

Initiating Hopes for Increased Awareness of Accountability in The Era of Society 5.0 in Public Sector Organization



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ABSTRACT

This literature review raises the theme of initiating hopes for increasing awareness of public accountability in the era of Society 5.0 in public sector accounting. In this context, public accountability plays an important role in ensuring responsible and ethical governance practices. The review begins by defining public accountability and highlighting its significance in governance and public administration, examining the dimensions and principles of public accountability, including financial accountability, performance accountability, legal accountability, and social accountability. The importance of collaborative efforts between policy makers, practitioners, researchers and stakeholders is emphasized. In conclusion, this literature review underscores the importance of public accountability in the era of Society 5.0 and public sector accounting, highlighting the implications of Society 5.0 for public accountability, the growing role of public sector accounting, the integration of advanced technologies, innovative approaches to financial reporting and performance measurement, challenges and barriers, and strategies to increase public accountability.

1. INTRODUCTION

Society 5.0 is a visionary concept that envisions the integration of cyber-physical systems, advanced technologies, and human-centric principles to create a sustainable and

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inclusive society. It represents the next stage of societal evolution, following the agrarian, industrial, and information ages (Ambethh Kumar, et. Al, 2022). In Society 5.0, technological advancements such as artificial intelligence, the Internet of Things, big data, and robotics are harnessed to address social challenges and enhance the quality of life for individuals. It emphasizes the harmonious coexistence of humans and technology, with the goal of leveraging technology to benefit society as a whole.

The impact of Society 5.0 on public sector accounting is significant. Traditional accounting practices in the public sector are being transformed by the integration of advanced technologies and data-driven decision-making processes. Public sector accounting systems are becoming more efficient, transparent, and capable of providing real-time insights to support public administration (Ambeth Kumar, et. al, 2022; Carasco & Romi, 2022).

Carasco & Romi (2022) said that the adoption of technologies like artificial intelligence and blockchain in public sector accounting enables automation of routine tasks, improves accuracy, and enhances data security. It also facilitates the collection and analysis of vast amounts of data, enabling governments to make more informed decisions and allocate resources effectively. Furthermore, Society 5.0 emphasizes citizen participation, transparency, and accountability in governance. Public sector accounting plays a crucial role in supporting these principles by providing accurate financial information, facilitating performance measurement, and ensuring responsible resource management. Overall, Society 5.0 presents opportunities for public sector accounting to evolve and become a more strategic and value-adding function. It enables the public sector to embrace innovation, enhance public accountability, and ultimately contribute to the achievement of societal goals in this new era.

The objective of this literature review is to examine the concept of public accountability in the context of Society 5.0 and its implications for public sector accounting. The review aims to explore the evolving role of public sector accounting in fostering increased awareness of public accountability in the era of Society 5.0. It seeks to identify key trends, challenges, and opportunities in this domain, as well as provide recommendations for future research and practice.

2. LITERATURE REVIEW AND HYPOTHESIS

Define public accountability and its significance in governance and public administration.

Public accountability refers to the obligation of individuals, organizations, or institutions in the public sector to be answerable for their actions, decisions, and use of resources. It involves the responsibility to act in the best interests of the public and to be transparent, responsible, and responsive to the needs and expectations of citizens (Bastian, 2019). Significance of Public Accountability in Governance and Public Administration (Mardiasmo, 2021): Trust and Legitimacy: Public accountability is essential for building trust and legitimacy in government institutions. When public officials and organizations are held accountable for their actions, it fosters public confidence in the fairness, integrity, and reliability of governance processes. Transparency and Openness: Public accountability promotes transparency by ensuring that government actions, decisions, and resource allocations are conducted in an open and accessible manner. This allows citizens to understand how public resources are used and enables them to hold officials accountable for their performance. Effective Resource Management: Accountability mechanisms play a vital role in ensuring the efficient and effective use of public resources. By holding public officials accountable for the management of public funds, assets, and services, it helps prevent corruption, waste, and mismanagement, thus enhancing the overall performance of public administration. Responsiveness to Citizens' Needs: Public accountability encourages public officials and institutions to be responsive to the needs, concerns, and aspirations of citizens. It requires public administrators to engage with the public, seek input, and incorporate their perspectives into decision-making processes, thereby promoting citizen-centric governance. Quality of Service Delivery: Public accountability is closely linked to the quality of service delivery. By holding public administrators accountable for meeting service standards, it ensures that public services are delivered efficiently, effectively, and with a focus on citizen satisfaction. Democratic Governance: Public accountability is an essential element of democratic governance. It ensures that those in power are accountable to the people they serve, and that public policies and decisions are made in a transparent and participatory manner, reflecting the will and interests of the citizens.

Overall, public accountability is crucial for upholding democratic values, promoting good governance, and ensuring that public resources are used responsibly and effectively to serve the public interest. It establishes a system of checks and balances that helps prevent abuses of power, promotes transparency, and strengthens the relationship between the government and its citizens.

The Dimensions And Principles Of Public Accountability.

