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From Accounting Information to Institutional Accountability: A Comparative Documentary Analysis of Indonesian Universities

Dari Informasi Akuntansi ke Akuntabilitas Institusional: Analisis Dokumenter Komparatif Universitas-universitas di Indonesia

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Abstract

Purpose: This study examines how accounting information disclosed by Indonesian universities can be traced into institutional performance and accountability. It responds to the limitation of disclosure-oriented approaches that assess whether financial information is available without examining whether the information can be connected to institutional objectives, performance, deviations, and management response. Design/methodology/approach: A comparative documentary analysis was conducted using publicly accessible institutional documents from Universitas Negeri Yogyakarta, Universitas Indonesia, Universitas Hasanuddin, and Universitas Muhammadiyah Jakarta. Annual reports, financial reports, performance reports, budget and realization information, strategic documents, and financial-management disclosures were analyzed through an Accounting-to-Accountability Traceability (AAT) lens. The analysis distinguishes management accounting information, traceability between resources and performance, and observable accountability evidence. Findings: The four universities disclose substantial accounting and financial-management information, but the extent to which that information forms an observable accountability chain differs. Four dominant documentary pathways were identified: audit–performance traceability, budget–realization–deviation traceability, planning–budget–performance traceability, and financial-control infrastructure. The findings indicate that disclosure alone does not establish accountability; traceability becomes stronger when accounting information is explicitly connected to resource allocation, performance, variance, explanation, and management response. Practical implications: Universities and higher education regulators should move from disclosure-oriented financial reporting toward traceability-oriented accountability reporting by linking budget, realization, performance, variance, explanation, and follow-up. Originality/value: The study contributes an Accounting-to-Accountability Traceability perspective that treats accounting information not merely as a reporting output, but as a mechanism through which resource use can be followed into institutional performance and accountability.

Keywords: Accounting Information; Accountability; Higher Education; Management Accounting; Financial Reporting; Institutional Performance; Documentary Analysis

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Abstrak

Tujuan penelitian ini meneliti bagaimana informasi akuntansi yang diungkapkan oleh universitas-universitas di Indonesia dapat ditelusuri ke dalam kinerja dan akuntabilitas institusional. Studi ini menjawab keterbatasan pendekatan berorientasi pengungkapan yang menilai apakah informasi keuangan tersedia tanpa memeriksa apakah informasi tersebut dapat dihubungkan dengan tujuan institusional, kinerja, penyimpangan, dan respons manajemen. Desain/metodologi/pendekatan: Analisis dokumen komparatif dilakukan menggunakan dokumen institusional yang dapat diakses publik dari Universitas Negeri Yogyakarta, Universitas Indonesia, Universitas Hasanuddin, dan Universitas Muhammadiyah Jakarta. Laporan tahunan, laporan keuangan, laporan kinerja, informasi anggaran dan realisasi, dokumen strategis, dan pengungkapan manajemen keuangan dianalisis melalui lensa Keterlacakan Akuntansi-ke-Akuntabilitas (AAT). Analisis ini membedakan informasi akuntansi manajemen, keterlacakan antara sumber daya dan kinerja, dan bukti akuntabilitas yang dapat diamati. Temuan: Keempat universitas tersebut mengungkapkan informasi akuntansi dan manajemen keuangan yang substansial, tetapi sejauh mana informasi tersebut membentuk rantai akuntabilitas yang dapat diamati berbeda. Empat jalur dokumentasi dominan diidentifikasi: keterlacakan audit-kinerja, keterlacakan anggaran-realisasi-penyimpangan, keterlacakan perencanaan-anggaran-kinerja, dan infrastruktur pengendalian keuangan. Temuan menunjukkan bahwa pengungkapan saja tidak cukup untuk membangun akuntabilitas; keterlacakan menjadi lebih kuat ketika informasi akuntansi secara eksplisit dihubungkan dengan alokasi sumber daya, kinerja, varians, penjelasan, dan respons manajemen. Implikasi praktis: Universitas dan regulator pendidikan tinggi harus beralih dari pelaporan keuangan yang berorientasi pada pengungkapan menuju pelaporan akuntabilitas yang berorientasi pada keterlacakan dengan menghubungkan anggaran, realisasi, kinerja, varians, penjelasan, dan tindak lanjut. Orisinalitas/nilai: Studi ini memberikan perspektif Keterlacakan Akuntansi-ke-Akuntabilitas yang memperlakukan informasi akuntansi bukan hanya sebagai keluaran pelaporan, tetapi sebagai mekanisme di mana penggunaan sumber daya dapat ditelusuri ke dalam kinerja dan akuntabilitas institusional.

