

# Disaster Accounting as an Instrument for Strengthening Good Governance in Disaster Financial Management in Indonesia

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**Abstract** – Disaster management requires a transparent and accountable financial system to ensure that relief funds are effectively allocated and utilized. This study examines the role of disaster accounting as an instrument for strengthening good governance in disaster financial management in Indonesia. Disaster accounting is understood as a specialized accounting approach that focuses on recording, reporting, and controlling financial flows related to disaster mitigation, response, and recovery activities. The study highlights that the implementation of disaster accounting contributes significantly to improving transparency, accountability, and efficiency in the management of public funds during disaster situations. Furthermore, the integration of disaster accounting with governance principles supports better decision-making processes, minimizes the risk of fund mismanagement, and enhances public trust in government institutions. The findings indicate that although disaster accounting has not been fully optimized in practice, its implementation has strong potential to improve the quality of disaster financial governance in Indonesia. Therefore, strengthening regulatory frameworks, improving human resource competencies, and adopting digital financial reporting systems are essential steps to enhance the effectiveness of disaster accounting in supporting good governance.

**Keywords** – Disaster accounting, good governance, financial management, public sector accounting, transparency, accountability, disaster management.

## INTRODUCTION

Indonesia is one of the most disaster-prone countries in the world, facing frequent earthquakes, floods, volcanic eruptions, and climate-related hazards. These recurring events place substantial pressure on public finances and require a robust disaster financial management system that is both responsive and accountable. In this context, disaster accounting has emerged as an important instrument for strengthening good governance in disaster financial management by improving transparency, efficiency, and accountability in the use of public funds allocated for disaster risk reduction and recovery (Soetanto et al., 2020).

Disaster accounting refers to the systematic recording, classification, and reporting of disaster-related

financial flows within public financial management systems. Its role extends beyond traditional accounting functions, as it supports evidence-based decision-making, enhances auditability, and ensures that disaster funds are used in accordance with policy objectives and regulatory frameworks. In Indonesia, the integration of disaster accounting into public financial systems has been increasingly emphasized as part of broader reforms in disaster risk financing and governance (Lisdiono et al., 2022).

However, empirical studies indicate that challenges remain in implementing effective disaster accounting systems. Fragmentation between central and local government financial reporting, limited capacity in

disaster-related financial tracking, and weak coordination among agencies often reduce the effectiveness of disaster fund management. These issues can undermine accountability and delay recovery processes following major disasters (Ginting et al., 2023). Furthermore, the absence of standardized disaster accounting frameworks can lead to inconsistencies in reporting and difficulties in evaluating the efficiency of disaster expenditures.

Recent policy developments, particularly after 2020, show that Indonesia has been strengthening its disaster risk financing mechanisms by integrating risk-based budgeting, improving reporting standards, and enhancing institutional coordination across ministries and disaster management agencies. These reforms align with global disaster risk reduction frameworks such as the Sendai Framework, which emphasizes the importance of financial preparedness and accountable governance structures in disaster management systems (Sagala et al., 2025).

Overall, disaster accounting plays a strategic role in reinforcing good governance in disaster financial management in Indonesia. By improving transparency, strengthening institutional accountability, and supporting evidence-based policy implementation, disaster accounting contributes to more resilient and effective disaster risk governance systems.

Good governance theory emphasizes that public sector management must be conducted through principles of transparency, accountability, participation, rule of law, and effectiveness. In the context of public financial management, these principles are essential to ensure that public resources are managed responsibly and produce optimal public value, particularly in high-risk sectors such as disaster management.

Recent governance literature highlights that transparency and accountability mechanisms are critical in reducing inefficiencies and corruption risks in disaster-related spending. UNDP (2021) emphasizes that governance quality determines the effectiveness of

public financial systems in responding to shocks, including natural disasters. In disaster-prone countries like Indonesia, good governance serves as the institutional foundation for ensuring that disaster funds are traceable, auditable, and aligned with public needs.

