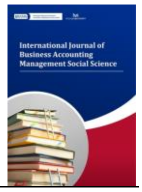
International Journal of Business Accounting Management Social Science
Volume 1, Number 2, 2025
E-ISSN: 3109-2284
Home Page : https://manajemenmultitalenta.com/IJBAMS



Implementation of Public Sector Accounting to Enhance Performance Accountability and Prevent Fraud: A Case Study at Minasa Upa Community Health Center

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ABSTRACT

This study analyzes the implementation of public sector accounting in enhancing performance accountability and its role in preventing fraud at Minasa Upa Community Health Center, one of the 12 health centers in Makassar City with BLUD (Regional Public Service Agency) status. The findings indicate that accrual-based financial statements including the Budget Realization Report, Balance Sheet, Operational Report, Cash Flow Statement, Statement of Changes in Equity, and Notes to Financial Statements have been prepared in accordance with applicable standards. This practice strengthens transparency and accountability, as emphasized in Accountability Theory, which asserts that public entities are obligated to account for the management of resources to both society and higher authorities. In terms of fraud prevention, Minasa Upa Health Center implements Government Regulation No. 60/2008 on Internal Control Systems (SPIP) and supports Presidential Regulation No. 54/2018 on the National Strategy for Corruption Prevention. Internal supervision mechanisms, periodic audits, and segregation of financial functions have proven effective in reducing fraud risks, in line with Fraud Triangle Theory, which highlights the roles of pressure, opportunity, and rationalization. Practical Implications: The findings underline the importance of accrual-based accounting as a foundation for strategic decision-making and the strengthening of SPIP through internal audits, tiered supervision, and staff integrity. Academic Implications: This study enriches the literature on public sector accounting and governance by emphasizing the role of accounting standards, accountability theory, and internal control systems in enhancing performance accountability and preventing fraud in Indonesia's public healthcare sector.

Keywords: Public Sector Accounting, Performance Accountability, Fraud Prevention, BLUD, Community Health Center.

| Received: August 2025 | Accepted: August 2025 | Available online: August 2025 |
| DOI: https://doi.org/10.64530/ijbams.v1i2.19

1. INTRODUCTION

Corruption is one of the chronic issues faced by Indonesia, with significant impacts on governance, economic development, and public welfare. Indonesia Corruption Watch (ICW) conducted a comparative analysis and recorded that the trend of corruption cases has shown a relatively consistent increase over the last five years (2019–2023). The most significant rise occurred in 2023, when 791 corruption cases were reported and 1,695 individuals were named as suspects (Anandya & Ramdhana, 2024). The results are illustrated in the chart below:

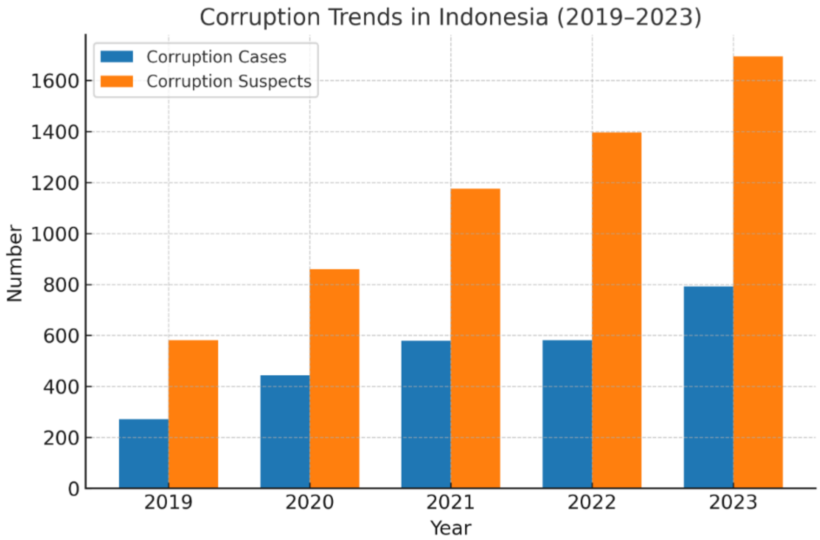

Figure 1.1. Corruption Trends over Five Years (2019–2023)
Source: Indonesia Corruption Watch (ICW), May 2024

The analysis conducted by Indonesia Corruption Watch (ICW) reveals two main factors contributing to the rising number of corruption cases. First, the law enforcement strategy against corruption has not been fully effective. The primary criminal sanctions in the form of imprisonment, along with additional sanctions such as restitution payments imposed during the period 2020–2022, were deemed insufficient to create a deterrent effect. From a criminological perspective, would-be offenders conduct a cost–benefit calculation regarding acts of corruption. When the perceived benefits outweigh the risks of punishment, corruption remains a rational choice (Roman & Farrell, 2002). Second, the corruption prevention strategy regulated under the National Strategy for Corruption Prevention (Stranas-PK) through Presidential Regulation No. 54 of 2018 has yet to demonstrate effective implementation. The role of the Inspectorate, as the Government Internal Supervisory Apparatus (APIP) within ministries and local governments, needs to be strengthened by improving technical competencies, enhancing the ability to identify corruption-prone areas, and reinforcing budget oversight (Government of the Republic of Indonesia No. 54, 2018).