Kata Kunci: Informasi Akuntansi; Akuntabilitas; Pendidikan Tinggi; Akuntansi Manajemen; Pelaporan Keuangan; Kinerja Institusional; Analisis Dokumentasi

Introduction

Universities increasingly operate under conditions in which financial stewardship and institutional performance are expected to be visible at the same time. Public and private higher education institutions manage multiple funding sources, allocate resources across teaching, research and community engagement, and report performance to regulators, governing bodies, students, and the wider public. In this environment, accounting information is more than a record of transactions. It is part of the evidence through which stakeholders judge whether resources have been planned, used, controlled, and translated into institutional value.

The accountability role of accounting, however, is not secured simply because financial statements or annual reports are published. A disclosed expenditure figure can show what was spent without explaining why it was spent, what objective it supported, whether the result matched expectations, or what management did when performance diverged from the plan. The

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distinction is important because accountability requires answerability, not merely visibility. University reporting therefore becomes more meaningful when financial information can be followed across organizational processes—from resource allocation and realization to performance assessment, variance explanation, and subsequent action.

Prior research has established that accounting information systems and management accounting mechanisms can support accountability and organizational performance in higher education. Evidence from Indonesian private higher education institutions, for example, indicates that accounting information systems are associated with management accountability and that accountability is related to financial and operational performance (Pratolo et al., 2022). A systematic review of management accounting and control research in higher education similarly shows that the literature has concentrated on management control systems, performance evaluation, budgeting, stakeholders, and financial disclosure, while implementation is often partial and shaped by institutional pressures (Management Accounting and Control in Higher Education Institutions: A Systematic Literature Review, 2022). Other studies connect accounting information systems, quality assurance, governance, financial management accountability, and university performance. These studies provide an important empirical foundation, but they predominantly examine relationships among constructs rather than the documentary chain through which accounting information becomes observable as accountability.

This distinction exposes a less examined question. If accounting information is intended to support accountability, how can an external stakeholder actually trace the information from the resources reported to the institutional performance claimed? A university may disclose a budget, a financial statement, a performance report, and an annual report, yet these documents may remain informationally separate. Conversely, a smaller set of disclosures may have greater accountability value if the links among budget, realization, performance, deviation, and response are explicit. The analytical issue is therefore not simply the amount of information disclosed, but the strength of the connections among pieces of information.

This study addresses that issue through the concept of Accounting-to-Accountability Traceability (AAT). AAT is used here as an analytical lens rather than as a statistical construct. It refers to the extent to which publicly available accounting information can be followed through a documentary chain connecting resources, allocation, realization, institutional performance, variance or deviation, explanation, and management response. The approach builds on the long-standing concern that financial accountability can become a missing link in university reporting when financial information is not adequately connected to managerial responsibility and performance assessment (Doost, 1998).

The study uses comparative documentary analysis of four Indonesian universities: Universitas Negeri Yogyakarta (UNY), Universitas Indonesia (UI), Universitas Hasanuddin (UNHAS), and Universitas Muhammadiyah Jakarta (UMJ). These cases were selected because they provide publicly accessible institutional documents that allow accounting and accountability information to be examined without relying on self-reported perceptions. The objective is not to rank the universities. Instead, the study identifies how accounting information is documented, how far it can be traced into performance and accountability, and what different reporting pathways emerge across institutions.

The study asks three questions: (1) What types of accounting and financial-management information are publicly disclosed by Indonesian universities? (2) To what extent can publicly disclosed accounting information be traced to institutional performance and accountability? and (3) What different accounting-to-accountability traceability pathways can be identified across Indonesian universities?

