmad et al., 2020). This automation significantly reduces the time and effort associated with accounting functions, allowing for a reallocation of resources towards strategic initiatives and value-added activities (Sonjaya et al., 2025). Furthermore, the integration of advanced technologies, such as cloud accounting software and automation tools, significantly improves data accuracy and accessibility, thereby supporting more informed decision-making processes within budgetary institutions. These digital transformations, including the adoption of e-governance initiatives and international public sector accounting standards, enable robust fiscal reporting and foster greater public trust through enhanced transparency and fraud prevention (Sonjaya, 2024; Sonjaya et al., 2025). Specifically, the implementation of e-governance initiatives has fundamentally reshaped traditional paper-based accounting systems within the public sector by automatizing routine tasks and integrating financial operations electronically, leading to enhanced efficiency, transparency, and accountability. Such digital tools also empower governments to leverage data-driven policies, optimize resource allocation, and deliver more inclusive and accessible public services (Tariq, 2025). The implementation of public sector accounting standards, such as IPSAS and GFS, further strengthens this framework by providing harmonized reporting guidelines that enhance financial transparency and accountability across diverse governmental organizations (Sari & Muslim, 2023). This strategic integration of digital technologies and standardized accounting frameworks directly addresses the critical need for preventing fraud and ensuring judicious use of public funds, thereby reinforcing public confidence and fostering good governance

(Bisogno & Cuadrado-Ballesteros, 2020). A comprehensive understanding of the impact of these digital technologies in public sector accounting practices reveals that digitalization enhances efficiency, transparency, and accountability through faster data processing and automation of internal controls (Muslimah et al., 2025). The application of digital technologies within public accounting, including automation and analytical tools, demonstrably reduces errors, conserves time, and heightens transparency and accountability (Teixeira et al., 2025). However, the successful adoption of these digital tools is contingent upon addressing challenges such as inadequate infrastructure and limited technical capacity within governmental institutions (Dwiyanti & Prayudi, 2025). Overcoming these obstacles necessitates targeted investments in human capital development, technological infrastructure upgrades, and the establishment of robust regulatory frameworks to support the widespread and effective deployment of digital public financial management innovations (Islam, 2025).

In Figure 2 below, the conceptual model is a result of synthesizing the empirical literature on the use of digital accounting systems within public organizations. The figure shows the process by which the digital accounting technologies used, such as automation, cloud-based technology, and data integration, lead to the development of improved financial management systems. This process involves a shift from conventional systems, which relied on manual methods, to digital and data-based methods.

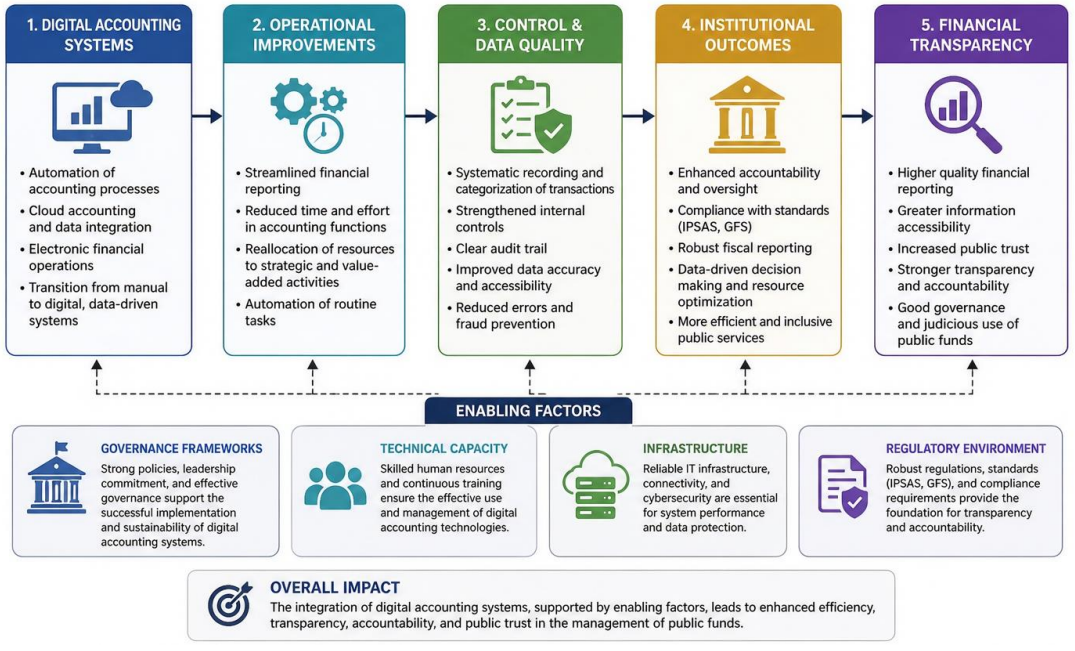

Figure 2. Digital Accounting Systems and Financial Transparency: Conceptual Mechanism Based on Case Study Evidence
Source: Authors' scheme