Dimensions of Public Accountability (Mardiasmo, 2021):

Answerability: Public accountability involves individuals or organizations being required to answer for their actions, decisions, and use of resources. It entails providing explanations, justifications, and evidence to demonstrate the rationale and outcomes of their conduct. **Transparency:** Transparency is a key dimension of public accountability. It refers to the accessibility and availability of information related to government actions, policies, and decision-making processes. Transparency allows for public scrutiny, fosters trust, and enables citizens to hold public officials accountable. **Responsibility:** Public accountability requires individuals and organizations to take responsibility for their actions and the outcomes of their decisions. It involves acknowledging mistakes, rectifying errors, and accepting consequences when accountability standards are not met. **Enforcement:** Enforcement is the mechanism through which public accountability is ensured. It involves the existence of legal and regulatory frameworks, oversight bodies, and mechanisms for investigating and addressing accountability breaches. Effective enforcement mechanisms strengthen the accountability system and deter misconduct.

Principles of Public Accountability (Mardiasmo, 2021):

Democratic Control: Public accountability is rooted in the principle that public officials are accountable to the citizens they serve. It emphasizes the notion of democratic control over public institutions, ensuring that decision-making processes reflect the interests and values of the public. **Rule of Law:** Public accountability is guided by the principle of the rule of law. It implies that individuals and organizations are subject to legal frameworks and regulations and must operate within the boundaries of the law. Compliance with legal obligations is essential for maintaining accountability. **Transparency and Openness:** Transparency is a fundamental principle of public accountability. It requires public officials

and organizations to provide access to information, processes, and decision-making procedures. Openness allows for public scrutiny, fosters trust, and enables citizens to participate in governance processes. Participation and Engagement: Public accountability promotes the active participation and engagement of citizens in decision-making processes. It recognizes the importance of involving the public in shaping policies, setting priorities, and evaluating the performance of public officials and institutions. Ethical Conduct: Ethical conduct is a core principle of public accountability. It emphasizes the need for public officials and organizations to act with integrity, honesty, and professionalism. Ethical behavior ensures that public resources are used responsibly and in the best interests of the public. Performance and Results: Public accountability focuses on outcomes and results. It emphasizes the need for public officials and organizations to achieve measurable and tangible results, to evaluate and report on performance, and to continuously improve the effectiveness and efficiency of public administration. By adhering to these dimensions and principles, public accountability can be effectively fostered, strengthening democratic governance, promoting transparency, and ensuring responsible use of public resources.

The Role Of Public Sector Accounting In Promoting Public Accountability.

Public sector accounting plays a critical role in promoting public accountability by providing a framework for transparent financial management, performance measurement, and reporting in the public sector. Here are the key ways in which public sector accounting contributes to promoting public accountability (Bastian, 2019): Financial Transparency: Public sector accounting ensures transparency in financial transactions and resource management. It provides a structured system for recording, tracking, and reporting financial activities, enabling stakeholders to have a clear view of how public funds are raised, allocated, and utilized. This transparency allows for public scrutiny, discourages corruption, and promotes accountability for financial decisions and outcomes. Accurate Financial Reporting: Public sector accounting establishes standards and procedures for the preparation and presentation of financial reports. Accurate and reliable financial reporting enhances accountability by providing a comprehensive view of the financial position, performance, and cash flows of public entities. It enables stakeholders, including citizens, policymakers, and oversight bodies, to assess the financial health and stewardship of public resources.

Performance Measurement and Evaluation: Public sector accounting facilitates the measurement and evaluation of performance in achieving public sector objectives. It establishes mechanisms for setting performance targets, monitoring progress, and assessing the effectiveness and efficiency of public programs and services. Performance measurement allows for evidence-based decision making, identifies areas for improvement, and holds public officials accountable for achieving desired outcomes. Budgeting and Resource Allocation: Public sector accounting supports the budgeting process and resource allocation decisions. It provides frameworks for developing transparent budgets, estimating revenue, and allocating resources based on strategic priorities and public needs. Public sector accounting ensures that budgetary decisions are aligned with policy objectives, promotes fiscal discipline, and holds public officials accountable for the prudent and responsible use of public funds. Compliance and Control: Public sector accounting establishes internal control systems and procedures to ensure compliance with laws, regulations, and financial management principles. These controls provide checks and balances to prevent fraud, waste, and mismanagement of public resources. By promoting adherence to ethical standards and internal controls, public sector accounting strengthens accountability and safeguards public assets. External Audit and Oversight: Public sector accounting interfaces with external audit and oversight bodies to ensure accountability. Independent auditing of financial statements and performance evaluations provides an external review of public sector entities' operations, financial management, and compliance. External oversight promotes transparency, detects irregularities, and holds public officials accountable for their actions.

In summary, public sector accounting plays a pivotal role in promoting public accountability by establishing standards, processes, and mechanisms for financial transparency, accurate reporting, performance measurement, and control. It enables stakeholders to assess the stewardship of public resources, fosters public trust, and ensures responsible governance in the public sector.

Overview of Society 5.0 And Its Goals For Human-Centered, Technology-Driven Societal Advancement.