The study contributes in three ways. Conceptually, it shifts attention from the existence of accounting disclosure toward the traceability of accounting information into accountability. Empirically, it provides a comparative documentary view of four Indonesian universities rather than relying solely on perceptions of accounting-system effectiveness. Practically, it translates the findings into a reporting pathway that universities and regulators can use to strengthen the connection between financial stewardship and institutional performance.

Methods

Research design

The study employed a comparative documentary analysis. Documentary analysis was appropriate because the research question concerns what accounting and accountability relationships can be observed in institutional records rather than how respondents perceive those relationships. The approach also makes it possible to examine the actual structure of public reporting and to distinguish between information that is explicitly connected and information that merely coexists in separate documents.

The unit of analysis was not the university as a whole, but the observable accounting-to-accountability evidence contained in institutional documents. Documents were treated as organizational artifacts that communicate decisions, resource use, performance expectations, and responses. This approach reduces the risk of equating institutional claims with independent evidence while acknowledging that public documents provide only a partial view of internal management processes.

Case selection and data sources

Four universities were included: UNY, UI, UNHAS, and UMJ. The cases represent different institutional and governance settings while offering sufficiently accessible public documentation for comparative analysis. The observation period focused primarily on documents from 2023–2024, with earlier or later documents used only when necessary to clarify a reporting mechanism.

The document corpus included annual reports, financial reports, performance reports, budget and realization documents, strategic or annual work plans, accountability reports, and disclosures describing financial-management systems. Official university and public-information repositories were prioritized. For example, UNHAS provides public access to financial reports, audit-related information, budget and realization information, and performance reports through its PPID portal. UI's 2024 annual report provides explicit information on budget, realization, and absorption deviation. UNY provides annual and performance reporting through its institutional website, while UMJ documents the use of Zahir ERP and Siakad for financial management and monitoring.

The use of official documents was deliberate. Secondary summaries were not treated as substitutes for primary institutional evidence when the original document was available. Each substantive finding was therefore linked to the most direct documentary source available. Quantitative figures reported in the manuscript were checked against the corresponding institutional documents before inclusion in the evidence matrix.

Analytical framework

The AAT lens was operationalized through three analytical layers. The first layer, Management Accounting Information Disclosure (MAID), captures the presence of information concerning revenue or funding, expenditure, assets or investment, budgets, realization, deviations, efficiency or value for money, and financial monitoring or control. The second layer, Accounting-to-Accountability Traceability (AAT), examines whether accounting information is connected to strategic objectives, resource allocation, and performance evaluation. The third layer, Institutional Accountability Evidence (IAE), examines whether documents provide evidence of resource accountability, performance accountability, explanation of material deviations, and corrective or follow-up action.

Each evidence item was coded on a three-point scale: 0 = no observable evidence; 1 = partial or indirect evidence; and 2 = explicit and traceable evidence. The score was not interpreted as an institutional quality score. It was used to structure comparison of documentary evidence. In particular, the absence of a public disclosure was not interpreted as proof that the underlying activity did not occur. This distinction is essential because the study assesses observable traceability rather than the totality of internal accountability.

The analysis proceeded in four stages: document identification; extraction of accounting, performance, and accountability statements; coding of explicit links among information elements; and cross-case synthesis. A second interpretive pass examined whether apparently strong evidence reflected actual linkage or merely the coexistence of separate disclosures. This precaution was important for distinguishing internal control capacity from public accountability traceability.

Results and Discussion

The analytical logic is consistent with the broader accountability literature, which views accountability as a relationship involving explanation, justification, questioning, and potential consequences rather than disclosure alone (Bovens, 2007). It also reflects contemporary higher education accounting research showing that management accounting and control systems can support strategic alignment and public value, while their use may vary across organizational levels and stages of decision-making (Salemans & Budding, 2024). AAT consequently focuses on the observable informational links that make such accountability relationships more intelligible to stakeholders.

