

Legal and Institutional Perspectives on Accountability in State Financial Management

Sobandi¹

¹ Universitas Mahendradatta, Bali, Indonesia

Abstract

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This study aims to analyze the phenomenon of accountability in state financial management based on Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004. Using a narrative study approach, the research examines scholarly literature and legal frameworks concerning public accountability in the last five years period. The findings indicate that Indonesia's accountability system has been supported by a strong legal foundation, yet its implementation still encounters various challenges, including limited bureaucratic competence, overlapping institutional authorities, and the weak integration of internal and external oversight mechanisms. Furthermore, the digitalization of public financial governance provides new opportunities to enhance transparency and efficiency, although it requires technological readiness, data integrity, and strengthened bureaucratic ethics. The study highlights the urgency of reconstructing an accountability system that integrates legal, institutional, and moral dimensions to achieve a transparent, effective, and sustainable state financial management framework capable of supporting good governance principles and maintaining public trust in financial administration.



1. Introduction

Accountability in state finance management is a fundamental foundation in building transparent, efficient, and public-interest-oriented governance.¹ In the context of modern public administration, accountability is not merely an administrative procedure but a concrete manifestation of the moral and legal responsibility of every state institution in managing public resources. Indonesia affirms this principle through three main laws, namely Law No. 17 of 2003 concerning State Finance, Law No. 15 of 2004 concerning Inspection of State Finance Management and Accountability, and Law No. 1 of 2004 concerning State Treasury. These three laws form the legal foundation that governs the processes of planning, execution, supervision, and accountability of state finance in a systemic and integrated manner.

These laws regulate that all state revenues and expenditures must be carried out transparently, efficiently, and be accountable to the public. According to Yasa et al.² the implementation of good financial governance is central to a sound financial management system, as it can increase public trust in the government's fiscal integrity. This principle demands synchronization between fiscal policy, supervision mechanisms, and the quality of financial reports produced. However, in practice, inconsistencies are still found between the stipulated legal principles and the

¹ Jeje Abdul Rojak. "The Effectively Leading Manifestation of Public Service-Oriented Governance." *Journal of Social Science Studies* 1, no. 2 (2021): 89-96.

² Andika Yasa, Suswanta Suswanta, M. Rafi, Fajar Rahmanto, Deni Setiawan, and Mochammad Iqbal Fadhlurrohman. "Penguatan reformasi birokrasi menuju era society 5.0 di indonesia." *Nakhoda: Jurnal Ilmu Pemerintahan* 20, no. 1 (2021): 27-42.

implementative reality.³ The discrepancy between legal norms and bureaucratic practice indicates that the challenge of accountability is not only technical but also involves the culture and values within public administration.

The limited capacity of apparatus and the weak internal control system also contribute to hindering the realization of state financial transparency. Muhajir,⁴ emphasizes that the responsibility for accountability is not solely attached to external audit institutions such as the Supreme Audit Institution (*Badan Pemeriksa Keuangan/BPK*), but must also be internalized by all public policy executing units. Within this framework, effective internal control can serve as an initial filter for preventing deviations before reaching the external audit stage. A similar view is expressed by Puspa and Prasetyo,⁵ who state that the competence of the apparatus and compliance with regulations are essential prerequisites for creating accountable performance in government agencies.

The transformation of public finance governance in the era of decentralization adds complexity to the implementation of fiscal accountability. According to Fahri,⁶ regional finance management is now an integral part of the state finance system, requiring reporting standards consistent with the central

³ Ana Fauzia, Fathul Hamdani, and Deva Octavia. "The revitalization of the Indonesian legal system in the order of realizing the ideal state law." *Progressive Law Review* 3, no. 01 (2021): 12-25.

⁴ Ichsan Muhajir. "Mewujudkan good governance melalui asas akuntabilitas dalam pengelolaan keuangan negara." *Jurnal Ilmiah Dunia Hukum* 4, no. 1 (2019): 1-9.

⁵ Dwi Fitri Puspa and Riky Agung Prasetyo. "Pengaruh kompetensi pemerintah desa, sistem pengendalian internal, dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan dana desa." *Media Riset Akuntansi, Auditing & Informasi* 20, no. 2 (2020): 281-298.