Furthermore, governance indicators developed in recent studies show that countries with stronger accountability systems tend to recover faster from disaster shocks due to improved coordination and financial discipline in public budgeting systems (Kaufmann et al., 2022). This theory supports the argument that disaster accounting is not merely a technical tool, but also a governance mechanism that strengthens institutional trust and financial integrity in disaster management.

The Disaster Risk Financing (DRF) and Public Financial Management (PFM) integration theory explains how governments design financial systems to anticipate, absorb, and recover from disaster-related losses through structured budgeting, insurance schemes, contingency funds, and accountability systems.

According to the OECD (2023), effective disaster risk financing requires integration between fiscal policy, budgeting systems, and risk information to ensure timely and efficient allocation of resources during disasters. This integration is increasingly important in developing countries where fiscal constraints and high exposure to disasters create significant financial vulnerability.

In addition, World Bank and GFDRR studies (2022–2024) emphasize that disaster accounting functions as a core mechanism within DRF systems by providing reliable financial data for risk assessment, ex-ante planning, and post-disaster evaluation. Without accurate disaster accounting systems, governments face difficulties in tracking expenditures, evaluating policy effectiveness, and ensuring accountability of disaster funds.

This theoretical perspective positions disaster accounting as an enabling instrument that connects risk



governance with fiscal governance. In Indonesia's context, this integration is crucial because disaster-related expenditures are distributed across multiple institutions and budget layers, requiring strong financial traceability and coordination mechanisms.

## **MATERIALS AND METHODS**

This study adopts a qualitative research approach to examine disaster accounting as an instrument for strengthening good governance in disaster financial management in Indonesia. A qualitative approach is considered appropriate because the research seeks to understand institutional processes, governance mechanisms, and financial accountability practices in depth rather than measuring numerical relationships. According to Creswell and Creswell (2023), qualitative research is suitable for exploring complex social phenomena within their real-world contexts, particularly when the aim is to generate interpretive understanding of systems such as public financial management and governance structures.

The research design employed is a case study approach focusing on disaster financial management practices in Indonesia. A case study design enables an intensive and holistic investigation of a bounded system, allowing the researcher to explore interactions between disaster accounting practices, governance principles, and financial accountability mechanisms. Saunders, Lewis, and Thornhill (2023) explain that case study research is particularly effective when the study requires contextual analysis of contemporary events within real-life institutional settings. In this research, Indonesia is treated as a single embedded case with multiple units of analysis, including national disaster management institutions, public financial management systems, and disaster funding mechanisms at different administrative levels.

Data collection in this study relies on secondary qualitative data obtained from policy documents, government financial reports, institutional publications, academic journals, and international organizational reports related to disaster risk financing and public sector accounting practices. The use of document-based data is

justified as it allows systematic examination of official financial governance structures and accountability mechanisms. Flick (2022) emphasizes that documentary analysis is a robust method in qualitative research when studying institutional frameworks and policy implementation processes, particularly in public administration and governance studies.

The data analysis technique applied is thematic analysis, which involves identifying, analyzing, and interpreting patterns of meaning within qualitative data. Braun and Clarke (2022) highlight that thematic analysis provides a flexible yet rigorous approach for examining policy-related qualitative data, enabling researchers to identify recurring themes such as transparency, accountability, coordination, and financial traceability in disaster accounting systems. In this study, thematic analysis is used to interpret how disaster accounting contributes to strengthening governance principles within Indonesia's disaster financial management system.

To ensure the validity and reliability of findings, this research applies triangulation of data sources by comparing information from multiple documents and institutional reports. Additionally, interpretive validity is maintained through systematic coding and iterative comparison of themes across different datasets. According to Flick (2022), triangulation enhances the credibility of qualitative findings by reducing bias and increasing consistency in interpretation. The study also maintains methodological transparency by clearly documenting the data selection and analysis process.

Ethical considerations are observed through the use of publicly available secondary data, ensuring that no confidential or sensitive personal information is disclosed. The study also adheres to academic integrity principles by accurately citing all sources and maintaining objectivity in interpreting policy and institutional documents.

Overall, this methodological framework provides a structured and rigorous approach for



analyzing disaster accounting within the context of good governance in Indonesia's disaster financial management system. It enables a comprehensive understanding of how financial accountability mechanisms operate in disaster governance and how they can be strengthened to improve institutional performance and public trust.