The coding procedure therefore avoided treating proximity as linkage. For example, the presence of a budget table and a performance table in the same annual report was not sufficient to assign the highest traceability score unless the document itself connected resource use to an objective, indicator, or evaluation. Similarly, a statement that an ERP system supports financial monitoring was coded as evidence of control infrastructure, but not automatically as evidence of public performance accountability. This conservative rule strengthens construct validity by reducing the risk that the analysis rewards institutional reporting volume rather than meaningful accounting relationships.

Documentary evidence was assessed according to two related criteria: evidentiary explicitness and relational traceability. Evidentiary explicitness refers to whether the relevant accounting, performance, or accountability statement is directly stated in an institutional document. Relational traceability refers to whether two or more pieces of information are explicitly connected, rather than simply appearing in the same reporting ecosystem. This distinction is important because a report can contain extensive financial and performance information while leaving the reader to infer the relationship between them.

Documentary validity and interpretive discipline

Availability of accounting information

The four cases demonstrate that publicly accessible accounting information is not scarce. Each university provides multiple forms of financial or financial-management information, although the depth and organization of disclosure differ. The common elements include financial resources, expenditure, budgets, realization, performance information, and descriptions of financial controls. This finding challenges a simple transparency narrative in which accountability improves proportionally with the number of documents published. The more consequential issue is whether stakeholders can move from one information element to another without having to reconstruct the institutional logic themselves.

UNY provides annual and performance reports that allow financial information to be read alongside institutional performance and follow-up information. UI's reporting is particularly explicit in its presentation of budget, realization, and absorption deviation. UNHAS provides an extensive public-information architecture in which financial and performance documents can be accessed through distinct but related categories. UMJ provides evidence of financial-management infrastructure, including ERP-based monitoring. The cases therefore share a broad disclosure environment but differ in how easily the information can be connected.

This distinction supports a central proposition of the study: disclosure and traceability are related but not equivalent. Disclosure answers the question, 'Is information available?' Traceability asks the more demanding question, 'Can the stakeholder follow the information through the accountability process?' The second question is more closely aligned with the decision-usefulness and stewardship functions of accounting.

Accounting information and resource allocation

Accounting information becomes managerial information when it is used to explain how scarce resources are allocated across institutional priorities. The evidence suggests that the four universities disclose different parts of this relationship. Budget and work-plan documents provide the strongest basis for identifying intended allocation, while financial realization documents show what was actually consumed. The accountability value increases when the two are presented in a common institutional context.

UNHAS offers particularly clear evidence because its annual planning and budgeting documents connect financial allocations with institutional targets and indicators. The 2024 annual work and budget plan, for example, identifies performance-oriented targets alongside budgetary planning. This architecture makes it possible to interpret expenditure as part of an institutional plan rather than as an isolated financial event.

The implication for accounting practice is important. A budget is not only a numerical ceiling; it is also an expression of managerial priorities. When financial reporting is disconnected from the objectives that the budget was intended to support, stakeholders can verify compliance but have greater difficulty assessing stewardship. Resource allocation therefore represents the first substantive bridge between accounting information and institutional accountability.

Budget, realization, and variance

The clearest form of financial traceability occurs when planned resources, actual realization, and deviation are reported together. UI provides a strong example. Its 2024 annual report records a budget of approximately Rp245.36 billion and realization of approximately Rp244.42 billion, corresponding to 99.62% absorption, and reports a cumulative deviation of 0.38%. Such information is more informative than a realization figure alone because it allows the reader to evaluate the relationship between plan and actual resource use.

UNHAS also provides strong evidence of this budget-to-realization relationship. Its 2023 performance report records a budget ceiling of approximately Rp1.465 trillion and realization of approximately Rp1.317 trillion, or about 90%, and connects budget use with institutional performance targets. This creates a visible chain from financial resources to intended institutional results.

Variance information has particular accountability value because it opens a managerial question that a financial total cannot answer: why did actual resource use differ from the plan? Importantly, however, a variance should not automatically be interpreted as poor performance. Deviations can arise from legitimate changes in timing, priorities, procurement, external conditions, or institutional strategy. The accountability requirement is therefore not simply to eliminate variance, but to make material variance understandable and, where appropriate, connected to management response.