⁶ Lutfhi Nur Fahri. "Pengaruh pelaksanaan kebijakan dana desa terhadap manajemen keuangan desa dalam meningkatkan efektivitas program pembangunan desa." *Jurnal Publik: Jurnal Ilmiah Bidang Ilmu Administrasi Negara* 11, no. 1 (2017): 75-88.

government. This condition demands that local governments increase institutional capacity and ensure the integrity of the financial reports they produce. This aligns with the spirit of regional autonomy, which positions fiscal transparency as a measure of successful governance at the local level.

Furthermore, the development of information technology also encourages a change in the paradigm of public accountability. Edowati et al.⁷ explain that the digitalization of the financial system gives rise to new forms of accountability based on data and real-time transparency. The implementation of electronic financial systems encourages the government to adopt a more open and participatory accountability model, where the public can directly monitor the state's fiscal performance. However, this process also presents new challenges in the form of the need for an oversight system that is adaptive to digital risks, information security, and the integrity of public data.

Thus, state financial accountability in Indonesia is the result of the interaction between legal regulation, institutional capacity, and evolving social-political dynamics. The three main laws governing state finance have essentially provided a strong normative framework, but their effectiveness still highly depends on the seriousness of implementation and the updating of the oversight system. Based on this background, this research aims to answer two main questions: how the phenomenon of state financial management accountability is reflected in the applicable legal framework, and what the main challenges are in implementing these

⁷ Mikael Edowati, Herminawati Abubakar, and Miah Said. "Analisis Akuntabilitas Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Kabupaten Deiyai." *Indonesian Journal of Business and Management* 4, no. 1 (2021): 87-96.

accountability principles, including the urgency and direction of their reconstruction amidst modern government system changes.

2. Methods

This study uses a narrative study approach as the main method for understanding the phenomenon of accountability in state finance management based on the applicable legal framework in Indonesia. The narrative approach was chosen because it is capable of deeply exploring the experiences, views, and policy dynamics within a social and institutional context. Narrative allows researchers to interpret the relationship between statutory regulations such as Law No. 17 of 2003 concerning State Finance, Law No. 15 of 2004 concerning Inspection of State Finance Management and Accountability, and Law No. 1 of 2004 concerning State Treasury and the implementative practices carried out by government institutions. Through narrative analysis, every change, obstacle, and policy interpretation arising from the implementation of these laws can be reconstructed contextually and reflectively.

The research process began with the collection of secondary data sourced from academic literature, scientific articles, and relevant state financial legal and policy documents in last five years period. The main sources came from publications indexed by Google Scholar or Garuda to ensure academic credibility. The literature reviewed included writings on fiscal governance, public transparency, and evaluative studies on the implementation of accountability in the government sector. From this data, the researcher traced the narrative patterns that illustrate how the principle of

accountability is interpreted and applied in various contexts of state institutions, both at the central and regional levels.

The analysis stage was carried out by organizing the information into narrative themes, exploring the policy story from formulation to implementation evaluation. Each narrative was analyzed based on three components: (1) the legal context underlying the policy, (2) the actors and institutions involved in the financial management process, and (3) the consequences arising for public accountability. This approach provides scope for deep interpretation of financial governance practices and allows researchers to identify the gap between norms and implementation reality.

In narrative research, the researcher acts as an interpreter, not just a data collector. Therefore, the analysis was conducted by considering the historical and social dimensions behind the formation of state financial policy. Every piece of data is interpreted triangulatively, considering the legal, institutional, and public ethical aspects. This approach is expected to reveal how the state finance laws operate in practice and how the meaning of accountability is constructed through institutional experience.

The final result of this method is not merely a normative description, but an analytical reflection on the connection between legal policy and bureaucratic behavior in state financial management. Thus, the narrative study provides a more complete understanding of the dynamics of accountability, not only from the formal legal side but also from the perspective of the accompanying social, administrative, and institutional experiences.

