

ANALYSIS OF PUBLIC SECTOR MANAGEMENT ACCOUNTING SYSTEM IN SUB-DISTRICT OFFICE MANTIKULORE, PALU CITY

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Abstract

This study aims to analyze the implementation of a management accounting system in the public sector, specifically at the Mantikulore Village Office. The study used a qualitative approach with descriptive methods through observation, interviews, and documentation. The results indicate that the management accounting system has been implemented, but is not yet optimal, particularly in aspects of information timeliness, data integration, and the use of information technology. Furthermore, the main obstacles faced include limited human resources and weak internal control systems. Therefore, strengthening technology-based information systems and increasing human resource capacity are necessary to improve accountability and public service performance.

Keywords: Management Accounting System, Public Sector, Management Control, Organizational Performance, Public Accountability, Accounting Information System

Introduction

Effective, efficient, and accountable public services must be provided strategically by the public sector. Bureaucratic reform, as part of government organizations, must adopt good leadership principles that emphasize transparency, accountability, and efficiency in resource management. Therefore, a management accounting system that can provide relevant and reliable data as a basis for decision-making is necessary. Management accounting is the process of identifying, measuring, and reporting information used by management to assist in planning, controlling, and decision-making (Hansen & Mowen, 2013). This system is increasingly important in the public sector because it is directly related to budget management and improving public services. systems and management accounting systems are inseparable. According to Anthony and Govindarajan (2007), management control systems ensure the effective and efficient implementation of organizational strategies. By using these systems, organizations can regulate individual behavior to align with organizational goals. Therefore, to improve the performance of public sector organizations, management control systems and management accounting must be integrated.

Management accounting systems have changed due to advances in information technology. According to Romney and Steinbart (2018), technology-based accounting information systems have the ability to improve data quality through faster, more accurate, and more integrated data processing. Hall (2011) emphasized that the application of information technology in accounting systems can improve operational efficiency and reduce the likelihood of data errors. The public sector, especially at the lowest levels of government, such as sub-districts, still faces many challenges in terms of infrastructure and human resources. The quality of information produced by a management accounting system is a crucial aspect in supporting effective decision-making. Morris (1985) stated that quality management accounting information must meet the characteristics of *broadscope* , *timeliness* , *aggregation* , and *integration* . Furthermore,

Chenhall and Morris (1986) emphasized that information that is broad in scope and presented in a timely manner can improve managers' ability to deal with environmental uncertainty. A good management accounting system must be able to produce information that is not only accurate, but also relevant and timely. The performance of public sector organizations is also significantly influenced by the quality of the information systems used. Kaplan and Norton (1996), through the *Balanced Scorecard concept*, emphasized that performance measurement should not only focus on financial aspects but also encompass non-financial aspects, such as internal processes and levels of customer satisfaction. In line with this, research by Ramadhini et al. (2025) shows that management accounting information systems have a positive and significant effect on managerial performance. This finding indicates that an effective management accounting system can improve the quality of decision-making and overall organizational performance.

The implementation of management accounting systems in the public sector still faces various obstacles. Frequently encountered problems include limited human resource competency, low utilization of information technology, and suboptimal internal control systems. This situation indicates a gap between theoretical concepts and practical implementation in the field. Heeks (2006) suggests that information system failures in the public sector are generally caused by a mismatch between system design and actual organizational conditions. Therefore, a more comprehensive study of the implementation of management accounting systems is needed, particularly at the operational level of government. The Mantikulore Village Office, as a local government unit, plays a crucial role in public service delivery. As the spearhead of public service, the village is required to manage resources effectively and accountably. Initial observations revealed various obstacles in information management and the implementation of management accounting systems within the village. This study provides the basis for an in-depth analysis of the implementation of management accounting systems at the Mantikulore Village Office and its contribution to improving organizational performance and the quality of public services.

Formulation of the problem

Based on the research background, the problem formulation in this research is as follows:

1. How is the management accounting system implemented at the Mantikulore Sub-district Office?
2. How effective is the management accounting system in supporting decision making at the Mantikulore Sub-district Office?
3. What are the obstacles faced in implementing the management accounting system at the Mantikulore Sub-district Office?
4. What is the role of the management accounting system in improving the performance and accountability of public services at the Mantikulore Sub-district Office?

Research purposes

Based on the problem formulation that has been formulated, the objectives of this research are:

1. To find out and analyze the implementation of the management accounting system at the Mantikulore Sub-district Office.
2. To analyze the effectiveness of the management accounting system in supporting decision making at the Mantikulore Sub-district Office.
3. To identify and analyze the obstacles faced in implementing the management accounting system at the Mantikulore Sub-district Office.
4. To analyze the role of management accounting systems in improving organizational performance and public service accountability at the Mantikulore Sub-district Office.

