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ACTUALIZATION OF THE PRINCIPLES OF ACCOUNTABILITY AND TRANSPARENCY IN REPORTING THE ACCOUNTABILITY OF PROGRAM ACTIVITIES AT THE NUSANTARA STUDENT DORM IN SURABAYA

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Abstract

This study examines the actualisation of accountability and transparency principles in the programme activity accountability reporting practices of Asrama Mahasiswa Nusantara (AMN) Surabaya, a strategic national programme funded through the State Budget (APBN). Employing a qualitative single-case study design within an interpretive paradigm, data were gathered through in-depth interviews, passive participant observation, and document analysis involving five daily managers who hold strategic and operational roles in programme management. Analysis was guided by the interactive model of Miles and Huberman (1994) and triangulated across sources and techniques. Findings indicate that AMN Surabaya has implemented a systematic, multi-layered reporting mechanism encompassing annual work meetings, two-stage Terms of Reference (KAK) preparation, multi-party verification, structured accountability reports (LK and LPJ), and periodic reporting to multiple stakeholders. All four SAKIP indicators — performance planning, verification and control, periodic reporting, and evaluation and accountability — are substantively fulfilled. Transparency is enacted through a differentiated model that adjusts information coverage, channel, and format to the nature of each recipient. Consistent with Stewardship Theory, all five informants across different positions exhibited intrinsic motivation, moral burden, goal congruence, and beyond-compliance behaviour, affirming that the accountability mechanism functions not merely as procedural compliance but as a genuine stewardship of public trust. This study contributes to the public sector accounting literature by providing an operational-level perspective on the actualisation of good governance principles in state-funded dormitory programmes.

Keywords: Accountability, Transparency, Program Activity Reporting, APBN, Stewardship Theory, Public Sector

INTRODUCTION

The management of public funds in Indonesia, particularly those originating from the State Budget (APBN), is regulated through a comprehensive legal framework spanning the entire cycle from planning and implementation to accountability. Law Number 17 of 2003 on State Finance stipulates that the APBN must be managed in an orderly, rule-compliant, efficient, transparent, and responsible manner. This requirement extends beyond formal legal compliance to encompass robust reporting and accountability mechanisms.

The imperative for accountability over APBN utilisation intensifies because government programme implementation is inseparable from the national development planning system. Law Number 25 of 2004 on the National Development Planning System mandates that development activities be structured systematically and be measurable so that every programme has clear objectives that can be evaluated. Consequently, public fund utilisation demands not only budget realisation but also accountability reporting that clarifies the alignment between planning, implementation, and programme outcomes. Shafitri et al. (2025) affirm that transparency and accountability in APBN management are essential prerequisites for maintaining public trust and ensuring effective oversight of state funds.

This demand for transparency and accountability gains further urgency against the backdrop of Indonesia's long-term development trajectory. The National Long-Term Development Plan (RPJPN) 2025–2045 positions governance transformation as a strategic agenda towards Indonesia's 2045 vision, emphasising the strengthening of effective, integrity-driven, and transparent public institutions (Bappenas, 2024). Institutional success in this context is thus measured not solely by economic outcomes but also by the capacity of public institutions to manage and account for state-funded programmes.

In practice, however, accountability processes do not always align with the intended policy design. The Indonesia Corruption Watch (ICW) report of 2024 documented that accountability mechanism failures persist, particularly regarding the alignment between programme execution and the reports submitted. The dominance of corruption patterns in 2023 — including fictitious activities, budget misuse, and fabricated reports — underscores the critical link between programme execution and the reporting process. These findings confirm that accountability is not merely administrative formality; it is the decisive juncture at which transparency and accountability principles are either genuinely upheld or abandoned.