The phenomenon of increasing corruption cases has direct relevance to public service entities, including Community Health Centers. As the frontline of public health services, Puskesmas manage public funds that require a high degree of accountability to ensure transparency, efficiency, and effectiveness in financial management. The application of public sector accounting serves as a crucial instrument in promoting good governance. Proper implementation of governmental accounting standards will result in high-quality financial statements, which in turn strengthen performance accountability (Ramdan et al., 2021; Sari & Nurlaila, 2022).

The urgency of this research is reinforced by existing regulations that emphasize the importance of accountability and fraud prevention in public service entities. The Accrual-Based Government Accounting Standard (PSAP) No. 13 on the Presentation of Financial Statements of Public Service Agencies (BLU) requires Community Health Centers (Puskesmas), as regional BLUs, to prepare financial statements accurately, transparently, and in accordance with established standards. In addition, Government Regulation of the Republic of Indonesia No. 60 of 2008 on the Government Internal Control System underscores the necessity of adequate controls to ensure the achievement of organizational objectives, the reliability of reporting, and compliance with regulations, including fraud prevention. Furthermore, Presidential Regulation of the Republic of Indonesia No. 54 of 2018 on the National Strategy for Corruption Prevention affirms the government's commitment to strengthening public sector governance through systematic and sustainable corruption prevention. Within this context, Puskesmas Minasa Upa, as a public service provider in the health sector, must ensure that the application of public sector accounting not only enhances performance accountability but also serves as an effective mechanism to prevent fraud.

In order to improve the effectiveness of health services, the government has decentralized the management of Puskesmas to local governments (Wardhono & Harahap, 2020). This policy requires the support of an integrated management information system, such as the Community Health Center Management Information System (SIMPUS), to facilitate data management, improve reporting accuracy, and accelerate problem-solving (Rokim et al., 2023). However, the implementation of SIMPUS in practice still faces several challenges, including network disruptions, suboptimal technological infrastructure, and limited technical competencies among system managers (Tukan et al., 2023).

The optimal implementation of public sector accounting encompasses not only compliance with established standards but also the enhancement of human resource (HR) competencies in managing accounting and reporting processes. High-quality financial reporting will strengthen the performance accountability of government institutions, including Community Health Centers, thereby maintaining public trust in the management of health funds. Previous studies have shown that the application of public sector accounting significantly influences the performance accountability of government agencies. This accountability, in turn, has an impact on efforts to prevent fraud (Rohim et al., 2022).

The implementation of the public sector accounting model has a positive effect on fraud prevention, particularly when supported by key elements such as performance accountability and the application of fraud prevention techniques. These include technology-based strategies, the adoption of dual-paradigm approaches, and systematic prevention mechanisms (Fauziyah & Setyawan, 2022). The implementation of public sector accounting and performance accountability in government institutions has a positive and significant effect on fraud prevention, both individually and simultaneously.

This finding demonstrates that the combination of sound accounting practices and strong accountability serves as a critical factor in minimizing the risk of fraud in the public sector (Khairan et al., 2023).

The implementation of standardized public sector accounting has a positive and significant effect on enhancing the performance accountability of government institutions. High levels of accountability play a crucial role in minimizing opportunities for fraud, as transparent financial reporting facilitates the detection of irregularities (Santoso & Pambelum, 2008). The utilization of digital technology in public sector accounting practices further strengthens transparency, efficiency, and accuracy in financial reporting. The integration of technology-based accounting systems reduces the risk of data manipulation since every transaction is automatically recorded and well-documented (Lu, 2022). Moreover, the implementation of public sector accounting positively influences performance accountability, while the quality of financial reports significantly contributes to accountability enhancement, as reliable reports facilitate public responsibility (Peilouw et al., 2023).

In the context of Minasa Upa Community Health Center, the implementation of public sector accounting integrated with information systems is expected to improve performance accountability and prevent fraud. This research seeks to analyze how the application of public sector accounting principles can effectively strengthen accountability and serve as an instrument for fraud prevention in the management of health service budgets.

Research Focus

1. How does the implementation of public sector accounting enhance performance accountability at Puskesmas Minasa Upa?
2. How can the application of public sector accounting contribute to fraud prevention at Puskesmas Minasa Upa?

2. LITERATURE REVIEW

Accountability Theory

Accountability Theory asserts that entities managing public resources are obliged to account for their use to interested parties through financial transparency, regulatory compliance, and the achievement of predetermined performance targets (Halim & Kusufi, 2012). Accountability encompasses two important aspects: answerability (the obligation to provide information and explanations) and enforcement, sanction mechanisms in the event of deviations (Bovens, 2007). In the context of the Minasa Upa Community Health Center, answerability is realized through transparent financial and performance reports, while enforcement is carried out through internal audits, APIP supervision, and local government evaluations.

In line with this perspective, accountability is viewed as a social and political relationship where one party (the agent) has the obligation to explain and justify its actions to another party (the principal), who has the right to evaluate and impose sanctions (Romzek & Dubnick, 2018). Furthermore, public sector accountability continues to evolve, requiring public participation and information disclosure as part of public oversight (Mulgan, 2000). The application of public sector accounting in accordance with standards is the main instrument for realizing such accountability. Transparent and accountable financial reports not only increase public trust but also serve as a fraud prevention mechanism by reducing the opportunity for irregularities and facilitating early detection of potential fraud (Mahmudi, 2019).