Society 5.0 is a concept that envisions the next stage of societal development, building upon the previous eras of agrarian (Society 1.0), industrial (Society 2.0), information

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(Society 3.0), and the integration of cyberspace (Society 4.0). Society 5.0 represents a human-centric vision of the future that leverages advanced technologies to address societal challenges and enhance the well-being of individuals (Lynch & Lynch, 2019).

The core goal of Society 5.0 is to achieve a harmonious coexistence between humans and technology, where technological advancements are harnessed to improve the quality of life for all members of society. It seeks to create a sustainable and inclusive society by integrating cyber-physical systems, artificial intelligence, the Internet of Things, big data, robotics, and other cutting-edge technologies (Lemiux, et. al, 2020).

According to Lemiux (2020) key features and goals of Society 5.0 include:

Human-Centered Approach: Society 5.0 places humans at the center of technological advancements. It aims to address societal challenges, such as aging populations, healthcare, transportation, energy, and environmental sustainability, by prioritizing the well-being and needs of individuals. **Technological Integration:** Society 5.0 envisions a seamless integration of technologies into everyday life. It aims to create an interconnected ecosystem where various devices, systems, and infrastructure are interconnected and communicate with each other, enabling efficient and intelligent solutions to societal issues. **Sustainable Development:** Society 5.0 emphasizes sustainable development that balances economic growth with environmental and social considerations. It seeks to leverage technology to optimize resource utilization, reduce waste, mitigate climate change, and promote eco-friendly practices. **Data-Driven Decision Making:** Society 5.0 relies on data as a valuable resource for decision making. It aims to harness the power of big data and advanced analytics to gain insights into societal challenges, develop evidence-based policies, and drive innovation across various sectors. **Smart Cities and Infrastructure:** Society 5.0 envisions the development of smart cities and infrastructure. It seeks to create urban environments where advanced technologies are integrated to enhance efficiency, connectivity, livability, and sustainability. Smart transportation, energy management, healthcare systems, and other infrastructure are key components of this vision. **Empowered Individuals and Communities:** Society 5.0 aims to empower individuals and communities to actively participate in decision making and social innovation. It promotes citizen engagement, collaborative problem-solving, and the co-creation of solutions to societal challenges. Overall, Society 5.0

envisioning a future where advanced technologies are used to create a human-centric, sustainable, and inclusive society. By leveraging the power of technology, it aims to address societal challenges, enhance quality of life, and achieve holistic well-being for individuals and communities.

3. RESEARCH METHOD

This research is a conceptual paper with library research. The method of library research in this study begins with collecting literature on relevant topics from previous researchers. The process of identification and evaluation as well as synthesis is carried out to answer the research objectives: how technology in the Society 5.0 era can increase accountability in public sector organizations?. The second step is to evaluate the literature sources. Evaluation is the filter step of the many sources of literature that will be used. The third step is to identify themes, so briefly literature review in this research consists of some steps: 1) Data or information collection, 2) Evaluating data, theories, information or results research, and 3) Analyze the results of publications from books, research articles or those that related to research questions that have been prepared and then summarized and be synthesis, analysis and interpret. The last is wrote in the form of narratives into several sub chapters

4. RESULTS AND DISCUSSIONS

The Implications of Society 5.0 For The Public Sector

Society 5.0 has significant implications for the public sector, bringing about changes in citizen-government interactions, service delivery, and decision-making processes. Here are some key implications: Citizen-Government Interactions: Society 5.0 promotes a shift towards more interactive and participatory citizen-government interactions. It emphasizes the importance of citizen engagement, co-creation, and collaboration in policy development, service design, and problem-solving. Citizens are seen as active participants, contributing their knowledge, skills, and feedback to shape public services and policies (Lemiux, et. al, 2020).

Service Delivery Transformation: Society 5.0 envisions a transformation in public service delivery. It emphasizes the use of advanced technologies such as artificial

intelligence, the Internet of Things, and automation to create more efficient, personalized, and citizen-centric services. For example, smart city initiatives may integrate technology to improve transportation systems, healthcare access, energy management, and environmental sustainability (Kumar et.al, 2022).

Data-Driven Decision Making: Society 5.0 emphasizes data as a valuable resource for decision making. The public sector is expected to leverage big data analytics, artificial intelligence, and machine learning to gain insights, anticipate needs, and make evidence-based policy decisions. Data-driven decision making enables governments to address complex societal challenges more effectively and efficiently (Fauzi, et. al, 2023).

Open Government and Transparency: Society 5.0 calls for open and transparent government. Advanced technologies facilitate greater transparency and accessibility of government data, allowing citizens to have access to information, participate in decision-making processes, and hold governments accountable. Open data initiatives and digital platforms provide avenues for increased transparency and collaboration between citizens and governments (Fauzi, et. al, 2023).

Cybersecurity and Privacy: Society 5.0 introduces new challenges related to cybersecurity and privacy. With increased connectivity and data sharing, the public sector needs to prioritize the protection of citizens' personal information and ensure robust cybersecurity measures. Public administrations must balance the benefits of technological advancements with the protection of privacy and security (Carrasco & Romi, 2022).

Agile and Adaptive Governance: Society 5.0 necessitates agile and adaptive governance processes. Traditional bureaucratic structures may need to evolve to be more responsive and flexible in the face of rapid technological advancements and changing societal needs. Governments need to foster innovation, embrace experimentation, and adopt iterative approaches to policy development and service delivery (Carrasco & Romi, 2022).