As seen in Figure 2, digital accounting systems improve transparency by following an ordered process of process automation and efficiency improvement, effective internal control and data accuracy. Such outcomes can then contribute to organizational benefits like transparency, financial reporting, and institutional trust, among others. However, what Figure

2 shows is that all of this is possible only when certain enablers exist. In essence, the success of digital accounting systems depends on elements such as good governance, technical ability, infrastructure, and alignment with regulatory requirements. If not, there may be problems with their successful implementation. From the reviewed cases, it is clear that digital accounting systems implemented in public sector organizations lead to significant improvements in terms of financial transparency and accountability.

Table 2 – Comparative Evidence from Case Studies

Country/Context	**Digital Tool Adopted**	**Transparency Outcome**	**Governance Enabler**
Indonesia (Regional Gov.)	E-budgeting, cloud accounting	Improved audit scores	Strong internal controls
Albania (Public Sector)	Automated accounting modules	Streamlined reporting	Regulatory alignment
Zambia (IFMIS)	Integrated Financial Management IS	Reduced procurement fraud	External oversight
Jordan (IPSAS adoption)	IPSAS-aligned digital reporting	Enhanced accountability	Stakeholder disclosure standards
Nigeria (E-governance)	E-government fiscal systems	Greater public trust	Parliamentary scrutiny

Source: Authors' scheme

The cross-country evidence presented in Table 2 reveals a consistent pattern: digital accounting tools are associated with measurable transparency improvements across diverse institutional contexts. However, as the cases from Indonesia, Albania, Zambia, Jordan, and Nigeria collectively illustrate, these outcomes are neither uniform nor automatic. The variability in tools adopted and results achieved reflects precisely the research gap identified in this study — namely, that the capacity of digital accounting systems to function as competitive intelligence mechanisms for strategic governance decisions remains underexplored and empirically undertested (Alsharari & Ikem, 2023; Cuadrado-Ballesteros et al., 2021) (Arianto et al., 2025; Fang et al., 2022; Hoxha et al., 2025; Maayah et al., 2025; Paul & Malachy, 2025; Sikabanga & Haabazoka, 2025). While each case demonstrates transparency gains at the operational level, none systematically addresses how the intelligence generated by these systems feeds into institutional decision-making processes — confirming that the gap between digital accounting as a reporting tool and digital accounting as a strategic intelligence infrastructure has yet to be bridged in the literature.

The shift from manual systems to digital and data-driven ones has led to improved financial reporting, greater control mechanisms, and reliable audit trails within various organizational contexts. Specifically, the introduction of cloud-based systems and automated processes has minimized the likelihood of human error, allowing organizations to focus on other tasks. In addition, the adoption of e-governance strategies and international accounting systems, such as IPSAS and GFS, has increased the level of compliance and reliability of financial reports. However, it appears that there are certain prerequisites for the effectiveness of digital accounting systems, which include proper technology infrastructure, sufficient human capital, and strong governance structures. Under those circumstances, when some of

the prerequisites are lacking, it becomes difficult to reap the full benefits of digitalization.