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Research by Hani & Noor (2024) has elaborated that public fund management normatively encompasses planning, implementation, reporting, and accountability phases, and that constraints such as limited human resource capacity and inadequate infrastructure can hinder this process. Such constraints open space for discrepancies between actual implementation and the reports compiled. The view that accountability serves as a mechanism for public oversight — determining whether programme execution can be assessed and supervised — aligns with Sianturi & Dwicaksono (2023), who position accountability as a prerequisite for good public governance.

Asrama Mahasiswa Nusantara (AMN) is one such strategic national programme, established under Presidential Regulation Number 106 of 2021 as a platform for nurturing and integrating students from diverse regional backgrounds, cultures, and universities. Given that a significant portion of its funding originates from the APBN, every programme activity at AMN entails accountability obligations over public fund utilisation. AMN Surabaya, the first AMN site established in 2022 under the management of Universitas Pembangunan Nasional "Veteran" Jawa Timur as the primary manager — with a consortium of four state universities — presents an operationally rich context for examining how accountability and transparency principles are actualised at the daily operational level.

Preliminary observations at AMN Surabaya reveal that programme activity implementation and administrative reporting obligations run simultaneously within a demanding operational rhythm. In this setting, the preparation of planning and accountability documents cannot be understood as purely technical procedures; rather, the way in which daily managers interpret their reporting responsibilities profoundly shapes how programme information is compiled, articulated, and conveyed to authorised parties and the public. This study therefore investigates how accountability and transparency principles are actualised in the programme activity accountability reporting practices of the AMN Surabaya daily management unit.

Prior studies have largely focused on the management of village funds, school operational grants, regional budgets, or village-owned enterprises (BUMDes). Research that specifically examines the actualisation of both principles at the operational level of a state-funded dormitory programme remains scarce. This study addresses that gap, contributing an operational-level perspective to the public sector accounting literature on accountability and transparency in practice.

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LITERATURE REVIEW

Stewardship Theory

Davis et al. (1997) propound Stewardship Theory as a framework in which individuals entrusted to manage an organisation tend to act as stewards — agents oriented towards collective benefit rather than self-interest. Unlike Agency Theory, which assumes inherent goal conflicts between principal and agent, Stewardship Theory conceptualises the principal-steward relationship as one of trust, intrinsic commitment, collective values, and goal alignment. The steward is motivated by professional responsibility and integrity to safeguard the mandate received, ensuring that resource management is conducted responsibly and in accordance with broader organisational objectives.

In the context of public sector accounting, this framework resonates strongly with Bovens's (2007) conceptualisation of accountability as the obligation of an actor to explain and justify actions before an authoritative forum. Within a stewardship frame, accountability reporting is not merely administrative procedure but a manifestation of the steward's fiduciary commitment to demonstrate that the mandate has been faithfully executed. Saputra & Fitriwati (2022) reinforce this view, showing that the effectiveness of accountability and transparency in public fund utilisation depends on the manager's commitment to carrying out every stage of planning through reporting with due diligence.

Good Governance

Good governance, as defined by the United Nations Development Programme (1997), encompasses participatory, transparent, accountable, effective, efficient, and rule-of-law-based processes of managing state affairs at all levels. Friederike 2008 elaborates that accountability and transparency constitute the defining characteristics of good governance, mutually reinforcing one another: accountability ensures that managers can explain and be evaluated for their actions, while transparency guarantees that clear, accessible information regarding policies and programme implementation is publicly available. Dewi & Widarto (2024) affirm that in the Indonesian public sector context, these two principles are the most operationally relevant for assessing governance practice, as they directly relate to information openness and clarity of managerial responsibility.

Accountability in Public Sector Management

Bovens (2007) defines public sector accountability as the moral and institutional obligation of trust recipients to explain, justify, and disclose all actions and decisions to authorised evaluators. Indonesia's normative accountability framework is institutionalised through the Government

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Institutional Performance Accountability System (SAKIP), established under Presidential Regulation Number 29 of 2014. This system operationalises accountability through four principal indicators: (1) performance planning, encompassing the preparation of measurable activity and budget plans; (2) verification and control, covering layered review and approval processes; (3) periodic and systematic performance reporting; and (4) evaluation and accountability for the results of resource utilisation.