## **RESULTS AND DISCUSSION**

This study examines disaster accounting as an instrument for strengthening good governance in disaster financial management in Indonesia through three research questions: how disaster accounting is implemented within Indonesia's disaster financial management system, how it contributes to transparency and accountability, and what institutional challenges limit its effectiveness. The findings are synthesized from policy documents, institutional reports, and recent academic literature.

### **Implementation of Disaster Accounting in Indonesia's Disaster Financial Management System**

The implementation of disaster accounting in Indonesia shows that financial recording and reporting of disaster-related expenditures are increasingly integrated into the national public financial management system. Disaster funds are allocated through central government budgets, local government budgets, and contingency financing mechanisms managed by disaster management agencies. However, the integration of disaster-specific financial tracking within general budgeting systems remains uneven across institutions.

Recent public financial management literature indicates that many developing countries, including Indonesia, still face structural fragmentation in linking disaster expenditures with standardized accounting systems. As noted by Allen et al. (2022), fragmented budgeting structures often reduce the effectiveness of fiscal tracking in emergency spending because disaster-related expenditures are dispersed across multiple budget lines without unified classification standards. In Indonesia's case, this condition limits the full operationalization of disaster accounting as a coherent system for financial control and monitoring.

Furthermore, the implementation of disaster accounting is also influenced by varying levels of digital financial system adoption across government agencies. Schick (2021) argues that modern public financial management requires integrated digital platforms to ensure real-time tracking of public expenditures, especially in high-pressure sectors such as disaster response. The partial digitization of financial systems in Indonesia creates inconsistencies in reporting quality and delays in financial consolidation during post-disaster phases.

Implementation of disaster accounting in Indonesia also requires adaptive governance mechanisms and institutional collaboration to ensure accountability, transparency, and sustainability of disaster-related financial management. The increasing complexity of disaster response demands governance systems that are flexible, digitally integrated, and capable of cross-sector coordination. Previous studies emphasize that adaptive governance strengthens institutional resilience through collaborative innovation, digital transformation, and sustainability-oriented policy frameworks (Suseno, 2022, 2023; Suseno et al., 2021; Suseno & Yusuf, 2024). In this context, disaster accounting cannot merely function as a technical recording mechanism but must also support strategic decision-making, risk management, and institutional sustainability. The integration of digital governance platforms and collaborative accountability systems is essential to improve the effectiveness of disaster fund monitoring and financial transparency across governmental institutions (Nuryanto & Basrowi, 2024). Moreover, the growing role of artificial intelligence, organizational databases, and big data analytics has increasingly contributed to improving the quality of public financial reporting and institutional responsiveness in complex environments (Putri et al., 2025; Nuryanto et al., 2025; Dahlana et al., 2025).

In addition, the sustainability perspective in disaster accounting highlights the importance of human resource capability, environmental awareness, and organizational innovation in strengthening public sector



financial governance. Recent empirical studies demonstrate that sustainable organizational performance is closely associated with green leadership, adaptive human resource management, digital transformation, and innovation-oriented institutional cultures (Faeni et al., 2025a, 2025b; Widana et al., 2025; Pratiwi et al., 2025a). The application of integrated governance systems also supports broader social accountability, including protection of vulnerable communities, inclusive public services, and regional development sustainability (Liany et al., 2025; Anisariza et al., 2025; Basrowi et al., 2025). Furthermore, social participation, multicultural awareness, and democratic engagement contribute significantly to strengthening transparency and public trust in governance systems during disaster management processes (Sukidin et al., 2025). Therefore, strengthening disaster accounting in Indonesia requires not only technical accounting reforms but also sustainable institutional transformation supported by digital innovation, collaborative governance, and adaptive leadership frameworks.

### **Contribution of Disaster Accounting to Transparency and Accountability in Disaster Governance**

The findings show that disaster accounting contributes significantly to improving transparency and accountability in disaster financial management by providing structured financial records and audit trails for disaster-related expenditures. These mechanisms enable oversight institutions to evaluate whether disaster funds are used according to regulatory and policy frameworks.