Accounting information and institutional performance

The comparison shows that the strongest accounting-to-accountability pathway occurs when financial information is connected to non-financial performance indicators. This is particularly visible in UNHAS reporting, where budget realization is discussed in relation to institutional objectives and performance indicators. The resulting chain is not a causal model; rather, it is a documentary linkage showing what resources were planned or realized in pursuit of specified objectives.

UNY illustrates a related but somewhat different pathway. Its financial reporting can be read alongside annual and performance reports that describe institutional achievements, problems, and strategies. The linkage is therefore more strongly mediated through performance and audit-oriented reporting. This demonstrates that accounting information can contribute to accountability through different documentary architectures.

The finding is consistent with management accounting's broader role in planning, control, performance evaluation, and decision support. Yet it also extends that perspective by emphasizing the external observability of these functions. An accounting system may support managerial decision-making internally, but stakeholders benefit from accountability only to the extent that relevant outputs of that system are communicated in a traceable form.

Management response and the limits of public evidence

The weakest and most difficult part of the accountability chain is often the transition from identified deviation or performance problem to documented management response. The four cases contain evidence of evaluation, strategy, or improvement, but the documentary link between a specific finding and a specific subsequent action is less consistently explicit. This is precisely where the study adopts a conservative interpretation.

The distinction matters because the phrase 'evaluation' does not necessarily mean that a corrective action followed. Similarly, a statement that management will 'improve performance' is not equivalent to identifying a responsible unit, action, timeline, and expected result. For AAT purposes, therefore, management response receives stronger evidence only when the documentary chain is explicit enough to connect the finding to an identifiable follow-up.

This finding also explains why the study does not produce a single university accountability ranking. A composite score could obscure meaningful differences between financial disclosure, performance linkage, and management response. The more useful conclusion is that institutions may be relatively strong in one link of the chain while less explicit in another.

The distinction also has implications for the interpretation of efficiency. A high budget absorption rate is not automatically evidence of efficiency, just as a low absorption rate is not automatically evidence of poor stewardship. Efficiency requires a meaningful comparison between resources and outputs or outcomes. The documentary framework therefore treats efficiency evidence more cautiously than budget or realization evidence. This protects the analysis from converting simple financial compliance indicators into unsupported claims about institutional effectiveness.

This point responds to a tension identified in contemporary higher education accounting research. Calculative practices and performance indicators have become increasingly influential in university management, yet an excessive focus on measurable outputs can narrow the meaning of institutional value (Hyndman et al., 2024; Parker et al., 2023). The present study does not argue for more calculation for its own sake. Instead, it argues for clearer connections among existing accounting information, institutional objectives, and explanations of performance. Traceability should help stakeholders understand managerial choices, not encourage universities to equate educational or social value with financial ratios alone.

The cross-case evidence also suggests that accountability is better understood as a chain than as an endpoint of reporting. A financial statement can establish stewardship over recorded transactions, but institutional accountability becomes richer when the same resource information can be connected to a managerial purpose and an observable result. This is particularly relevant in universities because many important outputs are non-financial and are produced over different time horizons. A research investment, for example, may not produce an immediate financial return, while a teaching expenditure may be justified through learning outcomes that are measured separately from the accounting system. Traceability therefore requires linkage without reducing institutional value to a single financial metric.

Accountability as a chain rather than a disclosure endpoint

Cross-case accounting-to-accountability pathways

The comparative evidence identifies four dominant pathways. UNY is characterized by an audit–performance pathway in which financial and performance reporting provide complementary evidence for evaluation and improvement. UI is characterized by a budget–realization–deviation pathway in which planned and actual resource use are explicitly compared. UNHAS shows a planning–budget–performance pathway in which financial planning is visibly connected to institutional targets. UMJ provides the clearest evidence of financial-control infrastructure through ERP-supported monitoring.

These pathways should not be interpreted as fixed institutional types. They are patterns of publicly observable reporting. Their analytical value lies in showing that accounting-to-accountability traceability does not require a single standardized reporting architecture. Instead, different institutions make different parts of the accountability chain more visible.