Public Sector Accounting

Public sector accounting is a financial recording and reporting system applied to government entities to achieve transparency and accountability in state financial management (Wiratna, 2015). Unlike the private sector, public accounting focuses on public service and budget accountability (Meilala et al., 2007).

Public sector accounting supports the principles of good governance through relevant and reliable financial reporting (Mardiasmo, 2018). The application of accrual-based accounting is important for presenting more comprehensive and accountable government financial information (Halim & Kusufi, 2012). In relation to performance, public sector accounting provides important data for assessing the efficiency and effectiveness of institutional performance, while also serving as a tool to prevent potential irregularities (Mahmudi, 2019).

PSAP No. 13 on BLU Financial Statement Presentation

Government Accounting Standards Statement (PSAP) No. 13 is a guideline for the presentation of financial statements for Public Service Agencies (BLU) in the public sector that emphasizes the use of the accrual basis (Ministry of Finance of the Republic of Indonesia No. 217, 2015). Its primary objective is to enhance financial transparency and accountability by providing a comprehensive overview of the financial position, performance, and cash flows of PSAs. The financial statements that must be prepared include the budget implementation report, operational report, balance sheet, statement of changes in equity, cash flow statement, and notes to the financial statements (CALK).

The application of the accrual basis allows BLUs to report transactions not only when cash is received or paid, but also when rights and obligations arise. Thus, the financial condition presented is more realistic and comprehensive, so that it can be used as a basis for decision-making, managerial performance evaluation, and a form of public accountability for the use of state funds.

Government Agency Performance Accountability

Government agency performance accountability is a form of responsibility for work results and budget utilization that must be communicated transparently and objectively to the public (Mahmudi, 2019). Performance accountability reflects not only administrative compliance but also the achievement of effective and efficient public services (Mardiasmo, 2018).

Theoretically, accountability is inherent in every public entity within the framework of Accountability Theory, which states that the greater the public's access to performance information, the higher the moral and institutional pressure on the entity to act in accordance with the principles of transparency and integrity (Halim & Kusufi, 2012).

Empirical research by Peilouw et al. (2023) shows that the quality of financial reports and the application of public sector accounting have a significant influence on performance accountability. Reliable and timely reports encourage information disclosure and increase public trust (Peilouw et al., 2023). Increased performance accountability directly contributes to preventing fraud in government agencies (Santoso & Pambelum, 2008).

Government Agency Performance Accountability based on Government Regulation of the Republic of Indonesia Number 60 of 2008

Government agency performance accountability is the obligation of public agencies to account for the results of their duties and budget utilization in a transparent and objective manner. This is emphasized in Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), which states that every head of a government agency is required to establish and maintain an internal control system to provide reasonable assurance regarding the achievement of operational effectiveness and efficiency, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations (Government of the Republic of Indonesia No. 60, 2008).

In this context, performance accountability requires not only administrative reporting, but also the achievement of work results that are in line with program and budget objectives. A good internal control system serves as a foundation for detecting and preventing irregularities, as well as increasing public trust in government agencies (Government of the Republic of Indonesia No. 60, 2008).

Fraud Prevention and the Fraud Triangle Theory

Fraud in the public sector is a manipulative act that harms state finances and undermines public trust. Corruption prevention in Indonesia is governed by Presidential Regulation No. 54 of 2018 on the National Strategy for Corruption Prevention (*Strategi Nasional Pencegahan Korupsi* or Stranas PK), which identifies three priority areas: licensing and trade systems, state finance, and law enforcement and bureaucratic reform. The policy emphasizes procedural simplification, increased transparency and accountability, and stronger oversight to reduce the potential for abuse of power in the public sector. Stranas PK adopts a preventive approach through interagency collaboration, community involvement, and the use of information technology (Government of the Republic of Indonesia No. 54, 2018).

Theoretically, this step is in line with the Fraud Triangle concept, which explains that corruption can be prevented by reducing opportunity through effective internal controls, suppressing pressure with fair incentive policies, and reducing rationalization through the instillation of integrity values (Cressey, 1953). Theoretically, the Fraud Triangle theory (Cressey, 1953) explains that fraud is influenced by three factors:

1. Opportunity. This occurs when internal control systems are weak. At the Minasa Upa Community Health Center, opportunity is controlled through the implementation of SPIP (Government Regulation of the Republic of Indonesia No. 60, 2008), internal audits, separation of financial functions, transaction verification, and financial report transparency.
2. Pressure. Arises from performance targets, economic needs, or environmental demands. At Minasa Upa Community Health Center, pressure is reduced through BLUD technical regulation guidelines and fair compensation for employees.
3. Rationalization. Occurs when individuals justify their actions, such as considering deviations as normal. At Minasa Upa Community Health Center, rationalization is minimized by fostering a culture of integrity, accountability, and transparency, as well as implementing professional ethics codes.

The Fraud Triangle emphasizes that fraud prevention does not only depend on formal rules, but also on organizational culture and strong internal control systems. Effective prevention is achieved by strengthening internal controls and improving financial reporting transparency, as potential perpetrators of corruption tend to calculate the costs and benefits before acting (Roman & Farrell, 2002; Wells, 2013). In this context, public sector accounting and the quality of financial reporting play an important role in improving performance accountability while minimizing the risk of fraud (Peilouw et al., 2023).