Skills and Workforce Development: Society 5.0 requires a skilled and adaptable public sector workforce. Public servants need to acquire new skills such as data analysis, digital literacy, and the ability to navigate and leverage emerging technologies. Training and capacity-building initiatives become crucial to ensure that public servants are equipped to navigate the challenges and opportunities of Society 5.0 (Carrasco & Romi, 2022).

Overall, Society 5.0 transforms the public sector by reshaping citizen-government interactions, reimagining service delivery, and influencing decision-making processes. It requires governments to embrace technology, foster collaboration, and adopt innovative approaches to meet the evolving needs of citizens in a rapidly changing world.

The Potential Benefits and Challenges of Society 5.0 in Fostering Public Accountability.

According to Fauzi et. al (2023) Potential Benefits of Society 5.0 in Fostering Public Accountability: Enhanced Transparency: Society 5.0 can promote transparency by leveraging advanced technologies for data collection, analysis, and reporting. It enables real-time access to information, allowing citizens to monitor and scrutinize government actions, resource allocation, and service delivery. Transparent processes and accessible data contribute to greater public accountability.

Citizen Empowerment: Society 5.0 empowers citizens by providing them with tools, platforms, and channels to actively participate in decision-making processes. By involving citizens in co-creation, collaborative problem-solving, and policy development, Society 5.0 enhances public accountability by ensuring that governance reflects the needs and aspirations of the people.

Data-Driven Accountability: The abundance of data in Society 5.0 offers opportunities for data-driven accountability. Governments can leverage big data analytics and artificial intelligence to detect patterns, identify anomalies, and assess the impact of policies and programs. This enables evidence-based decision making and facilitates targeted interventions to improve accountability (Ambeth Kumar, et. al, 2022).

Real-Time Feedback Mechanisms: Society 5.0 facilitates real-time feedback mechanisms that enable citizens to provide instant feedback on public services, report issues, and suggest improvements. This continuous feedback loop promotes responsiveness, identifies accountability gaps, and drives continuous improvement in service delivery (Carrasco & Romi, 2022).

Collaborative Governance: Society 5.0 promotes collaborative governance models that bring together various stakeholders, including government, citizens, academia, and private sector entities. This multi-stakeholder approach enhances accountability by fostering

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transparency, shared responsibility, and collective decision making (Althaus & O’Faircheallaigh, 2022).

Challenges of Society 5.0 in Fostering Public Accountability:

Technological Barriers: The implementation of Society 5.0 requires advanced technological infrastructure, digital literacy, and access to technology. Ensuring equal access and addressing the digital divide is crucial to avoid marginalizing certain groups and exacerbating existing inequities, which can hinder public accountability efforts (Fauzi et. al, 2023). **Data Privacy and Security:** Society 5.0 relies on vast amounts of data, raising concerns about privacy and security. Governments must ensure robust data protection measures and establish clear regulations to safeguard citizen privacy and prevent unauthorized use or misuse of personal information.

Ethical Considerations: As Society 5.0 integrates technologies like artificial intelligence and automation, ethical considerations become paramount. There is a need to address ethical challenges related to algorithmic biases, accountability for autonomous systems, and responsible use of emerging technologies to ensure accountability aligns with societal values and norms (Althaus & O’Faircheallaigh, 2022).

Institutional Resistance and Bureaucratic Challenges: Implementing Society 5.0 requires a shift in institutional mindsets, organizational structures, and bureaucratic processes. Resistance to change, lack of adaptability, and bureaucratic hurdles can impede progress and hinder efforts to foster public accountability in the public sector.

Trust and Legitimacy: While Society 5.0 aims to enhance public accountability, it is essential to build trust and legitimacy in the use of technology and data. Concerns about data breaches, manipulation, or misuse can erode public trust. Establishing robust governance frameworks, ensuring transparency, and actively addressing citizen concerns are crucial for maintaining trust in Society 5.0 initiatives (De Blasio & Selva, 2021). Addressing these challenges is vital to fully realize the potential benefits of Society 5.0 in fostering public accountability. It requires a comprehensive approach that prioritizes inclusivity, ethical considerations, transparency, and a proactive response to technological and governance challenges (De Blasio & Selva, 2021).

The Evolving Role of Public Sector Accounting in Society 5.0.

The evolving role of public sector accounting in Society 5.0 is characterized by the integration of advanced technologies, data-driven decision making, and a focus on outcomes and citizen-centric services. Here is an analysis of the changing role of public sector accounting in the context of Society 5.0: Technological Integration: Society 5.0 leverages advanced technologies such as artificial intelligence, big data analytics, and automation. Public sector accounting needs to adapt and embrace these technologies to streamline financial processes, improve accuracy, and enhance efficiency. This includes the automation of routine accounting tasks, intelligent data analysis for financial reporting and performance measurement, and the integration of financial systems with other technology platforms (Carrasco & Romi, 2022).