Recent governance studies highlight that transparency in public financial management is strongly linked to the availability of standardized financial reporting systems. According to Bovens (2020), accountability in public governance requires clear documentation of financial decisions and traceable reporting mechanisms that allow external scrutiny. In disaster governance, this becomes particularly important due to the urgency and scale of financial disbursement during emergency situations.

In Indonesia, disaster accounting supports accountability by enabling post-disaster audits conducted by oversight institutions such as the national audit authority. However, the effectiveness of these mechanisms depends on the timeliness and accuracy of financial data reporting. OECD (2021) emphasizes that accountability in disaster risk financing systems is weakened when reporting delays occur, as delayed data reduces the ability of institutions to enforce corrective actions and policy evaluation.

Moreover, disaster accounting enhances transparency by improving public access to aggregated financial information on disaster spending. Hood (2020) explains that transparency in public administration is not only about disclosure but also about the usability and clarity of financial information for decision-making and public oversight. In this regard, Indonesia's ongoing improvements in financial reporting systems represent a gradual shift toward more transparent disaster governance structures.

### **Institutional Challenges in Strengthening Disaster Accounting for Good Governance**

Despite its contributions, disaster accounting in Indonesia still faces several institutional and technical challenges that limit its effectiveness in strengthening good governance. One of the main challenges is the lack of standardized disaster accounting frameworks that can be uniformly applied across national and local government levels. This leads to inconsistencies in classification, reporting, and interpretation of disaster-related financial data.

According to Power (2021), auditability and accountability in public financial systems depend heavily on standardized accounting frameworks that ensure comparability and consistency of data across institutions. The absence of such uniform standards in disaster accounting reduces the reliability of financial information used for policy evaluation and decision-making.



Another significant challenge is limited institutional coordination among agencies involved in disaster management and public financial administration. Peters (2022) notes that fragmented governance structures in multi-agency environments often lead to coordination failures, especially in crisis-driven financial management systems. In Indonesia, overlapping responsibilities between financial authorities and disaster management institutions create inefficiencies in financial reporting and oversight.

Additionally, capacity limitations in local government financial management units also affect the implementation of disaster accounting systems. Many local institutions still rely on manual or semi-digital reporting systems, which reduces the speed and accuracy of financial consolidation during disaster response phases. Heald and Hodges (2020) argue that effective public sector accounting requires not only technical systems but also institutional capacity and professional competence to ensure data integrity and accountability.

## Discussion

This study highlights that disaster accounting in Indonesia functions not only as a technical financial recording system but also as a governance instrument that shapes how public accountability, institutional coordination, and fiscal discipline are constructed in disaster financial management. Based on the three research questions, the discussion is structured around the institutional role of disaster accounting, its governance implications, and the structural constraints that influence its effectiveness.

### Disaster Accounting as an Institutional Governance Mechanism in Disaster Finance

The findings indicate that disaster accounting increasingly serves as an institutional mechanism that connects emergency fiscal responses with formal public financial management systems. Rather than operating as an isolated accounting practice, it is embedded within broader budgeting and expenditure control frameworks that regulate how disaster funds are allocated and reported.

Recent public sector accounting literature suggests that accounting systems in the public sector are no longer neutral technical tools but active governance technologies that shape institutional behavior and decision-making processes. As stated by Lapsley and Miller (2022), accounting practices in government institutions function as “governance assemblages” that structure how resources are prioritized, monitored, and legitimized. In the Indonesian context, disaster accounting performs this role by structuring financial visibility in disaster response and recovery operations.

Furthermore, the role of accounting as a governance instrument becomes more critical in high-uncertainty environments such as disaster situations. Jacobs (2021) emphasizes that crisis governance requires financial systems that are capable of rapid adaptation while still maintaining control and accountability. Disaster accounting in Indonesia reflects this dual requirement by balancing emergency responsiveness with post-disaster financial accountability requirements.

### Disaster Accounting and the Reinforcement of Fiscal Discipline and Accountability

The study also finds that disaster accounting contributes to strengthening fiscal discipline and accountability by enabling traceability of disaster-related expenditures across multiple institutional levels. This traceability is essential for ensuring that public funds are not only disbursed efficiently but also justified through documented financial evidence.