The performance accountability of government agencies also plays a significant role in preventing fraud, as it ensures accountability for the use of public resources (Khairan et al., 2023). In addition, the use of information technology such as the Community Health Center Management Information System (SIMPUS) in the health sector strengthens control mechanisms and reduces the potential for manipulation (Rokim et al., 2023). Thus, the implementation of reliable, transparent public sector accounting supported by information technology is a key strategy in preventing fraud in the public sector.

3. METHODOLOGY

Research Design

This study adopts a qualitative descriptive approach to explore a deeper understanding of the application of public sector accounting in enhancing performance accountability and preventing fraud at Minasa Upa Public Health Center (Puskesmas), one of the community health centers in Makassar City. A qualitative approach is employed to capture a comprehensive picture of real-world conditions, with the researcher acting as a human instrument responsible for defining the research focus, selecting informants, collecting, assessing, and analyzing data, and drawing conclusions (Sugiyono, 2017). The study describes the phenomenon of public sector accounting implementation at Jl. Minasa Upa No. 18, Makassar, and examines its influence on transparency, performance accountability, and fraud prevention according to ongoing realities and events.

Research Presence

The study employed a qualitative descriptive method, with the researcher serving as the main data collection instrument, supported by observation guides, documentation, and interviews. The researcher was present on site for approximately two months in **2023** at Minasa Upa Public Health Center, Jalan Minasa Upa No. 18, Karunrung, Rappocini District, Makassar City, to conduct observations, in-depth interviews, and collect documents related to the application of public sector accounting in strengthening accountability and preventing fraud. Informants were selected using a snowball sampling technique, starting with key informants and expanding based on inter-informant networks, enabling the researcher to obtain accurate, in-depth, and relevant data aligned with the research focus.

Research Location

The research was conducted at Minasa Upa Public Health Center, located at Jl. Minasa Upa No. 18, Rappocini District, Makassar City, South Sulawesi Province, Indonesia.

Data Sources

Two types of data sources were utilized: primary and secondary data. Primary data were obtained directly from the field through in-depth interviews and observations with key informants, including the Head of Administration and Finance Division at Minasa Upa Public Health Center, to gather insights on the implementation of public sector accounting. Secondary data were collected from official documents such as institutional profiles, financial reports, and relevant government records, which complemented the primary findings and provided additional context for analysis.

Data Collection Techniques

Data collection employed three main techniques: observation, interviews, and documentation. Observation was used to directly assess the implementation of public sector accounting and performance accountability at Minasa Upa, particularly regarding fraud prevention efforts. Interviews, both structured and unstructured, were conducted with key informants such as the Head of the Health Center, the Head of Administration, and finance staff to obtain in-depth information on practices and challenges. Documentation involved collecting secondary data from official documents, financial reports, archives, and institutional profiles as supporting evidence. The combination of these methods ensured comprehensive and valid findings.

Data Analysis

Data analysis followed Miles and Huberman’s interactive model, consisting of three iterative and interconnected stages until data saturation was achieved (Miles & Huberman, 2014). First, data reduction involved selecting, focusing, simplifying, and transforming raw data from interviews, observations, and documentation into relevant information. This stage included coding, categorizing, and eliminating irrelevant data. Second, data display presented the reduced data in the form of narratives, matrices, tables, diagrams, or charts to facilitate interpretation and pattern identification. Third, conclusion drawing and verification involved interpreting the data to answer the research questions and validating findings by comparing them with field evidence or relevant theories. These stages occurred simultaneously and influenced one another, allowing continuous refinement of analysis throughout the research process.

Validity Check of Findings

The validity of the findings was ensured through triangulation techniques, which involved cross-checking and verifying data across different sources and methods. Source triangulation compared information obtained from interviews with direct observations and documentation. Method triangulation combined structured and unstructured interviews, observations, and document reviews to enhance the credibility of findings. This approach minimized researcher bias and ensured that the results accurately reflected the actual implementation of public sector accounting at Minasa Upa in improving accountability and preventing fraud (Moleong, 2018; Sugiyono, 2017).

Research Stages

The research was conducted through several interrelated stages. The first stage was planning, which included problem identification, formulation of objectives, and development of a theoretical framework based on literature on public sector accounting, performance accountability, and fraud prevention. The second stage was field preparation, covering the determination of the research site, informant selection using snowball sampling, and the preparation of interview and observation guidelines. The third stage was data collection, carried out through in-depth interviews, direct observations, and document reviews. The fourth stage was data analysis, applying Miles and Huberman's interactive model through data reduction, display, and conclusion drawing. The final stage was conclusion formulation and report writing, where findings were systematically compiled to address the research objectives. The process was conducted iteratively to ensure accuracy and the scientific validity of the findings (Moleong, 2018; Sugiyono, 2017).

4. RESULTS

Field research is a crucial stage in qualitative descriptive methods, where researchers interact directly with informants to gather in-depth information. During this process, researchers encounter a variety of informant personalities and strive to establish good communication in order to obtain valid and relevant data.

In the initial stage, Mrs. Heny Gusriani, Head of the Administrative Section at the Minasa Upa Community Health Center, acted as a gatekeeper, welcoming the researchers, providing guidance, and helping to connect them with other informants. After an initial visit and clarification of the research documents, the researchers continued the data collection process through interviews and direct observation.