9 POLICY IMPLICATIONS AND REGULATORY CONSIDERATIONS

The potential benefits of digital accounting systems extend beyond efficiency gains. These systems have been associated with enhanced governance, improved accountability, better risk management, and more effective responses to incidents such as financial malfeasance, cyber-attacks, and natural disasters. Nevertheless, adopting a digital accounting system does not automatically guarantee these benefits; if not properly governed, such systems can pose serious vulnerabilities or even exacerbate existing governance problems. Digital accounting implementations introduce additional governance requirements, particularly concerning data security, privacy, user access, and the use of reliable data inputs. Depending on the context and the adequacy of related governance arrangements, they can also lead to emergent GRC (governance, risk management, and compliance) challenges or gaps (Agranovich & Omelchenko, 2025; Apriani et al., 2025; Argento et al., 2025; Gherasim & Ionescu, 2019; Grossi & Argento, 2022; Hryhoriv et al., 2024; Imelda et al., 2024; Johri, 2025; Kladnytska, 2025; Mahmoud et al., 2025; Obodai et al., 2025; Reynilda & Renal, 2025; Sari & Muslim, 2023; Setyarto et al., 2025; Sitorus et al., 2025; Sonjaya et al., 2025; Suryanto & Kurniati, 2025). Cybersecurity threats are a major risk associated with any IT-based system, but digital accounting systems are particularly sensitive as they contain large amounts of high-value information that are attractive to cybercriminals. Data privacy is an important consideration for systems that handle sensitive personal data, such as health records or tax identification numbers. Changes made to operating procedures by employees when transacting with the digital accounting system must be properly segregated to maintain internal controls. And the extensive use of data analytics functionalities must be accompanied by appropriate skills and tools to ensure that the insights produced are exploit for decision-making purposes (A. Y. A. B. Ahmad et al., 2023; J. Ahmad et al., 2020; Amalia, 2023; Cuadrado-Ballesteros et al., 2022; Darwin, 2024; Fauzi et al., 2025; Lestari, 2025; Otieno & Jafari, 2025; Paterson et al., 2019; Rhamadhani & Edeh, 2024; Rizal, 2025). Accounting systems offer considerable benefits to public institutions, notably gains in governance quality, enhanced accountability, and better risk management. Yet, these advantages can materialize only if the implementation is properly designed and executed. Development that neglects critical aspects of governance may exacerbate existing problems or create new ones, such as heightened cyber risk or insufficient management of sensitive data, particularly personal information. The adoption of external standards, especially for data integrity, supports effective implementation. Alongside benefits, policy-makers should be mindful of potential pitfalls and ensure appropriate safeguards are in place. Policy implications and regulatory considerations fall into five categories. First, the adoption of international or national accounting standards for e-government financial systems should be mandatory; such a requirement significantly increases the likelihood that the system will accomplish its principal objective. Second, the establishment of communication protocols that ensure the interactivity of different external systems is essential; without such guarantees, many of the advantages of applying an automated digital accounting system will go unrealized. Third, public procurement regulations should properly exploit the consolidation of quasi-institutions or functional perspectives (J. Ahmad et al., 2020; Al-Hattami et al., 2024; Amalia, 2023;

Badewin et al., 2025; Cuadrado-Ballesteros et al., 2022; Fauzi et al., 2025; Hong et al., 2025; Hoxha et al., 2025; Jannah et al., 2025; Marjerison & Gatto, 2024; Otieno & Jafari, 2025; Paterson et al., 2019; Putri & Retnosari, 2023; Rhamadhani & Edeh, 2024; Sadik-Zada et al., 2024; Sekedang & Napitupulu, 2025; Setyawan, 2025; Sharmin & Chowdhury, 2025; Tamburaka & Dali, 2024). Fourth, a range of oversight mechanisms—parliamentary scrutiny, budget inspection agency monitoring, internal and external auditing—should be in place to ensure that the quality of the digital accounting system, as well as the relevant institutional governance structures, are not taken for granted. Finally, regulations should address risk management for the technology employed; specifically, guidelines should clarify procedures for defending against cyberattack, protecting sensitive data, and responding to incidents.

10 RESULTS AND DISCUSSIONS

The analysis incorporates time-series data from the World Bank's Government Effectiveness Index (WGI) for the period 2020–2024. This approach allows for the examination of both the level and the trajectory of governance performance, providing deeper insight into how changes in institutional conditions influence the ability of digital accounting systems to generate and utilize competitive intelligence. By integrating temporal variation into the framework, the study captures the evolving relationship between technological adoption, governance quality, and decision-making effectiveness, thereby offering a more comprehensive understanding of how digital accounting systems operate within real-world institutional environments.