Data-Driven Decision Making: Society 5.0 relies on data as a valuable resource for decision making. Public sector accounting plays a crucial role in collecting, analyzing, and interpreting financial data to support evidence-based decision making. Accounting professionals need to possess the skills to leverage data analytics tools and techniques to derive insights, assess financial performance, and inform strategic decision making in the public sector (Carrasco & Romi, 2022).

Outcome-Focused Reporting: Traditional public sector accounting has primarily focused on financial reporting. In Society 5.0, there is a shift towards outcome-focused reporting. Public sector accounting needs to capture and report not only financial information but also non-financial indicators, such as social and environmental impacts, to provide a comprehensive view of the public sector's performance and accountability. Outcome-based reporting allows stakeholders to assess the effectiveness and efficiency of public sector initiatives and services (Althaus & O'Faircheallaigh, 2022).

Citizen-Centric Services: Society 5.0 emphasizes citizen-centricity, where public services are tailored to meet the needs and expectations of citizens. Public sector accounting needs to align with this objective by incorporating citizen feedback and preferences into financial planning, budgeting, and resource allocation. Accounting practices should support the measurement and evaluation of citizen satisfaction, outcomes, and the value delivered by public services (Fauzi et. al, 2023).

Assurance and Risk Management: With the increased integration of technology and data in Society 5.0, public sector accounting needs to address assurance and risk management in the digital environment. This includes ensuring data integrity, cybersecurity, and privacy protection. Accounting professionals play a vital role in assessing risks, establishing internal controls, and providing assurance over the integrity and reliability of financial and non-financial information (Althaus & O’Faircheallaigh, 2022).

Collaboration and Interdisciplinary Skills: Society 5.0 calls for collaboration between different disciplines, including accounting, technology, and policy domains. Public sector accountants need to develop interdisciplinary skills and collaborate with professionals from various fields to address the complex challenges of Society 5.0. This includes working closely with data scientists, IT professionals, and policymakers to integrate financial and non-financial information, optimize resource allocation, and ensure transparency and accountability (Fauzi et. al, 2023). In summary, the role of public sector accounting in Society 5.0 is evolving to embrace technology, data-driven decision making, citizen-centricity, and outcome-focused reporting. Public sector accountants need to adapt to the changing landscape, leverage advanced technologies, and possess interdisciplinary skills to support effective financial management, performance measurement, and public accountability in the digital age.

The Integration Of Advanced Technologies Into Public Sector Accounting Practices And Their Impact On Public Accountability.

The integration of advanced technologies, such as artificial intelligence (AI) and blockchain, into public sector accounting practices has the potential to significantly impact public accountability. Here is a discussion of these technologies and their implications (Fauzi et. al, 2023):

- 1) **Artificial Intelligence (AI) in Public Sector Accounting:** AI can automate and streamline various accounting processes, improve accuracy, and enhance decision-making capabilities. Some applications of AI in public sector accounting include:
 - a. **Automated Data Entry and Processing:** AI can automate the extraction of financial data from various sources, reducing manual effort and improving data accuracy. This streamlines accounting processes and minimizes the risk of human errors.

- b. **Data Analysis and Pattern Recognition:** AI algorithms can analyze large volumes of financial data, identify patterns, detect anomalies, and provide insights into financial performance and risks. This enhances the ability to assess and monitor financial accountability in real-time.
- c. **Predictive Analytics:** AI-powered predictive models can help forecast future financial trends, revenue projections, and expenditure patterns. This assists in budgeting, resource allocation, and financial planning, contributing to better accountability and informed decision making.

The impact of AI on public accountability lies in its ability to enhance efficiency, accuracy, and transparency in accounting practices. By automating routine tasks, AI reduces the potential for human errors and manipulation of financial information. Additionally, AI-enabled data analysis provides real-time insights, allowing for proactive identification of irregularities and potential accountability gaps.

- 2) **Blockchain Technology in Public Sector Accounting:** Blockchain technology offers a decentralized and immutable ledger system that can enhance transparency, traceability, and trust in financial transactions. Some applications of blockchain in public sector accounting include (Fauzi et. al, 2023):
 - a) **Transparent and Immutable Records:** Blockchain enables the creation of tamper-proof and transparent financial records. Every transaction is recorded in a decentralized ledger, providing a clear audit trail and minimizing the risk of fraud or data manipulation. This enhances accountability by ensuring the integrity and transparency of financial information.
 - b) **Smart Contracts and Automation:** Blockchain-based smart contracts can automate financial transactions and enforce predefined rules and conditions. This reduces the need for intermediaries, enhances efficiency, and ensures accountability by eliminating human biases and potential malfeasance.
 - c) **Supply Chain and Procurement Management:** Blockchain can be utilized to track and verify transactions in the procurement process, ensuring transparency and accountability in the allocation of public resources. It provides an immutable

record of supplier information, contract terms, and payment transactions, reducing the risk of corruption and fraud.

The integration of blockchain technology in public sector accounting promotes trust, transparency, and accountability. By providing a decentralized and auditable ledger, blockchain enhances the reliability of financial information, reduces the potential for data manipulation, and enables efficient and accountable resource management. Overall, the integration of advanced technologies, such as AI and blockchain, into public sector accounting practices can strengthen public accountability by improving the accuracy, transparency, and efficiency of financial processes. These technologies enhance the ability to detect anomalies, provide real-time insights, and ensure the integrity of financial information, thereby contributing to increased public trust and confidence in the public sector.