Through the snowball sampling technique, the researchers successfully identified six key informants who were considered relevant and had the information needed in the context of public sector accounting implementation at the Minasa Upa Community Health Center:

Table 1.1 Informant Data

No	Name	Position
1	dr. Yulianingsih Thamrin	Head of Community Health Center
2	Heny Gusriani, SKM	Head of Administrative Subdivision
3	Hj. Raswita	Finance Officer
4	Ayu Istiqa Sarie	Staff
5	Wanda, S.Kep., Ns., M.Kep.	Junior Nurse
6	Mantasiah, S.Kep	Staff

Source: Author's table, 2023.

The primary informant in this study is Dr. Yulianingsih Thamrin, while Mrs. Heny and Mrs. Raswita serve as key informants due to their direct involvement in administrative and financial aspects. The remaining three informants act as supporting sources to strengthen the data and validate the findings.

5. DISCUSSION

This study aims to describe how the implementation of public sector accounting at Minasa Upa Community Health Center can enhance performance accountability and function as an instrument for fraud prevention. Through a descriptive qualitative approach, the researcher conducted in-depth interviews with two key informants, namely Mrs. Heny Gusriani, Head of the Administrative Subdivision, and Mrs. Hj. Raswita from the Finance Division.

The interview findings indicate that the financial statements of Minasa Upa Community Health Center have been prepared in accordance with PSAP No.13, which governs the presentation of financial statements for Regional Public Service Agencies (BLUD). This demonstrates that the health center has complied with normative aspects in presenting accrual-based financial statements, as stipulated in PMK No. 217/PMK.05/2015.

According to Mrs. Hj. Raswita, the resulting financial statements are able to reflect the institution's performance accountability:

> "Yes, the financial statements are able to demonstrate the performance accountability of government agencies." (Hj. Raswita, Interview, July 10, 2023)

This supports the premise of Accountability Theory, which states that public sector entities are obliged to account for the use of funds to the public through transparent and auditable reporting mechanisms (Halim & Kusufi, 2012). By preparing financial statements in accordance with government accounting standards, Minasa Upa Community Health

Center has demonstrated sound financial accountability practices, thereby supporting the overall achievement of institutional performance.

Furthermore, Mrs. Heny and Mrs. Raswita explained that the financial statements are prepared in full format as required under PSAP No.13, which includes: the Budget Realization Report (LRA), the Statement of Changes in Budget Surplus (LPSAL), the Balance Sheet, the Operational Report (LO), the Cash Flow Statement (LAK), the Statement of Changes in Equity (LPE), and the Notes to the Financial Statements (CaLK). This preparation reflects the fulfillment of reporting responsibilities that accurately and systematically represent performance, financial position, and cash flows.

The financial statements are also prepared periodically, monthly, semi-annually, and annually, demonstrating a commitment to timely reporting, as explained by Mrs. Raswita:

"There's a monthly report, an annual report, and a semester report… there's a semi-annual report, the annual report is for the balance sheet… aside from the balance sheet, it's compiled annually." (Hj. Raswita, Interview, July 12, 2023)

These financial reports are not merely administrative documents but also hold strategic value as a basis for managerial decision-making. As stated by Mrs. Heny:

"Absolutely, the financial statements can be used for decision-making." (Heny, Interview, July 8, 2023)

This statement aligns with Trisnawati's (2022) findings that the implementation of public sector accounting in local government institutions significantly contributes to improving accountability and internal control, as well as minimizing the risk of fraud. Similarly, Peilouw et al. (2023) found that accurate and transparent financial statement preparation strengthens both internal and external oversight over financial irregularities.

On the other hand, Santoso and Pambelum (2008) emphasized that fraud prevention in the public sector largely depends on accessible and auditable financial reporting systems. When reports are prepared in compliance with standards and submitted on time, the likelihood of financial data manipulation is significantly reduced.

From Mahmudi's (2019) perspective, a well-prepared and accountable financial reporting system serves as a key pillar in public sector performance management. This suggests that implementing public sector accounting impacts not only administrative aspects but also plays a strategic role in fostering efficiency, effectiveness, and integrity in public organizations.

Overall, the findings indicate that Minasa Upa Community Health Center has implemented public sector accounting practices well in accordance with PSAP No.13. The financial statements are utilized not only as a means of financial accountability but also as a tool for decision-making and fraud control. With transparent, complete, and periodically prepared reports, the institution demonstrates a high level of performance accountability while minimizing the potential for fraud.

Table 1.2. Indicators of PSAP No.13 Implementation at Minasa Upa Community Health Center

No.	PSAP No.13 Indicator	Minasa Upa Community Health Center Implementation	Remarks
1	Financial statements can demonstrate the performance accountability of government agencies	Financial statements can demonstrate the performance accountability of government agencies	In compliance with PSAP No.13
2	BLUD financial statement components: LRA, LPSAL, Balance Sheet, LO, LAK, LPE, CaLK	Prepares BLUD financial statements: LRA, LPSAL, Balance Sheet, LO, LAK, LPE, CaLK	In compliance with PSAP No.13
3	BLUD financial statements presented at least once a year	Presents financial statements annually	In compliance with PSAP No.13
4	Financial statements are prepared on time	Financial statements are prepared on time	In compliance with PSAP No.13
5	Financial statements provide useful information for decision-making	Financial statements provide useful information for decision-making	In compliance with PSAP No.13

Source: Author's table, 2023.