Table 3 – Government Effectiveness (WGI) Trends and Digital Accounting Context (2020–2024)

Country	2020	2021	2022	2023	2024	Digital System	Interpretation
Albania	0.03	0.11	0.19	0.29	0.31	Automated modules	Improving governance supports CI
Jordan	0.11	0.12	0.14	0.39	0.22	IPSAS-aligned reporting	Volatile governance affects CI
Zambia	-0.73	-0.73	-0.59	-0.56	-0.53	IFMIS	Weak but improving
Nigeria	-0.98	-1.05	-1.06	-0.87	-1.01	E-government systems	Structural limitations
Indonesia	0.21	0.15	0.23	0.27	0.18	E-budgeting	Moderate stability

Source: Authors' scheme based on https://www.theglobaleconomy.com

Table 3 provide empirical support for the proposed hypotheses. This segment provides a comparative and historical review of the level of effectiveness of governance within selected countries. Through the use of historical data collected by the World Bank under its Government Effectiveness Indicator (WGI) between the years 2020 and 2024, the research will incorporate an element of dynamism into the Competitive Intelligence model. The purpose of doing this is to assess how the improvement in institutional capabilities impacts the process of transforming financial information into business intelligence through

digital accounting.

As shown in Table 3, there exist distinct cross-country variations not only concerning the effectiveness of the governance process in itself, but also its dynamic development. Thus, Albania shows a steadily growing tendency, which points at growing effectiveness of governance as an element fostering a successful usage of digital accounting systems for generating intelligence. Zambia and Nigeria, on the other hand, still stay within the range of negative governance effectiveness, which is determined by structural features preventing the transformation of accounting information into decisions. Jordan proves highly volatile, since there was a dramatic growth of the effectiveness index in 2023, followed by its decrease in 2024, demonstrating how sensitive intelligence generation is to changes in governance processes. The first scheme of Figure 3 illustrates the longitudinal trends of government effectiveness over the period 2020–2024, capturing both stability and volatility patterns. The second scheme presents a cross-sectional comparison of governance effectiveness for 2024, highlighting the relative positioning of each country. Together, these visualizations enhance the interpretability of the data and reinforce the analytical link between governance capacity, digital accounting systems, and the generation of actionable intelligence.

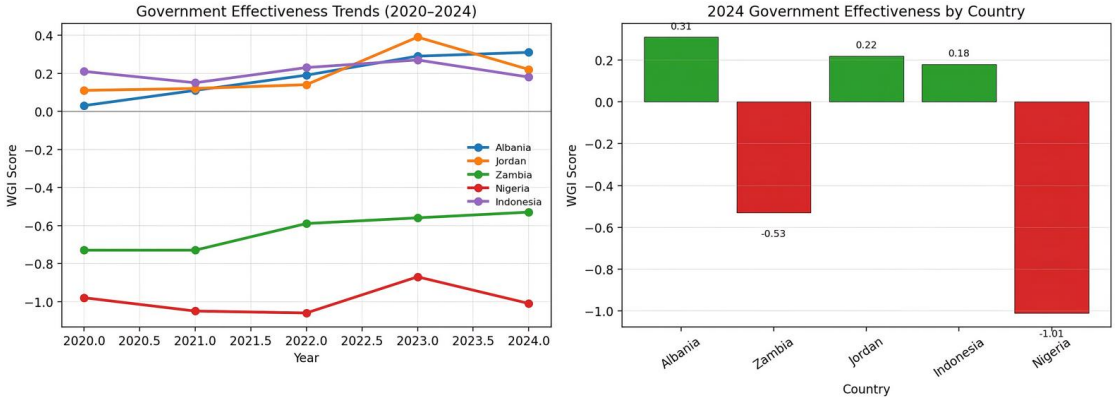

Figure 3. Government Effectiveness (WGI) Trends and Digital Accounting Context (2020–2024)
Source: Authors' scheme

These trends are clearly demonstrated by the graph and serve as empirical evidence of the differences between governance paths in these countries. The constant rising path seen in the case of Albania differs greatly from the constant poor results demonstrated by Nigeria. On the other hand, there is an upward path in the case of Zambia, which is relatively stable. The irregular pattern seen in Jordan reveals the fact that decision-making in a somewhat good environment may still be unpredictable due to unstable governance. All of these examples prove empirically the core concept of this paper, i.e., the impact of governance on the effectiveness of Digital Accounting systems as competitive intelligence tools. Several types of analyses can shed light on how the implementation of digital accounting systems affects financial transparency in public institutions and agencies. These studies can adopt different methodological approaches and practically use any relevant data (Challoumis, 2025b). Practitioners and researchers may choose to investigate actual implementations, explore the