Innovative Approaches To Financial Reporting, Performance Measurement, And Risk Management In The Public Sector.

In recent years, the public sector has been exploring innovative approaches to financial reporting, performance measurement, and risk management to enhance transparency, accountability, and effectiveness. Here are some examples of these innovative approaches: Integrated Reporting: Integrated reporting goes beyond traditional financial reporting by incorporating non-financial information, such as social, environmental, and governance aspects. It provides a holistic view of an organization's value creation process, performance, and impacts. Integrated reporting enables stakeholders to assess the overall value generated by public sector entities and their contributions to sustainable development goals (Carrasco & Romi, 2022).

Outcome-Based Performance Measurement: Traditional performance measurement in the public sector has often focused on outputs rather than outcomes. However, there is a growing emphasis on outcome-based performance measurement, which assesses the actual impact and benefits of public sector activities. Outcome-based performance measurement aligns with Society 5.0's goal of delivering citizen-centric services and allows for a better understanding of the effectiveness and value of public sector initiatives (Althaus & O'Faircheallaigh, 2022). Key Performance Indicators (KPIs) and Dashboards: Public sector

organizations are adopting KPIs and performance dashboards to track and communicate their performance effectively. KPIs are specific metrics that measure progress towards organizational goals and objectives. Performance dashboards provide visual representations of KPIs, allowing stakeholders to monitor performance in real-time and identify areas that require attention or improvement. These tools facilitate transparency and accountability by providing clear and easily understandable performance information (Fauzi et. al, 2023).

Risk-Based Internal Audit: Risk-based internal audit approaches help public sector organizations identify and manage risks effectively. Traditional internal audit processes are often focused on compliance and financial controls. However, risk-based internal audit goes beyond these aspects to assess the broader spectrum of risks faced by public sector entities, including strategic, operational, and reputational risks. This approach enables organizations to prioritize resources, implement effective risk mitigation strategies, and enhance accountability by proactively addressing potential risks (Carrasco & Romi, 2022).

Predictive Analytics and Data-Driven Risk Management: The use of predictive analytics and data-driven risk management is gaining traction in the public sector. These approaches leverage advanced analytics and modeling techniques to identify emerging risks, forecast trends, and support decision making. By analyzing large volumes of data, organizations can proactively identify potential risks, develop mitigation strategies, and allocate resources more effectively. This enhances accountability by enabling timely and informed risk management (Althaus & O'Faircheallaigh, 2022).

External Assurance and Independent Audits: External assurance and independent audits provide an additional layer of accountability and transparency in the public sector. These processes involve external auditors who review financial statements, internal controls, and compliance with regulations. Independent audits provide stakeholders, including citizens and oversight bodies, with confidence in the accuracy and reliability of financial information and the effectiveness of internal controls (Carrasco & Romi, 2022). These innovative approaches to financial reporting, performance measurement, and risk management in the public sector aim to enhance transparency, accountability, and effectiveness. By adopting these approaches, public sector entities can provide a more comprehensive view of their performance, measure

the outcomes and impacts of their activities, and effectively manage risks, ultimately improving governance and public accountability.

Identify The Key Challenges And Barriers To Public Accountability In The Era Of Society 5.0.

In the era of Society 5.0, several challenges and barriers can hinder public accountability. These challenges arise due to the complex interplay between technology, governance, and societal factors. Here are some key challenges and barriers to public accountability in the era of Society 5.0: **Technological Barriers and the Digital Divide:** Society 5.0 relies on advanced technologies such as artificial intelligence, big data analytics, and the Internet of Things. However, the unequal access to technology and the digital divide pose challenges to achieving public accountability. Limited access to technology, lack of digital literacy, and inadequate infrastructure can marginalize certain groups and hinder their ability to participate, access information, and hold governments accountable.

Data Privacy and Security Concerns: Society 5.0 involves the collection, processing, and utilization of vast amounts of data. Ensuring data privacy, security, and protection becomes critical to maintaining public trust. Concerns regarding unauthorized access, data breaches, and misuse of personal information can erode public confidence in the accountability mechanisms of Society 5.0.

Ethical Considerations and Algorithmic Bias: Society 5.0 relies on algorithms and automated decision-making systems. However, these technologies can introduce biases, discrimination, and lack of transparency. Ethical considerations, algorithmic accountability, and transparency become crucial to ensure that public accountability is not compromised by biased or unfair decision-making processes.

Institutional Resistance and Bureaucratic Challenges: Implementing Society 5.0 requires changes in institutional mindsets, organizational structures, and bureaucratic processes. Resistance to change, lack of adaptability, and bureaucratic hurdles can impede the adoption and implementation of transparent and accountable practices. Transforming traditional bureaucratic systems and fostering a culture of openness and collaboration can be challenging but essential for promoting public accountability. **Lack of Legal and Regulatory Frameworks:** Rapid technological advancements in Society 5.0 often outpace the

development of legal and regulatory frameworks. The absence of adequate laws and regulations to govern emerging technologies, data governance, and privacy protection can create accountability gaps and hinder the effective implementation of accountable practices.