The table above shows that Minasa Upa Community Health Center has met all indicators under PSAP No.13 related to the presentation of financial statements for Regional Public Service Agencies (BLUD). From accountability, completeness of report components, timeliness, reporting frequency, to the usefulness of reports as a decision-making tool, all have been implemented in accordance with the standards. This indicates that Minasa Upa Community Health Center has been practicing sound and transparent public sector accounting.

Summary of Financial Reporting

1. Compliance: The financial reporting process has adopted Government Accounting Standard (PSAP) No. 13 on an accrual basis, presented periodically, and serves as the foundation for both internal and external audit examinations. This practice is consistent with established governmental accounting standards.
2. Challenges: The implementation of accrual-based accounting still encounters several technical obstacles. For example, the recording of assets and long-term liabilities has not been fully consistent. Moreover, the limited availability of accounting

applications at the Community Health Center (Community Health Center) level forces reliance on manual processes, which are prone to errors.

3. Recommendations: It is necessary to strengthen accrual-based financial information systems in Community Health Center through the adoption of simple yet standardized software. In addition, technical assistance from the Financial and Development Supervisory Agency (BPKP) or inspectorate is essential to ensure that financial recording is in full compliance with applicable regulations

Government Agency Performance Accountability

Performance accountability refers to the obligation of government agencies to periodically account for their performance achievements in a transparent manner and in accordance with the established strategic plan. It encompasses the responsibility of a government institution to report both accomplishments and shortcomings in achieving its predetermined goals and objectives on a regular basis. In this context, accountability is not limited to the attainment of targets but also reflects the extent to which the institution carries out its duties in compliance with prevailing regulations and norms.

At Minasa Upa Community Health Center, performance accountability has been implemented effectively. This is evidenced by the existence of a well-formulated Strategic Plan (Renstra) for the period 2021–2026, strong commitment from both leadership and staff, as well as systematic processes of performance evaluation and reporting conducted on a regular basis. This statement is further reinforced by the results of an interview with Mrs. Heny, Head of the Administrative Subdivision, who emphasized that:

"Yes, there is a Strategic Plan from 2021 to 2026. The leadership and staff show a strong commitment to achieving a program that will be measured annually, and to being accountable for the results of the program that has been implemented, because every month we report our performance results to the Health Office, which monitors them. If targets are not achieved, it is discussed why, and what actions are taken, and so on. Performance evaluation is carried out monthly, quarterly, semi-annually, and annually. Performance assessments have indicators that vary for each unit, measured every month, discussed every month. They are measured, reported, and discussed every month." (Heny, Interview, July 8, 2023)

This interview result demonstrates that performance accountability has been internalized into the work culture at the health center. This reflects the implementation of Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP), which requires government agencies to prepare systematic plans, monitor task implementation, and report results responsibly.

Furthermore, the monthly, quarterly, and annual performance reporting described by Mrs. Heny indicates the existence of a tiered evaluation system that not only focuses on outputs but also emphasizes the outcomes of public services provided. The use of performance indicators specific to each unit shows that Minasa Upa Community Health

Center has adopted a performance-based approach in line with the principles of performance accountability in public sector accounting.

With a continuous evaluation system and active involvement of both leadership and staff, Minasa Upa Community Health Center has successfully established a strong foundation for performance accountability. This also plays an important role in preventing fraud, as all activities can be monitored, evaluated, and followed up in a timely manner.

Summary of Performance Accountability

1. Compliance: Community Health Center Minasa Upa has prepared and reported its performance in accordance with the indicators set by the District Health Office, including the obligation to submit accountability reports on the use of BLUD (Regional Public Service Agency) funds. This demonstrates alignment with the principles of public sector accountability.
2. Challenges: Several informants reported limitations in administrative human resources, which have caused delays in report preparation. In addition, the administrative burden is considered high due to the requirement to fulfill multiple reporting formats for the Health Office, Inspectorate, and BPJS.
3. Recommendations: It is necessary to simplify the reporting system through an integrated digital platform so that a single dataset can be utilized by multiple stakeholders. Furthermore, providing accountability administration training for non-accounting staff would enhance the quality of performance reporting.

Fraud Prevention in Public Sector Accounting Implementation

Fraud prevention is one of the fundamental pillars in the implementation of public sector accounting, particularly within public service institutions such as Community Health Centers (Community Health Center). Fraud refers to the misuse of authority or position to gain personal benefits through unlawful actions involving the organization's assets or resources. In the public sector, such practices have the potential to cause significant state losses and erode public trust in government institutions.

One of the strategic approaches to preventing fraud is the implementation of a sound internal control system (Government of the Republic of Indonesia No. 60, 2008). This system requires all government institutions to conduct rigorous internal supervision in order to minimize the risk of fraudulent activities.

Based on field research, Minasa Upa Community Health Center has effectively implemented internal controls, as reflected in the following interview excerpt from Mrs. Heny, Head of the Administrative Subdivision:

"So far, there has never been any fraud. Regarding the use of funds, we have standards, and every year there are inspections by the Inspectorate and BPK (Audit Board of Indonesia). If violations occur, such as disciplinary violations—like not attending the morning assembly or often arriving late—they are addressed by summoning the employee and providing guidance." (Heny, Interview, July 8, 2023)

This statement indicates that Minasa Upa Community Health Center has established strict operational standards in budget usage and conducts regular internal and external audits, including by the Inspectorate and BPK. This is in line with (Santoso & Pambelum, 2008) findings that implementing public sector accounting strengthens accountability and reduces the risk of fraud.