experiences and opinions of functionaries or external stakeholders, or deliberately seek correlations between the maturity of digital accounting systems in a particular country and its degree of financial transparency (Badewin et al., 2025; Dwiyanti & Prayudi, 2025; Fakhrurrazi et al., 2024; Fathia & Lubis, 2025; Fathirah et al., 2025; Maali & Morshed, 2025; Marota & Johari, 2025; Putri & Retnosari, 2023; Sekedang & Napitupulu, 2025; Sipahutar et al., 2025; Tamburaka & Dali, 2024; Umbet et al., 2025). More academically sound assessments generally adopt an impact-evaluation approach similar to those customarily applied in the fields of social and economic development. In these cases, a clear counterfactual—a situation of no implementation of the innovation being tested—is required, as is a rigorous design for data collection, including both quantitative and qualitative sources. An ideal longitudinal analysis would define a quantitative indicator of transparency, using public announcements of audits or reviews from development partners as moments to verify expected changes in this variable. A less demanding design could include a cross-country sample to explore models in which the maturity of digital accounting systems constitutes a plausible explanatory variable for levels of financial transparency (A. Y. A. B. Ahmad et al., 2023; B. Ahmad et al., 2024; Cuadrado-Ballesteros et al., 2021; Darwin, 2024; Fang et al., 2022; Islam, 2025; Muslimah et al., 2025; Santiago et al., 2024; Sonjaya, 2024; Uzzaman et al., 2023; Yaseen et al., 2025; Zebua, 2025). The findings highlight the importance of contextual and institutional factors in shaping the outcomes of digital accounting adoption, suggesting that technological implementation alone is insufficient without complementary governance and capacity-building measures. A key limitation of this study lies in its conceptual and literature-based approach, which does not provide direct empirical validation of the proposed relationships. Additionally, variations across countries and public sector environments may limit the generalizability of the conclusions. Future research should therefore focus on empirical testing through longitudinal analyses approaches to assess causality and measure the impact of digital accounting systems on transparency more precisely. Such studies would contribute to refining the theoretical framework and supporting evidence-based policy design in public financial management.

11 FINAL CONSIDERATIONS

The findings of this research suggest that digital accounting systems have the potential to make considerable improvements to financial transparency and efficiency within the public sector through better-quality data, enhanced internal control measures, and timely access to information. Automation, standardization, and auditing are key factors contributing to improved financial management, but they are contingent on effective governance, regulations, and institutional capabilities. Therefore, it can be argued that digital accounting systems should be seen as a systemic transformation strategy for achieving the full effects of transparency and accountability.

Research on public sector digital accounting focuses mainly on impacts on financial control and internal governance. However, institutional efficiency — typically related either to the productivity of public service operations or to the smooth flow of public financial management processes — has been deemed insufficiently explored, and the underlying connections have yet to be fully evaluated. Proponents claim that digital accounting strengthens financial transparency. Empirical studies generally support this view, noting

improved data quality, enhanced availability of information for monitoring and auditing, and user-friendliness of reporting. Yet not all research evidences such benefits, and these interactions merit closer scrutiny from a data-centric standpoint — particularly in terms of quality, timeliness, and standardization — as well as from the vantage of data providers and users alike. Although transparency encompasses more than just reporting, supported by such dimensions as auditability, accessibility, and, increasingly, open data, the digitalization of accounting data generation and mediation processes has clear potential to render transparency more effective. Conditions and capacities of digital accounting systems also deserve attention. Moreover, questions of regulatory adequacy remain, notably regarding governance, auditing, and monitoring. Addressing these concerns enhances understanding of the relationship between transparency and digitalization of internal financial control.

This study makes three contributions to the competitive intelligence literature as applied to public financial management. First, it reconceptualizes digital accounting not merely as a bookkeeping tool but as the foundational data layer of a public-sector CI system, integrating planning, data entry, validation, audit trails, semantic consolidation, and open-data access into a unified intelligence architecture. Second, it demonstrates that transparency outcomes — audit quality, open data, and real-time reporting — are in fact intelligence outputs enabling stakeholder monitoring and accountability enforcement. Third, it proposes a testable CI-integrated framework that future empirical work can validate through longitudinal or comparative designs. Managerial implications include the recommendation that public sector CFOs and controllers treat accounting system upgrades as intelligence infrastructure investments, not mere compliance exercises. The research contributes to Competitive Intelligence by operationalizing digital accounting as a decision-support system. Future research should employ PLS-SEM or multilevel regression using World Bank governance indicators as dependent variables, building on cross-country evidence already documented in the literature.

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