3. Results and Discussion

3.1. The Phenomenon of Accountability in State Finance Management Based on Applicable Laws

The phenomenon of accountability in state finance management in Indonesia shows a complex dynamic between regulation, institution, and bureaucratic practice. The three main laws governing the state financial system, namely Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Inspection of State Finance Management and Accountability, have conceptually provided a strong normative foundation for creating public transparency and accountability. However, the implementation reality in the field often shows a disparity between legal idealism and its execution at the administrative level. According to Kaldera et al.⁸ the existence of these three laws creates a layered accountability system involving state financial planning, executing, and auditing institutions. The BPK (Supreme Audit Institution), for example, acts as the final guardian of fiscal integrity through its legally binding audit function.

However, the effectiveness of the audit is often influenced by the consistency of reporting and the compliance of the budget-using entities. When financial reports are not prepared based on established government accounting principles, the BPK's audit results tend to lose their corrective power. This phenomenon is rooted in structural challenges within the bureaucracy. Muhajir,⁹ reveals that there is still a

⁸ Nawang Xalma Kaldera, Muthi Aulia, and Hani Adila Faza. "Peran Bpk Sebagai Lembaga Pengawas Eksternal Pengelolaan Keuangan Negara." *Jurnal Fundamental Justice* (2020): 13-26.

⁹ Ichsan Muhajir. "Mewujudkan good governance melalui asas akuntabilitas dalam pengelolaan keuangan negara." *Jurnal Ilmiah Dunia Hukum* 4, no. 1 (2019): 1-9.

tendency for some agencies to treat accountability merely as an administrative obligation, rather than an ethical value that must be realized in action. This demonstrates that accountability has not been fully embedded in the organizational culture of the government. In fact, from the perspective of Law No. 17 of 2003, accountability is not just reporting the use of the budget, but also accountability for the results and benefits received by the public from the fiscal policy.

In addition, changes in the national fiscal policy environment also show a paradigm shift from compliance accountability to performance accountability. Puspa and Prasetyo,¹⁰ emphasize that the implementation of the Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintah*/SAKIP) encourages the measurement of results not solely from budget realization, but also from policy effectiveness and its impact on society. Thus, accountability now measures not only the extent to which funds are used legally but also how much public value is created from their use. However, in practice, the transformation towards a performance-based system still faces various obstacles. Yasa et al.¹¹ notes that inconsistency between planning and budget execution often results in performance reports not reflecting the actual results.

¹⁰ Dwi Fitri Puspa and Riky Agung Prasetyo. "Pengaruh kompetensi pemerintah desa, sistem pengendalian internal, dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan dana desa." *Media Riset Akuntansi, Auditing & Informasi* 20, no. 2 (2020): 281-298.

¹¹ Andika Yasa, Suswanta Suswanta, M. Rafi, Fajar Rahmanto, Deni Setiawan, and Mohammad Iqbal Fadhlurrohman. "Penguatan reformasi birokrasi menuju era society 5.0 di indonesia." *Nakhoda: Jurnal Ilmu Pemerintahan* 20, no. 1 (2021): 27-42.

This indicates that the integration between the planning, budgeting, and evaluation systems has not been optimal.¹² Consequently, although the legal framework is already progressive, the implementation of accountability is still often trapped in formality without substantial reflection on the effectiveness of public policy. Another notable phenomenon is the increasing role of local governments in public financial management. Fahri,¹³ highlights that fiscal decentralization through regional autonomy has expanded the responsibility of accountability down to the village level. Local governments are not only tasked with executing the budget but must also ensure the openness of financial information to the public. Nevertheless, there are still gaps in administrative capacity and supervision that make it difficult for some regions to meet the accountability standards set by the central government.

Furthermore, the development of information technology is beginning to change the landscape of public financial management. The digitalization of reporting, budgeting, and auditing systems offers a great opportunity to increase transparency but also poses new challenges regarding inter-agency data integration and information security.¹⁴ Although systems like e-budgeting and e-audit are starting to be implemented, not all agencies have adequate readiness in human resources and infrastructure to ensure the reliability of these systems.

¹² Mohammad Hadi Maher, Mohammad Sadegh Fakhar, and Zohreh Karimi. "The relationship between budget emphasis, budget planning models and performance." *Health Management & Information Science* 5, no. 1 (2018): 16-20.

¹³ Lutfhi Nur Fahri. "Pengaruh pelaksanaan kebijakan dana desa terhadap manajemen keuangan desa dalam meningkatkan efektivitas program pembangunan desa." *Jurnal Publik: Jurnal Ilmiah Bidang Ilmu Administrasi Negara* 11, no. 1 (2017): 75-88.