Transparency in Public Management

Transparency in the public sector denotes the openness of public bodies in providing relevant, accurate, timely, and accessible information to society as the rightful owner of public resources. Law Number 14 of 2008 on Public Information Openness mandates that every public body provide information rapidly, in a timely manner, at minimal cost, and through simple means. In practice, transparency in programme activity management is assessed against five key indicators: (1) information accessibility; (2) consistency of information dissemination; (3) provision and announcement of information; (4) accuracy and clarity of information; and (5) ease of understanding and traceability (Sahril & Putra, 2025).

Prior Research

Juliyanti et al. (2025) found that accountability in the Sumedang Regional Secretariat was operationalised through formal reporting instruments and digital systems, yet faced constraints including limited human resources and sub-optimal public disclosure. Khoir & Susanto (2025) reported that village fund management achieved good vertical accountability through the Siskeudes system, but transparency towards the wider community remained limited. Piri et al. (2025) documented that school operational grant management met administrative accountability standards but fell short on substantive public transparency. Puspitasari & Adi (2023) identified a tendency for BUMDes accountability to remain formalistic, driven by administrative compliance pressures rather than genuine disclosure. These findings collectively signal that while formal accountability instruments may be in place, substantive transparency — particularly towards the general public — often lags behind. This study builds on this body of work by examining how both principles manifest in the operational-level reporting of a national dormitory programme.

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RESEARCH METHOD

This study employs a qualitative research design with a single-case study approach situated within an interpretive paradigm. The case study strategy was selected because the research aims to investigate, in depth, a specific bounded system — the programme activity accountability reporting of the AMN Surabaya daily management unit (Creswell, 2014). The interpretive paradigm guides the analytical orientation, treating social reality as a product of meaning-making processes among participants, so that accountability reporting is understood not merely as administrative procedure but as a practice imbued with professional and institutional significance (Neuman, 2014).

The research was conducted at Asrama Mahasiswa Nusantara Surabaya, located at Jalan Jemur Andayani No. 1, Surabaya, East Java, from January to May 2026. Informants were selected using purposive sampling, targeting individuals directly involved in programme management and reporting at the operational level. Five informants were selected: the AMN Surabaya Director, Secretary, Finance Officer, Programme Development Manager, and Public Relations Administrator. These positions collectively represent the strategic and operational functions of programme planning, implementation, administration, reporting, and public communication, enabling a comprehensive perspective on the actualisation of accountability and transparency.

Data were collected through three concurrent techniques — in-depth semi-structured interviews, passive participant observation, and document analysis — thereby constituting triangulation of technique (Sugiono, 2017). Source triangulation was achieved by comparing and cross-checking information obtained from all five informants across their differing roles and perspectives. Documents analysed included Terms of Reference (KAK) documents, Activity Reports (LK), Accountability Reports (LPJ), budget plans (RAB), correspondence records, and digital publication materials. Data validity was established through these combined triangulation strategies (Denzin, 1978). Data analysis followed the interactive model of Miles & Huberman (1994), encompassing data reduction, data display, and conclusion drawing and verification, applied iteratively throughout the fieldwork period.

Table 1 illustrates the conceptual roles of accountability and transparency across the four main phases of public fund management, which serve as the analytical framework for interpreting the findings.

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Table 1
Role of Accountability and Transparency Across Main Activities of Public Fund Management.

Main Activity	Role of Accountability	Role of Transparency
Planning	Accountable and evaluative planning documentation	Disclosure of plans to stakeholders
Implementation	Monitoring and recording of execution evidence	Verifiable activity documentation
Administration	Administrative completeness and traceability	Orderly, accessible document storage
Reporting	Explanation of achievements and fund use to mandate-givers	Clear, comprehensible publication of activity reports

Source: Authors' elaboration based on Law No. 17/2003, Perpres 29/2014, and Sahril & Putra (2025).