Literature review

Management Accounting Concepts

Management accounting is a branch of accounting focused on providing information to internal parties in an organization to support planning, control, and decision-making. Hansen and Mowen (2013) define management accounting as the process of identifying, measuring, collecting, analyzing, and reporting information used by management to achieve organizational goals. The information generated is not limited to financial aspects but also includes non-financial information relevant to operational activities. Public sector management accounting plays a strategic role in this organization because it directly relates to the management of resources derived from the state or regional budget. Therefore, the information produced must support the principles of transparency, accountability, and

efficiency in public budget management. Unlike the profit-oriented private sector, the public sector focuses more on public service, so management accounting systems need to be tailored to these characteristics. Management accounting also plays a role in evaluating organizational performance through cost analysis, performance measurement, and budgeting. Management accounting serves not only as a recording tool but also as a strategic instrument in the decision-making process.

Management Accounting Information System (MIAS)

Management Accounting Information System (AMIS) is a part of the management information system that functions to provide relevant information for management in supporting the planning, control, and decision-making processes. Romney and Steinbart (2018) define an accounting information system as a system that collects, records, stores, and processes data to produce information that is useful in decision-making. SIAM has an important role in improving the quality of information used by machine management. This system allows organizations to process data into value-added information so that it can lead to increased efficiency and rational operational efficiency. In the context of the public sector, SIAM also acts as a means to guarantee transparency and accountability in the financial management of a country or local area. SIAM contributes to minimizing the risk of errors and fraud through the implementation of an internal control system that is integrated. The existence of an adequate system in an organization can ensure that every transaction is recorded accurately and can be accounted for. This is very important for public sector organizations which are intended to have a high level of accountability.

Characteristics of Management Accounting Information

According to Morris (1985), the quality of information in an accounting management system is determined by four main characteristics, namely *broad scope*, *time line*, *aggregation*, and *integration*. The four characteristics of the existence of a business serve as important indicators in assessing the effectiveness of a management accounting information system in an organizational setting. The characteristic of *broad scope* is related to the breadth of coverage of the information presented, both originating from the internal and external of the organization, as well as including financial and non-financial aspects. Information with a broad scope will enable management to develop a role and a comprehensive understanding of the condition of the organization so as to lead to more accurate decision making. The characteristics of *time line* influence the timeliness of the presentation of information. Information that is available in a timely manner will increase its relevance and usefulness in the decision-making process, while delays in information can undermine the effectiveness of the resulting idea. The characteristics of *aggregation* mean the system's capability in grouping and summarizing data so until it is more understood by people. Information that is aggregated well will facilitate management in carrying out analysis and evaluation of organizational performance. The characteristics of *integration* reflect the level of integration between parts of the organization. The integrated system allows the exchange of information quickly and accurately between work units, thereby increasing coordination and organizational efficiency.

Management Control System

A management control system is a system of mechanisms used by an organization to ensure that rational operations activities proceed in accordance with the plans and objectives that have been determined. Anthony and Govindarajan (2007) define a management control system as a process in which the manager influences other members of the organization to implement the defined strategy. This public sector management control system has a significant role in ensuring the implementation of the budget in an efficient manner and in accordance with the prevailing requirements. Apart from that, this system is also an intuitive function that prevents irregularities from occurring as well as increasing the accountability of the organization. Management control includes various activities, including budget planning, program implementation, monitoring, and performance evaluation. Through an effective control system, the organization can ensure that each activity makes a contribution to the achievement of the objectives that have been set, and the management control system has a significant relationship with management information systems. The information produced by SIAM is the basis for the control process, all the way to the two existing systems that monitor each other and cannot be separated.

Public Sector Organization Performance

The performance of the organization of the public sector reflects the level of success in achieving the objectives that have been set, especially in the delivery of civil services to the community. Bastian (2004) states that the performance of public actors can be measured through indicators of efficiency, economy, and quality of service performance. The influence of performance in the public sector is an important aspect because it is closely related to the stability of budget performance. Public organizations are meant to be able to infer that the managed resources provide optimal benefits for society.

The management accounting system plays an important role in providing information that is used to assess organizational performance. The existing information can be used to evaluate program implementation performance, identify weaknesses, and initiate improvement strategy strategies. The research findings indicate that the management accounting information system has a significant influence on the management performance of an organization (Ramadhini et al. , 2025). This indicates that the quality of the information system used will have a direct impact on the quality of the organization's performance.