Complex Interdependencies and Accountability Chains: Society 5.0 involves complex interdependencies among various stakeholders, including government agencies, private sector entities, civil society organizations, and citizens. Ensuring accountability across these interdependencies can be challenging. Clarifying roles, responsibilities, and accountability mechanisms among stakeholders becomes essential to avoid diffusion of accountability and ensure clear lines of responsibility. **Trust and Legitimacy:** Trust is a crucial element of public accountability. In the era of Society 5.0, concerns about data privacy, security, and the responsible use of technology can undermine public trust. Building trust and legitimacy in the use of technology and data becomes a critical challenge for maintaining public accountability. Addressing these challenges and barriers requires a comprehensive approach that includes policy reforms, capacity building, stakeholder engagement, and the development of appropriate legal and regulatory frameworks. It is crucial to ensure inclusivity, address ethical considerations, enhance data governance, and actively involve citizens in decision-making processes to foster public accountability in the era of Society 5.0.

Strategies And Initiatives That Can Promote Increased Awareness Of Public Accountability.

Promoting increased awareness of public accountability requires a multi-faceted approach that involves various strategies and initiatives. Here are some strategies and initiatives that can help foster awareness of public accountability: **Enhancing Transparency:** Transparency is a fundamental pillar of public accountability. Governments and public sector organizations should proactively disclose information related to their activities, decision-making processes, and use of public resources. This can include publishing financial statements, budget documents, performance reports, and procurement information in accessible and user-friendly formats. Open data initiatives and online portals can also be established to provide easy access to information for citizens and stakeholders (De Blasio & Selva, 2021). **Engaging Citizens and Stakeholders:** Actively involving citizens and

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stakeholders in decision-making processes promotes a sense of ownership and accountability. Governments can employ participatory approaches such as public consultations, town hall meetings, and citizen advisory committees to engage citizens in policy development, budgeting, and service delivery. Engaging stakeholders from civil society organizations, academia, and the private sector also helps ensure diverse perspectives and foster collective accountability (De Blasio & Selva, 2021).

Strengthening Civic Education and Awareness Programs: Civic education programs can play a vital role in promoting public accountability. Introducing civic education in schools and universities helps cultivate a sense of civic responsibility and awareness of citizens' rights and responsibilities. Additionally, awareness campaigns and public outreach initiatives can be conducted to educate the public about their role in holding public officials and institutions accountable (Cornell, 2007).

Establishing Independent Oversight Bodies: Independent oversight bodies, such as audit institutions, ombudsman offices, and anti-corruption commissions, play a crucial role in promoting accountability. These bodies should be granted adequate powers, resources, and independence to effectively monitor and investigate public sector activities. Their reports and findings should be made publicly available to enhance transparency and encourage public dialogue on accountability matters (Cornell, 2007).

Implementing Whistleblower Protection Mechanisms: Whistleblower protection mechanisms are essential for exposing wrongdoing and encouraging individuals to come forward with information about corruption or malpractice. Establishing confidential reporting channels, providing legal protections to whistleblowers, and implementing robust anti-retaliation measures can encourage individuals to speak out and contribute to enhancing public accountability.

Strengthening Legal and Regulatory Frameworks: Clear and enforceable legal and regulatory frameworks are necessary to ensure public accountability. Governments should establish laws and regulations that define the responsibilities of public officials, outline mechanisms for reporting and investigating misconduct, and prescribe penalties for violations. Regular review and updating of these frameworks are important to keep pace with technological advancements and evolving societal expectations (Bakir, 2018).

Promoting International Standards and Best Practices: International standards and best practices in public accountability, such as those advocated by organizations like the

International Organization of Supreme Audit Institutions (INTOSAI) and the Open Government Partnership (OGP), can serve as guiding principles. Governments can adopt and implement these standards to enhance their accountability practices and benchmark their performance against global best practices (Bakir, 2018). Leveraging Technology: Technology can play a transformative role in promoting public accountability. Governments can leverage digital platforms, online portals, and mobile applications to facilitate citizen feedback, complaint mechanisms, and real-time reporting of service delivery issues. Technology can also be used for data analytics, monitoring, and visualization, enabling citizens to track government performance and hold officials accountable (Bakir, 2018).

Overall, a comprehensive approach that combines transparency, citizen engagement, legal frameworks, and leveraging technology can help promote increased awareness of public accountability. These strategies and initiatives should be tailored to the specific context and needs of each jurisdiction to effectively foster a culture of accountability and citizen participation.

Identify Gaps In The Existing Literature And Opportunities For Future Research On Public Accountability In Society 5.0.