RESULTS AND DISCUSSION

Profile of Asrama Mahasiswa Nusantara Surabaya

Asrama Mahasiswa Nusantara (AMN) is a strategic national programme established under Presidential Regulation Number 106 of 2021, designed as a platform for the development and integration of students from diverse regional backgrounds, cultures, and universities. AMN Surabaya, the inaugural implementation site, was officially inaugurated by President Joko Widodo on 29 November 2022 and is administered by a consortium of four state universities (PTNs) in Surabaya — Universitas Airlangga (UNAIR), Institut Teknologi Sepuluh Nopember (ITS), Universitas Negeri Surabaya (UNESA), and Universitas Pembangunan Nasional "Veteran" Jawa Timur (UPNVJT) — with UPNVJT designated as the primary manager by Ministerial Decree Number 291/M/2022. Programme funding derives from the APBN, placing AMN Surabaya within the formal accountability framework of state financial management.

At the operational level, the daily management unit — comprising the Director, Secretary, Finance Officer, Programme Development Manager, Mentoring Manager, and Public Relations Administrator — bears primary responsibility for programme execution and the preparation of accountability reports. This structure creates a principal-steward relationship in which UPNVJT

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as the primary manager and the Ministry as the ultimate principal receive mandatory periodic reports from the daily management unit

Programme Activity Accountability Reporting Mechanism

The accountability reporting cycle at AMN Surabaya encompasses ten sequential, interdependent stages. Planning begins at an annual work meeting (raker) held at year-end, during which the daily management unit prepares the budget plan (RAB) informed by the monitoring and evaluation outcomes of the preceding year and bounded by the Standard Budget Inputs (SBM) issued annually by the Ministry of Finance under the applicable Ministerial Regulation. This ensures that budget planning is neither discretionary nor arbitrary but anchored to nationally set benchmarks. An initial Terms of Reference (KAK awal) is drafted at this stage as the basis for pagu allocation under the Budget Implementation List (DIPA), consistent with the perbendaharaan obligations established in Law Number 1 of 2004.

Approximately one to two months before each programme activity, the responsible committee prepares a final Terms of Reference (KAK final) detailing activity rationale, objectives, indicators, target participants, and itemised budgets. This KAK final undergoes a two-session internal presentation before the daily management forum — comprising the Director, Programme Development Manager, Mentoring Manager, and Finance Officer — before being endorsed through a layered signature process (committee chair, Programme Manager, Director) and formally submitted to UPNVJT via the Secretariat-General. This two-stage KAK system is not mere administrative duplication; it constitutes a deliberate gate-keeping instrument that bridges macro-level budgetary estimates with the verified requirements of actual implementation.

Programme implementation commences only after the KAK final has received approval and the pagu is confirmed. A representative of the daily management unit attends each activity to monitor execution and verify that all procured items are deployed as planned. Documentation standards are rigorous: every procured item must be photographed both before and during use to confirm physical existence and actual utilisation. A Standard Operating Procedure for documentation governs the format and quality of photographs, videos, and press releases, with all materials subject to filtering by the Public Relations Administrator before publication.

Following activity completion, the committee is required to compile two complementary accountability documents within a maximum of fourteen working days: the Activity Report (LK), which provides a narrative account of execution and achievement against KAK indicators, and the Accountability

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Report (LPJ), which details all expenditures against the approved budget with supporting receipts. Table 2 presents the complete set of mandatory LPJ components.

Table 2
Mandatory Document Components in the Compilation of the Accountability Report (LPJ).