The Relationship between Management Accounting Systems and Organizational Performance

Management management systems have a strong relationship with organizational performance, especially in the detection of decision making and activity control. The information produced by this system is used by management in planning activities, allocating resources, as well as evaluating the results that have been achieved. Hansein and Mowein (2013) state that high quality management accounting information can increase the effectiveness of decision making, which ultimately has a positive impact on organizational performance. This is in line with the discovery of Ramadhini et al. (2025) which suggests that the management accounting information system has a positive influence on real management performance. The effectiveness of a management accounting system is influenced by various factors, including the quality of human resource resources, the use of technology, and organizational culture. Therefore, the implementation of a management recognition system needs to be carried out in an intensive compression manner so that it can provide optimal benefits. Public relations are becoming increasingly important because they are related to improving the quality of services to the community. The implementation of a good management accounting system can encourage increased transparency, accountability and effectiveness in resource management.

Research methods

This research involves the use of an allitative qualitative analysis method with a scriptive method to analyze the application of the management system in the public sector, especially in the Mantiku Lore Illegal Affairs Office. The allitative definition of research was chosen because this type of research is the main objective of understanding how to understand real conditions in the field, especially in the aspects of system performance, obstacles, and their role in determining work performance. organization. The object of research is the management management system implemented in the Mantiku Lore Office, while the issue of financial management and information systems, i.e. irah, administrative staff, and be indahara. The informant selection technique is carried out by means of positive sampling, namely selecting informants who are considered to have knowledge and direct involvement with the research object. The data used in this research consist of prime data and secondary sequence data. Primary data is defined as a role through direct interviews with informants as well as observation of the management process of management systems in the environmental environment. In the meantime, individual data are defined as roles through documentation, as well as administrative documents, as well as a list of documents which are relevant to research requirements.

Data intelligence techniques are carried out through three methods, namely observation, interviews, and documentation. Observation is carried out intially to dream up the role of a direct overview of the process of the management system's application process. Interviews were conducted in an in- depth manner (in -depth interview) to explore information related to the system's effectiveness, the obstacles faced, and its role in the process of taking opinions. Documentation is used to complete and verify the data obtained from the results of observations and interviews. Data analysis techniques are carried out in a qualitative qualitative manner through the stages of data reduction, data presentation, and drawing conclusions. Data reduction is carried out by selecting and analyzing data that is relevant to the purpose of research research. Data presentation is carried out in the form of a narrative description which essentially facilitates understanding of the research results. Furthermore, drawing conclusions is carried out based on patterns and relationships discovered from the data that has been analyzed.

Results and Discussion

Based on the results of the research, the implementation of the management accounting system at the Mantiku Lore Office was carried out through financial recording activities, budget management, as well as the preparation of accountability reports. However, the system that has been implemented is still administrative in nature and in its entirety only induces the adoption of policy and strategy management. This condition indicates that there is a gap between the functional idea of the management system and practice in the field. In a conceivable way, management intance intance is a tool of planning, controllability, and decision making (Hansein & Mowein, 2013), but in the context of fu inging ition g it i o n i n g i t i o n i m l u i t e d t o i o p t i m a l w a y, b e i r b e i w i t h p e i n e i l i t a n R a m a d h i n i e t a l. (2 0 2 5), i t w a s f o u n d t h a t t h e m a n a g e m e n t a c c o u n t i n g i n f o r m a t i o n s y s t e m h a d a p o s i t i v e a n d s i g n i f i c a n t i n f l u e n c e o n r e a l m a n a g e m e n t p e r f o r m a n c e . T h e m a i n r o l e o f f u n d i n g i s n o t a t t h e l e v e l o f s y s t e m i m p l e m e n t a t i o n, w h e r e i n c o r p o r a t e o r g a n i z a t i o n s s u c h a s P T P u i p u i i n E a s t K a l i m a n t a n, t h e s y s t e m i s a n i n t e g r a t i o n a n d t e c h n o l o g y - b a s e d s y s t e m, w h i l e i n

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the Mantiku Exit Office the lore of the system used nakan still remains dei rhana and be ilu im te irinte iclemency. This indicates that the effectiveness of the management accounting system is greatly influenced by the level of maturity of the system as well as the technology used . The results of research on broad *scope* aspects indicate that the information produced is still limited to internal data and is historical in nature . This finding is in line with the research of Oktavianty and Rachmawati (2024) which states that organizations that have optimized digital information systems only rely on internal information in taking decisions . However , the condition of this existence is based on the discovery of Chein hall and Morris (1986) which confirms that information that has broad coverage , including internal factors , can improve the quality of opinion taking . In this way , the lack of information in the Mantiku Ilore Illegal Office indicates that the system used contains ideal information ristic characteristics .