According to Van Helden and Reichard (2021), accountability in public financial management depends on the existence of clear reporting structures that allow both internal and external stakeholders to evaluate the use of public resources. Disaster accounting strengthens this structure by providing financial audit trails that support ex-post evaluation of disaster spending performance.

In addition, accountability in disaster governance is increasingly shaped by global standards of financial reporting and public sector transparency.



Christensen et al. (2020) argue that modern public accountability systems are moving toward hybrid models that combine traditional compliance-based auditing with performance-based evaluation. In Indonesia, disaster accounting reflects this evolution by linking financial reporting with performance indicators related to disaster response efficiency and recovery outcomes.

Moreover, fiscal discipline is reinforced through the integration of disaster accounting into budget execution systems, which reduces the risk of unplanned or unrecorded expenditures during emergency situations. Brusca et al. (2021) note that strong public financial management systems improve fiscal sustainability by ensuring that emergency spending remains within regulated financial boundaries while still allowing flexibility for crisis response.

### **Structural and Institutional Constraints in Implementing Disaster Accounting**

Despite its governance benefits, the implementation of disaster accounting in Indonesia is constrained by structural and institutional challenges that affect its consistency and effectiveness. One of the key issues is the coexistence of multiple financial reporting systems that are not fully integrated across government levels, leading to fragmentation in disaster-related financial data.

According to Ongaro (2021), fragmented administrative systems in public governance often result in coordination inefficiencies that reduce the effectiveness of policy implementation. In disaster financial management, such fragmentation limits the ability of institutions to produce consolidated and reliable financial reports during and after disaster events.

Another critical constraint is the uneven capacity of local government institutions in adopting standardized accounting practices. Many subnational governments still face limitations in human resources, digital infrastructure, and technical expertise required for advanced financial reporting systems. Pollitt and Bouckaert (2022) emphasize that administrative capacity

disparities significantly influence the quality of public financial management outcomes, particularly in decentralized governance systems.

Finally, institutional inertia within public sector organizations also affects the pace of reform in disaster accounting systems. Existing bureaucratic routines and compliance-oriented cultures often slow down the adoption of more integrated and transparent accounting frameworks. This aligns with observations by Hood and Dixon (2020), who argue that public sector reform is frequently constrained by path dependency and organizational resistance to change, especially in complex multi-agency environments such as disaster governance..

### **CONCLUSION AND RECOMMENDATION**

Based on the findings and discussion of this study, several conclusions can be drawn regarding the role of disaster accounting as an instrument for strengthening good governance in disaster financial management in Indonesia.

First, disaster accounting has been progressively integrated into Indonesia's disaster financial management system as part of broader public financial management reforms. However, its implementation is still characterized by fragmentation across institutions and uneven integration between central and local government financial systems, which affects the consistency and effectiveness of financial reporting in disaster management.

Second, disaster accounting contributes significantly to strengthening transparency and accountability in disaster governance. Through structured financial recording, reporting systems, and audit trails, disaster accounting improves the traceability of disaster-related expenditures and supports oversight functions. Nevertheless, its effectiveness remains dependent on data quality, reporting timeliness, and institutional coordination among responsible agencies.

Third, despite its positive contributions, the implementation of disaster accounting is still constrained



by structural and institutional challenges, including limited standardization, disparities in institutional capacity, and weak inter-agency coordination. These challenges reduce the full potential of disaster accounting as a governance instrument in disaster financial management.

## Recommendations

First, the Indonesian government is encouraged to strengthen the standardization of disaster accounting systems across all levels of government. The development of a unified disaster financial reporting framework would improve data consistency, enhance auditability, and support better integration between disaster management institutions and public financial management systems.

Second, capacity building initiatives should be intensified, particularly at the local government level, to improve technical competencies in disaster financial reporting and digital accounting systems. Strengthening human resource capabilities and digital infrastructure is essential to ensure that disaster accounting can function effectively as a tool for transparency, accountability, and evidence-based decision-making.

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