A further implication is that internal accounting-system capacity and public accountability traceability should be treated as distinct dimensions. UMJ's documentation of Zahir ERP and Siakad indicates an established financial-control infrastructure and monitoring process. However, the existence of an internal system does not by itself establish that the full accounting-to-performance chain is publicly observable. Technology can increase an institution's capacity to generate traceable information, but transparency depends on what is ultimately disclosed and how the disclosures are connected.

3.7 Theoretical and practical implications

The study's conceptual contribution is to reposition accounting information as a potential accountability linkage mechanism rather than merely a reporting output. The proposed AAT lens highlights a sequence in which financial information can be connected to resource allocation, realization, performance, variance, explanation, and response. This provides a more process-oriented way to examine accounting accountability in complex organizations such as universities.

The practical implication is a shift from disclosure-oriented reporting toward traceability-oriented reporting. Universities do not necessarily need to publish more documents. They need to make the relationships among existing documents clearer. A concise table showing budget, realization, variance, performance target, explanation, and follow-up may provide greater accountability value than several disconnected reports.

For university management, the recommended reporting pathway is Budget → Realization → Performance → Variance → Explanation → Response. For finance units, material variance explanations should be integrated into financial reporting where feasible. For internal audit units, reviews can extend beyond transaction compliance to examine whether resources can be traced to approved objectives and performance. For LLDIKTI and national policymakers, minimum traceability indicators could provide a common accountability baseline while preserving institutional flexibility in reporting design.

Conclusion and Suggestions

This study examined how accounting information disclosed by Indonesian universities can be traced into institutional performance and accountability. The evidence indicates that accounting and financial-management information is widely available across the four cases, but the strength of the documentary connections among resources, performance, deviation, and management response differs. The study therefore argues that the accountability value of accounting information cannot be judged from disclosure availability alone.

Three conclusions follow. First, accounting information becomes more accountability-relevant when it is explicitly connected to institutional objectives and performance. Second, budget-realization-variance information provides a particularly useful bridge between financial stewardship and accountability because it makes planned and actual resource use comparable. Third, internal accounting-system capacity should not automatically be equated with public accountability traceability. Public accountability requires that relevant information be observable and connected for stakeholders.

The study suggests that universities move toward traceability-oriented accountability reporting. A practical minimum chain is Budget → Realization → Performance → Variance → Explanation → Management Response. LLDIKTI and other higher education regulators could encourage this structure as a minimum disclosure logic while allowing institutions to retain flexibility in reporting format.

Suggestions for Future Research

The study is limited by its reliance on publicly accessible documents, its focus on four universities, and its emphasis on observable rather than internal accountability processes. Future research should extend the number and diversity of cases, combine documentary analysis with interviews, and test whether stronger traceability is associated with financial efficiency, governance quality, accreditation outcomes, research performance, or stakeholder trust.

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Appendix A. Documentary Evidence Matrix

Indicator	UNY	UI	UNHAS	UMJ
MA1 Revenue/funding	2	2	2	1
MA2 Expenditure	2	2	2	1
MA3 Assets/investment	2	2	2	1
MA4 Budget	2	2	2	1
MA5 Realization	2	2	2	1
MA6 Deviation	2	2	2	0/1
MA7 Efficiency/value for money	1	2	2	0/1
MA8 Monitoring/control	2	2	2	2
AAT1 Strategic alignment	2	2	2	2
AAT2 Resource allocation	2	2	2	1
AAT3 Performance evaluation	2	2	2	1
AAT4 Management response	1	1	1	1
IAE1 Resource accountability	2	2	2	2
IAE2 Performance accountability	2	2	2	2
IAE3 Deviation explanation	2	1	1	0
IAE4 Corrective follow-up	1	1	1	1

Appendix B. Accounting-to-Accountability Traceability Pathways
UNY: Financial Reporting → Performance Reporting → Audit/Improvement
UI: Budget → Realization → Absorption → Deviation → Evaluation
UNHAS: Strategic/Annual Planning → Budget → Realization → Performance
UMJ: ERP → Budget Control → Monitoring → Internal Verification