Document Component	Function / Content	Remarks
Activity Report (LK)	Narrative account of execution, KAK indicator achievement, programme evaluation	Programmatic document; compiled by lead committee
Accountability Report (LPJ)	Itemised expenditure; planned vs. actual budget reconciliation	Primary administrative-financial document
Physical item photo evidence	Proof of existence and use of each procured item	Most critical; subject to auditor inspection at any time
Receipts & purchase invoices	Transaction-value verification against approved budget	Must correspond one-to-one with LPJ entries
Participant attendance list	Verification of actual vs. budgeted participant count	Basis for billing adjustment in case of discrepancy
Public relations narrative & visuals	Supplementary report from a publicity and image perspective	Processed by Public Relations Admin before integration

Source: Authors' elaboration based on research data (2026).

As Table 2 demonstrates, a single LPJ encompasses six complementary components spanning programmatic, administrative, financial, visual, and public relations dimensions. This multi-dimensional completeness reflects the daily management's conviction that accountability must be comprehensive and

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verifiable from multiple vantages. Prior to submission, the LPJ undergoes internal verification by the daily management unit — checking document completeness, budget-to-realisation alignment, and adequacy of supporting evidence — before being dispatched to UPNVJT with a formal covering letter. Upon receipt, UPNVJT issues a kitir (acknowledgement slip) as official proof of delivery. Two further verification rounds at UPNVJT — first by a dedicated LPJ coordinator, then by the general verification team — precede fund disbursement to the third-party service providers.

Reporting at AMN Surabaya extends well beyond a single vertical accountability channel. As summarised in Table 3, four distinct reporting streams operate concurrently, each tailored to different recipients and periodicity.

Table 3
Layered Accountability Reporting Pattern at AMN Surabaya.

Report Type	Recipient	Periodicity	Core Substance
LPJ per Activity	Main Manager (UPN VJT)	Max. 14 working days	Expenditure details, receipts, physical evidence photos, narrative LK
Semester Report (Makalah)	Ministry of Higher Education	Every 6 months	Programme execution summary; prerequisite for next-semester fund disbursement
Semester Report (Majalah)	Ministry, BIN, TNI, Polri, 4 Consortium PTNs, Supervisory Board	Every 6 months	Activity programme summary; coaching achievements
Digital Publication	General public	Daily / post-activity	Photos, videos, infographics, live reports, testimonials

Source: Authors' elaboration based on research data (2026).

Actualisation of Accountability Principles

(Bovens, 2007) defines accountability as the moral and institutional obligation to explain, justify, and open all actions to authorised evaluation.

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Against the SAKIP framework of Presidential Regulation 29/2014, the findings at AMN Surabaya demonstrate substantive fulfilment of all four indicators.

Regarding performance planning, AMN Surabaya employs a RAB grounded in the prior year's monitoring and evaluation outcomes, with SBM PMK serving as the non-negotiable expenditure ceiling. Consistent with Saputra & Fitriwati (2022) emphasis on the centrality of planning thoroughness to accountability effectiveness, this approach ensures that budgetary information is reliable (PP No. 71/2010 on Government Accounting Standards) from the very first stage. The openness of the SBM document as publicly accessible regulation further reinforces the transparency of the planning process.

On verification and control, the layered mechanism — two-session KAK presentation, hierarchical endorsement, multi-stage UPNVJT verification, and internal auditing before submission — represents a substantive control architecture that surpasses mere documentary compliance. This finding contrasts with Puspitasari and Adi's (2023) observation that accountability often remains formalistic; at AMN Surabaya, control is exercised substantively at every gate. Multi-layer auditing — encompassing the UPNVJT Internal Oversight Unit (SPI), external public accountants, and the potential involvement of the Supreme Audit Board (BPK) or Inspectorate General — further reinforces this dimension. The auditors' random sampling approach creates a sustained incentive for the daily management unit to maintain consistently complete and orderly records across all programme cycles.