¹⁴ Barbara Ubaldi, Enzo Maria Le Fevre, Elisa Petrucci, Pietro Marchionni, Claudio Biancalana, Nanni Hiltunen, Daniela Maria Intravaia, and Chan Yang. "State of the art in the use of emerging technologies in the public sector." *OECD working papers on public governance* 31 (2019): 1-74.

From this description, it can be concluded that the phenomenon of state financial management accountability in Indonesia shows two faces. On one hand, there is significant normative and policy progress since the enactment of the three state finance laws. However, on the other hand, the implementation of accountability principles still faces obstacles in organizational culture, institutional capacity, and the consistency of applying reporting standards. This imbalance between legal norms and bureaucratic practice is the core phenomenon of state financial accountability in Indonesia during the era of fiscal reform and government digitalization

3.2. The Urgency of Strengthening State Financial Accountability amid Implementation Challenges

Although the state financial legal system in Indonesia has been built through a fairly comprehensive framework, the implementation of accountability principles still faces various challenges from structural, technical, and cultural aspects. The first challenge lies in the consistency of regulatory implementation. Many government agencies still interpret the provisions in Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004 administratively, not substantively. This causes financial reporting practices to often focus only on formal compliance with rules, without being accompanied by the strengthening of ethical responsibility and performance results. According to Edowati et al.¹⁵ there is still a gap between document

¹⁵ Mikael Edowati, Herminawati Abubakar, and Miah Said. "Analisis Akuntabilitas Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Kabupaten Deiyai." *Indonesian Journal of Business and Management* 4, no. 1 (2021): 87-96.

transparency and substantive transparency, where seemingly complete financial reports do not necessarily reflect the true integrity of the data.

The second challenge is the disparity in human resource capacity and internal control systems across various institutions. Many public organizations do not fully have apparatus with high technical competence and morality in budget management. Puspa and Prasetyo,¹⁶ explain that the competence of the apparatus is a dominant factor influencing the quality of performance accountability. In a number of common cases, inconsistencies are found between budget plans and activity realization, either due to administrative errors or weak internal control mechanisms. This condition often leads to recurring audit findings every year without effective follow-up, indicating the need for system overhaul and increased professionalism of the apparatus.

From a structural perspective, institutional fragmentation is also a significant barrier. The involvement of many agencies in the planning, execution, and audit process often creates overlapping authority. Kaldera et al.¹⁷ highlights that coordination between state financial planning and oversight institutions has not been optimal, so accountability does not run along a single, unified line of responsibility. In general practice, for example, inspection results reports are often not immediately followed up due to a lack of synergy mechanisms between units. As a result, the potential for improving the financial management system is hampered by long and

¹⁶ Dwi Fitri Puspa and Riky Agung Prasetyo. "Pengaruh kompetensi pemerintah desa, sistem pengendalian internal, dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan dana desa." *Media Riset Akuntansi, Auditing & Informasi* 20, no. 2 (2020): 281-298.

¹⁷ Nawang Xalma Kaldera, Muthi Aulia, and Hani Adila Faza. "Peran Bpk Sebagai Lembaga Pengawas Eksternal Pengelolaan Keuangan Negara." *Jurnal Fundamental Justice* (2020): 13-26.

less adaptive internal bureaucracy. Another challenge arises from organizational culture and resistance to public transparency. Some institutions still view information disclosure as a threat, not a moral obligation. Muhajir,¹⁸ asserts that true accountability can only be realized if the bureaucratic culture shifts from a power orientation to a public service orientation. In a number of common cases, internal audit processes face obstacles in the form of delays in data submission and the low ethical awareness of the apparatus in maintaining the accuracy of reports. This phenomenon illustrates that the challenge of accountability is not solely legal weakness but also the dimension of behavior and work culture of public institutions.