In addition to internal controls, fair and guideline-based (juknis) compensation also serves as part of the fraud prevention mechanism. Fair and transparent remuneration reduces the likelihood of abuse of authority, as employees feel they are treated equitably and professionally.

As further explained by Mrs. Heny:

"For wage determination, salaries come from the government, so we don't determine them—unlike perhaps in private companies. In the government, everything has its guidelines. So, we provide pay in accordance with the technical guidelines—if it's medical service incentives, we distribute them according to the guidelines; if it's transport allowances, we distribute them according to the guidelines for transport allowances. All monetary distributions are carried out according to the technical guidelines." (Heny, Interview, July 8, 2023).

This shows that performance-based and regulation-compliant compensation at Minasa Upa Community Health Center is implemented in accordance with government provisions, thereby reducing employees' motivation to commit fraud.

Overall, based on observations and interview results, it can be concluded that the implementation of public sector accounting at Minasa Upa Community Health Center has successfully established a strong internal control system and a fair, guideline-based compensation mechanism, thereby optimally supporting fraud prevention efforts.

Summary of Fraud Prevention

1. Compliance: The implementation of technical guidelines for fund utilization, performance-based incentives, and integrity-building programs for staff has helped reduce the pressure and rationalization factors described in the Fraud Triangle Theory (Cressey, 1953). This reflects the commitment of Community Health Centers to closing potential loopholes for fraud.
2. Challenges: Although regulations are clearly defined, field-level supervision remains limited. Some incentive programs are perceived as unevenly distributed, which may create a sense of unfairness. Furthermore, a culture of integrity has not yet been fully embedded among all employees, particularly contract-based staff.

3. Recommendations: Strengthening the tone at the top through consistent integrity-driven leadership by the head of Community Health Center is essential. Incentive schemes should be reviewed to ensure greater fairness and transparency. Additionally, programs for internalizing integrity values need to be extended to all levels of staff, not only civil servants (ASN).

Summary of Internal Control

1. Compliance: The implementation of the Government Internal Control System (SPIP) and internal audits has proven effective in minimizing opportunities for fraud. The segregation of duties between financial staff and activity implementers serves as one of the best practices.
2. Challenges: The frequency of internal audits is considered limited (only twice a year), making it insufficient to promptly detect operational issues. In addition, several satellite Community Health Center under the coordination of Minasa Upa still lack adequate internal control capacity.
3. Recommendations: A risk-based internal audit with more flexible frequency, adjusted to the level of vulnerability, should be applied. Moreover, strengthening internal control capacity in satellite Community Health Center is essential through SPIP training and tiered supervision.

Data Analysis

Data analysis was carried out through the processes of reduction, presentation, and conclusion drawing, following the Miles and Huberman model (Miles & Huberman, 2014). The processed data were subsequently categorized into key themes related to performance accountability, financial reporting, fraud prevention, and internal control.

Table 1.3. Thematic Coding

No.	Main Theme	Code (Sub-Theme)	Example of Informant Quotation	Interpretation
1	Performance Accountability	K1: Transparency in public services	“Every use of funds must be accounted for through monthly reports to the Health Office.”	The Community Health Center ensures that every activity is supported by accountability reports.
		K2: Compliance with performance targets	“We refer to the performance indicators set by the local government.”	Performance reporting is directed in accordance with government regulations.
2	Financial Reporting	F1: Compliance with PSAP	“The reporting format follows the applicable government	The Community Health Center has adopted accrual-

		No. 13 (accrual-based)	accounting standards."	based PSAP in report presentation.
		F2: Reliability and timeliness	"Financial reports must be completed every quarter so they can be audited internally."	Financial reports are presented on time and serve as the basis for internal audit.
3	Fraud Prevention	P1: Regulation of fund utilization (technical guidelines)	"BLUD funds can only be used according to the technical guidelines set by the central authority."	Potential *pressure* to misuse funds is reduced through strict technical guidelines.
		P2: Fair compensation	"Employees receive incentives according to workload, so there is no reason to commit fraud."	Compensation regulations reduce financial pressures that could trigger fraud.
		P3: Integrity culture	"We are always reminded of the importance of trustworthiness in managing public funds."	Fraud rationalization is prevented by instilling a culture of integrity and accountability.
4	Internal Control	C1: SPIP and internal audit	"There are routine inspections by the inspectorate every semester."	Internal control reduces opportunities for fraud.
		C2: Segregation of financial functions	"The finance unit and implementers are separated to avoid overlapping roles."	Separation of functions strengthens internal control.

Source: Author's table, 2023.

Synthesis of Gap Analysis

The analysis highlights a gap between regulatory expectations and actual practices at Minasa Upa Community Health Center. While the institution has generally complied with government standards for accountability, financial reporting, fraud prevention, and internal control, several discrepancies persist. The main gaps are observed in three areas: (1) the limited human resources and technical capacity to fully implement accrual-based reporting, (2) the lack of an integrated and streamlined reporting–supervision system, and (3) the insufficiently embedded culture of integrity and equitable compensation mechanisms.

Bridging these gaps requires systemic improvements. Digital transformation in reporting systems can enhance efficiency and accuracy, while targeted technical assistance on accrual-based accounting would strengthen staff competence. Furthermore, adopting risk-based auditing practices and reinforcing integrity values across all levels of personnel will not only improve compliance but also build sustainable trust in public sector governance.