Delays in the presentation of reports indicate weaknesses in the information system imposed by the time line aspect . This finding is consistent with the opinion of Romne iy and Steibart (2018) who state that timeliness is a main indicator of information quality . Compared to organizations that have adopted technology -based systems , which are capable of producing information in a *re al - time* manner , this condition indicates that the existence of information delays in the Mantiku Ilore Ince incere reflects the reduced efficiency of the system used . eat . The results of this research indicate that in *the* aggregation aspect the data has been grouped based on activities , but it is not capable of producing in -depth analytical information . This comes from the findings of Sui prantininguim and Luikas (2021) who stated that a good management acqution system is capable of providing analytical information and intuitive ind uction mei ng evalua tion of work performance in an efficient compression manner . Therefore , the system implemented at the Mantiku Ilore Illegal Affairs Office is still at the basic stage and provides significant added value in the decision making of real management .

The results of this research indicate that the integration aspect of the system implemented includes integration between work units . This finding is in line with Hall (2011) who stated that a lack of system integration can lead to inequity as well as information inconsistencies . Compared with organizations that have implemented an integration system , this is how it is stated in Ramadhini 's research statement . (2025) , system integration is able to increase organizational coordination and effectiveness . In this way , in addition to the integration of the system at the Mantiku Ilore Office , it is one of the factors that hinders the optimization of organizational performance . The results of this research are reviewed from the specifics of the management control system and conclude that the control measures implemented are still administrative in nature and are not performance based . This condition originates from the concept proposed by Anthony and Govindarajan (2007) which emphasizes the importance of strategic and performance -based control . Apart from that , Kaplan and Norton (1996) through the concept of balance *and score card* emphasized that management of work performance needs to include financial and non- financial aspects in a balanced way . Therefore , the control system implemented in the Mantiku Ilore Ilui is able to indicate the improvement of the organization 's performance in an optimal way .

The results of this research in the form of a ruinous error indicate the existence of a significant difference between the empirical conditions at the Mantiku Illegal Office of Lore and the scientific discovery of research and knowledge that was initially carried out in an organization with the level of system maturity and technology . higher technology . The equation found is that the management accounting system has an important role in improving organizational performance , while its differences are not at the level of implementation and system effectiveness . This indicates that the success of the management accounting system is influenced by technological factors , the quality of human resources , as well as the implemented control system . This research provides an empirical contribution that in the public sector at the government level , the implementation of management accounting systems still faces various limitations . Therefore , it is necessary to make comprehensive improvements so that the system can function in an optimal way according to theoretical concepts and research findings and research findings .

Conclusion

Based on the results of the research and discussion , it can be concluded that the implementation of the management recognition system at the Mantiku Lore Office has taken place in the form of financial record keeping , budget management , as well as the preparation of responsibility reports . I answered . However , the implementation of the operational management system is still administrative in nature and in its essence it is an industry management function , especially issues in planning , monitoring , and taking responsibility for strategy and management . From the aspect of performance , the system implemented is able to produce quality information because of the characteristics of broad scope , *time line* , *aggregation* , and integration , so that *the* information produced is unique and reliable . ivan , punctuali , and te i process of clemency .

In its implementation , there are still various obstacles , including limited competition , human resources , poor use of information technology , as well as the integration of systems between units and units . An organizational culture that is still administratively based is also an obstacle to optimizing the management system . In relation to improving organizational performance and ensuring the accountability of public services , the existing system has made a significant contribution . This is caused by the existence of a management control system which includes a basis for performance indicators that can be carried out in an efficient

manner. In this way, it can be concluded that the management recognition system at the Mantiku Ilore Office has been implemented, but is optimal in supporting the improvement of organizational performance and accountability of public service people.

Suggestion

Based on the results of the research, it is recommended that the Mantiku Foreign Affairs Office implement an information technology - based system that is integrated with software to improve the quality and timeliness of information. Apart from that, it is necessary to improve human resource and human resource competency through training and performance management system development so that evaluation can be carried out in an objective and efficient manner. Other required efforts include increasing integration and coordination between work units as well as monitoring organizational culture that is based on work performance.

Further research, it is recommended to use an qualitative method of analysis or method of interfering with the addition of variations in the meaning of information technology and game leadership to create more comprehensive results.

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