In addition to these various challenges, the urgency of implementing accountability is increasing along with the change in the digital governance paradigm. The digitalization of the financial system presents an opportunity to strengthen transparency through online reporting mechanisms and inter-agency data integration. However, according to Yasa et al.¹⁹ the implementation of digital systems requires prerequisites such as data integrity, technological readiness, and risk-oriented supervision. Without strengthening digital governance, the potential for information leakage and data manipulation actually increases. In some common

¹⁸ Ichsan Muhajir. "Mewujudkan good governance melalui asas akuntabilitas dalam pengelolaan keuangan negara." *Jurnal Ilmiah Dunia Hukum* 4, no. 1 (2019): 1-9.

¹⁹ Andika Yasa, Suswanta Suswanta, M. Rafi, Fajar Rahmanto, Deni Setiawan, and Mohammad Iqbal Fadhlurrohman. "Penguatan reformasi birokrasi menuju era society 5.0 di indonesia." *Nakhoda: Jurnal Ilmu Pemerintahan* 20, no. 1 (2021): 27-42.

cases, for example, electronic reporting systems were found to be unsynchronized between the executing level and the central unit, leading to fiscal data discrepancies.²⁰

In facing these conditions, reconstruction of the state financial accountability system is needed, emphasizing the integration of law, institution, and technology.²¹ First, regulatory updates need to be directed to harmonize the internal and external oversight functions to be more responsive to the dynamics of public policy. Second, increased HR capacity is needed through education and certification of apparatus in government accounting, risk management, and public financial ethics. Third, technology-based oversight systems must be developed so that reporting and auditing can be done automatically and real-time, reducing the potential for manual manipulation. According to Fahri,²² the modernization of public financial management through digital innovation can strengthen public involvement and accelerate institutional response to audit findings. In addition to technical and institutional reforms, reconstruction must also emphasize the strengthening of integrity and ethical transparency values among the apparatus. Accountability is not just a matter of legal compliance but also a reflection of public morality in managing state finance.²³

²⁰ Bishnu P Bhattacharai, Sumit Paudyal, Yusheng Luo, Manish Mohanpurkar, Kwok Cheung, Reinaldo Tonkoski, Rob Hovsepian et al. "Big data analytics in smart grids: state-of-the-art, challenges, opportunities, and future directions." *IET Smart Grid* 2, no. 2 (2019): 141-154.

²¹ Omoize Fatimetu Dako, Temilola Aderonke Onalaja, Priscilla Samuel Nwachukwu, Folake Ajoke Bankole, and Tewogbade Lateefat. "Forensic accounting frameworks addressing fraud prevention in emerging markets through advanced investigative auditing techniques." *Journal of Frontiers in Multidisciplinary Research* 1, no. 2 (2020): 46-63.

²² Lutfhi Nur Fahri. "Pengaruh pelaksanaan kebijakan dana desa terhadap manajemen keuangan desa dalam meningkatkan efektivitas program pembangunan desa." *Jurnal Publik: Jurnal Ilmiah Bidang Ilmu Administrasi Negara* 11, no. 1 (2017): 75-88.

²³ Jill Solomon. *Corporate governance and accountability*. New Jersey: John Wiley & Sons, 2020.

Therefore, the internalization of accountability values needs to be done through the cultivation of work culture and the example set by institutional leaders. With a combination of regulatory updates, increased competence, and strengthening of public ethics, the implementation of state finance laws can run more effectively and sustainably. In general, the observed phenomenon indicates that the challenge of accountability in Indonesia is multidimensional covering law, institution, technology, and public morality. Therefore, the reconstruction of the accountability system cannot be done partially but must be designed as an integrated change that connects formal legal aspects with the dimensions of bureaucratic behavior and values.

4. Conclusion

Accountability in state finance management in Indonesia is a key component in creating transparent, efficient, and equitable governance. The three main laws, namely Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004, have provided a clear legal basis to ensure state financial management runs according to the principles of accountability and public responsibility. However, its implementation still faces challenges in terms of execution consistency, human resource capacity, institutional coordination, and integration of the oversight system. The emerging phenomenon shows that accountability has not fully transformed from merely administrative compliance into results-oriented performance accountability.

On the other hand, the development of digitalization brings new opportunities to strengthen transparency and the effectiveness of public financial oversight, provided it is balanced with strengthening integrity, competence, and oversight infrastructure. The reconstruction of the accountability system must be directed at strengthening ethical values, regulatory updates, and the implementation of adaptive audit technology so that state financial governance becomes more responsive to public demands and changing times.

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