While research on public accountability in the context of Society 5.0 is emerging, there are still several gaps in the existing literature, presenting opportunities for future research. Here are some areas where further investigation is needed: Impact Assessment of Technology on Public Accountability: Society 5.0 involves the integration of advanced technologies, such as AI, blockchain, and IoT, into public sector operations. Future research can focus on assessing the specific impacts of these technologies on public accountability. This includes understanding the potential risks and challenges associated with technology adoption and identifying effective strategies to mitigate them. Ethical and Legal Implications of Emerging Technologies: As Society 5.0 progresses, ethical considerations and legal frameworks related to emerging technologies become crucial. Future research can delve into the ethical implications of AI, algorithmic decision-making, and data-driven governance in relation to public accountability. Additionally, examining the adequacy of existing legal and regulatory frameworks to address emerging challenges in Society 5.0 is an important area for further exploration. Citizen Engagement and Empowerment in Society 5.0: While citizen

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participation and engagement are key elements of public accountability, there is a need for more research on effective models and mechanisms for citizen involvement in the context of Society 5.0. Exploring innovative ways to harness citizen feedback, citizen science initiatives, and participatory platforms can enhance the understanding of how to empower citizens and strengthen public accountability. Measurement and Evaluation of Public Accountability: Developing robust methodologies and indicators for measuring and evaluating public accountability in the era of Society 5.0 is a research area that requires attention. Establishing clear frameworks and benchmarks for assessing the effectiveness of accountability mechanisms, transparency initiatives, and stakeholder engagement processes can contribute to evidence-based policymaking and practice. Cross-Country Comparative Studies: Conducting cross-country comparative studies on public accountability in the context of Society 5.0 can provide insights into the variations in accountability mechanisms, governance practices, and technology adoption across different countries and regions. Such studies can identify best practices, highlight challenges, and facilitate knowledge sharing and policy learning. Social and Environmental Dimensions of Public Accountability: Society 5.0 emphasizes the integration of social and environmental considerations into decision-making processes. Future research can explore the intersection between public accountability, sustainability, and responsible governance. This includes investigating the impact of Society 5.0 on achieving sustainable development goals and identifying mechanisms to enhance accountability in social and environmental domains. Capacity Building and Skills Development: The successful implementation of public accountability in Society 5.0 requires a skilled workforce with knowledge of emerging technologies, data analytics, and ethical decision-making. Research on capacity building strategies, training programs, and skill requirements can provide valuable insights into developing a competent and accountable public sector workforce.

In conclusion, future research on public accountability in Society 5.0 can focus on various aspects, including the impact of technology, ethical considerations, citizen engagement, measurement frameworks, cross-country comparisons, social and environmental dimensions, and capacity building. Addressing these research gaps will

contribute to a deeper understanding of how public accountability can be effectively enhanced in the context of Society 5.0.

5. CONCLUSIONS

The literature review explores the theme of "initiating hopes for increased awareness of public accountability in the era of Society 5.0 in public sector accounting." The key findings of the literature review can be summarized as follows:

1. **Society 5.0 and Public Sector Accounting:** Society 5.0 represents a vision of human-centered, technology-driven societal advancement. It brings about significant changes in citizen-government interactions, service delivery, and decision-making processes in the public sector. Public sector accounting plays a crucial role in promoting transparency, accountability, and effective resource management in the context of Society 5.0.
2. **Public Accountability:** Public accountability is a fundamental principle in governance and public administration. It involves the obligation of public sector entities to act in the best interests of citizens, be transparent in their actions, and be answerable for their decisions and use of public resources. Public accountability is essential for promoting trust, legitimacy, and effective governance.
3. **Dimensions and Principles of Public Accountability:** Public accountability encompasses various dimensions, including financial accountability, performance accountability, legal accountability, and social accountability. Key principles of public accountability include transparency, responsibility, integrity, fairness, and responsiveness. Upholding these principles ensures that public sector entities are accountable to the public they serve.

IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

Implications of Society 5.0 for Public Accountability: Society 5.0 introduces both opportunities and challenges for public accountability. The integration of advanced technologies, such as AI and blockchain, can enhance transparency, efficiency, and decision-making. However, it also brings risks related to data privacy, cybersecurity, and ethical considerations. Balancing the benefits and challenges of Society 5.0 is crucial for maintaining public accountability. **Evolving Role of Public Sector Accounting:** In the era of

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Society 5.0, public sector accounting is evolving to adapt to technological advancements and the changing needs of accountability. The integration of advanced technologies, such as AI and blockchain, into accounting practices has the potential to improve accuracy, efficiency, and transparency. Innovative approaches to financial reporting, performance measurement, and risk management are emerging to meet the demands of a technology-driven environment. Promoting Public Accountability in Society 5.0: Strategies to promote public accountability in Society 5.0 include enhancing transparency, fostering citizen participation and stakeholder engagement, strengthening audit and oversight mechanisms, and investing in capacity building. Transparency, citizen engagement, and stakeholder involvement are essential for ensuring accountability and maintaining public trust in the era of Society 5.0. Challenges and Barriers: There are challenges and barriers to achieving public accountability in Society 5.0, including technological complexities, data privacy concerns, resistance to change, and the need for regulatory frameworks to keep pace with technological advancements. Addressing these challenges requires collaborative efforts between policymakers, practitioners, researchers, and stakeholders.

Overall, the literature review highlights the importance of public accountability in the era of Society 5.0 and provides insights into the role of public sector accounting, the implications of emerging technologies, and strategies to enhance accountability in the context of technological advancements and societal changes.

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