Conceptual Model of Gap Analysis

Gap Analysis in the implementation of public sector accounting at Community Health Center Minasa Upa is summarized in the following table:

Table 1.4. Gap Analysis

No.	Theme	Ideal Condition	Actual Condition (Field)	Recommended Improvement
1	Performance Accountability	Performance reporting based on national indicators with an integrated digital system; competent administrative staff.	Performance reports are prepared manually, with limited human resources and diverse reporting formats, leading to delays.	Integration of cross-agency digital reporting systems; training in public sector administration and accounting.
2	Financial Reporting	Full implementation of accrual-based PSAP supported by standardized government software.	Accrual basis has been adopted, but asset and liability recording remains inconsistent; some processes are still manual.	Provision of simple accounting software compliant with PSAP; technical assistance from BPKP/Inspectorate.
3	Fraud Prevention	Implementation of a Fraud Control Plan (prevention, detection, response) grounded in organizational integrity; fair incentives.	Regulations and technical guidelines exist, but supervision is limited; incentives are considered uneven; integrity culture is not fully embedded.	Revision of incentive schemes; strengthening *tone at the top*; internalization of integrity values for both civil servants and non-civil servants.
4	Internal Control	Effective SPIP, with risk-based internal audits conducted regularly and adaptively in line	SPIP has been established and functional segregation is in place, but internal audits are conducted	Adoption of risk-based internal audits with flexible frequency; strengthening SPIP in satellite Community Health

		with field conditions.	only twice a year; satellite Community Health Center have weak internal controls.	Center through supervision and training.

Source: Author's table, 2023.

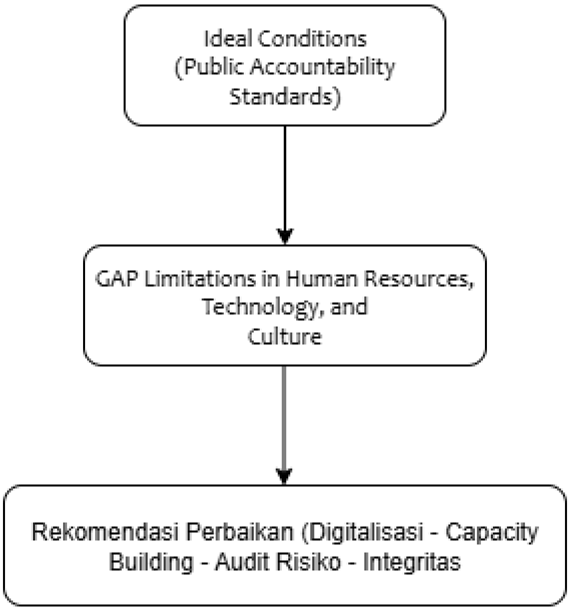

Figure 1.2. Conceptual Model of Gap Analysis

Source: Author's diagram, 2023.

This diagram illustrates the flow from *ideal condition → gap (actual condition) → recommendation.*

6. CONCLUSION

This study concludes that the implementation of public sector accounting at Minasa Upa Community Health Center has been carried out in accordance with Government Accounting Standard (PSAP) No. 13 on an accrual basis, as regulated in Minister of Finance Regulation No. 217/PMK.05/2015. All components of the financial statements, namely, the Budget Realization Report, Statement of Changes in Budget Surplus, Balance Sheet, Operational Report, Cash Flow Statement, Statement of Changes in Equity, and Notes to the Financial Statements, have been prepared in a complete, relevant, timely, and accountable manner. This reflects compliance with governmental accounting standards while strengthening transparency and accountability in the management of public funds within primary health care services.

In terms of fraud prevention, Minasa Upa Community Health Center has implemented Government Regulation No. 60 of 2008 on the Government Internal Control System

(SPIP) through internal audits, segregation of duties, verification procedures, and multi-layered supervision. These mechanisms have proven effective in reducing opportunities, mitigating pressures, and minimizing rationalizations for fraudulent behavior, in line with the Fraud Triangle Theory framework.

These findings are reinforced by Accountability Theory, which emphasizes the obligation of public institutions to openly account for their use of resources to both the public and relevant authorities. Furthermore, governance practices at Community Health Center Minasa Upa are consistent with the national policy direction as stipulated in Presidential Regulation No. 54 of 2018 on the National Strategy for Corruption Prevention (Stranas-PK), which underscores the integration of accountability, oversight, and fraud prevention in the public sector.

Accordingly, the combination of accrual-based accounting standards, SPIP internal control mechanisms, and strengthened public accountability functions as a strategic instrument for achieving transparent, accountable, and effective financial management of BLUDs (Regional Public Service Agencies), thereby supporting the national anti-corruption agenda.

Practical Implications

The findings of this study carry significant implications for the management of Community Health Center as well as other public health service units. First, the implementation of accrual-based accounting in line with PSAP No. 13 must be continuously reinforced to serve as a stronger basis for accountable strategic decision-making. Second, strengthening SPIP through internal audits, tiered supervision, and the enhancement of staff integrity represents concrete steps in building an organizational culture that is transparent and free from fraud.

Academic Implications

From an academic perspective, this study contributes to the literature on public sector accounting and governance by reaffirming the role of accounting standards and internal control systems in enhancing accountability and preventing fraud. Moreover, it extends empirical evidence on the applicability of the Fraud Triangle Theory within the context of financial management in Indonesia's public health service sector.

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