With respect to periodic performance reporting, AMN Surabaya's four-channel reporting pattern — per-activity LPJ, semi-annual ministry reports (makalah), stakeholder-distributed magazines (majalah), and digital public publications — transcends the minimum reporting obligation to a single principal. This multi-directional pattern, encompassing both vertical accountability to mandate-givers and horizontal accountability to consortium partners, oversight bodies, and the public, aligns with Juliyanti et al. (2025) emphasis on orderly, stage-by-stage management and exceeds the reporting breadth observed in most comparable studies.

On evaluation and accountability, AMN Surabaya operates a two-tier evaluation architecture: internal committee post-activity evaluations and monthly management meetings chaired by the Director. This dual-layer structure confirms that accountability is not only upward-facing but also reflexively directed inward. Altinay et al. (2024) associate this orientation with professional responsibility and stewardship — a finding that resonates strongly with the data.

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Table 4 provides a systematic mapping of all four SAKIP indicators against their actualised forms.

Table 4
Mapping of SAKIP Accountability Indicator Actualisation in AMN Surabaya's Accountability Reporting.

SAKIP Indicator (Perpres 29/2014)	Form of Actualization	Assessment
Performance Planning	Budget plan based on prior year monitoring & evaluation; SBM PMK as ceiling; two-stage KAK (initial + final)	Fulfilled
Verification & Control	Two-session KAK presentation; layered endorsement; multi-stage verification at UPN; internal audit before submission	Fulfilled
Periodic Performance Reporting	LPJ per activity (max. 14 working days); semester reports (makalah + majalah); reporting to supervisory board	Fulfilled
Evaluation & Accountability	Internal committee evaluation post-activity; monthly management meetings; multi-layer audit: SPI – Public Accountant – BPK	Fulfilled

Source: Authors' elaboration based on research data (2026).

As Table 4 shows, all four SAKIP indicators are fulfilled through mechanisms that are substantive, verifiable, and multi-layered. This finding distinguishes AMN Surabaya from the formalistic compliance patterns commonly documented in the Indonesian public sector accountability literature (Puspitasari & Adi, 2023).

Actualisation of Transparency Principles

Hendrawati & Pramudianti (2020) describe transparency as the openness that enables stakeholders to understand how programme activities are planned, executed, and accounted for. The present findings reveal that AMN Surabaya actualises transparency through a differentiated model — rather than a one-size-fits-all approach — in which the channel, scope, and format of information are calibrated to the nature and capacity of each recipient group.

Internal transparency is enacted through the two-session KAK final presentation to the daily management forum, ensuring that all planning revisions

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— including budget adjustments, revised speaker lineups, and concept changes — receive collective awareness and approval before implementation. Transparency towards the primary manager is operationalised through comprehensive LPJ documentation that covers financial records, physical evidence photographs, and receipts, with a consistent factuality principle underscoring every report: figures reflect actual field conditions, without manipulation.

Public transparency is enacted through a systematic multi-platform digital strategy: Instagram serves as the primary reach channel, with live reports, post-activity infographics, and video coverage; the website amnsurabaya.id functions as a comprehensive information hub hosting news, activity calendars, institutional profiles, and programme details; YouTube hosts in-depth coverage and live broadcasts of major events; and partnerships with conventional media (JTV and Radar Surabaya) extend reach to audiences not active on social media. Student testimonials and speaker responses are incorporated into publications as evidence of actual programme impact — verifiable by the public without reliance on institutional claims alone. The decision not to publish itemised budget figures publicly is a deliberate and contextually reasoned choice: detailed financial accountability is channelled through formal audit mechanisms (SPI, public accountants, BPK), while public transparency focuses on programme activities and outcomes in forms that are comprehensible and meaningful to general audiences (Piri et al., 2025). Table 5 presents the complete layered transparency model.

Synthesis: Relevance of Stewardship Theory

Davis et al., (1997) hold that stewards are distinguished by collective interest orientation, intrinsic motivation, goal congruence, and the primacy of trust in the principal-steward relationship. The Conceptual Framework for Government Accounting Standards (PP No. 71/2010, Annex II) explicitly identifies stewardship as a purpose of government financial reporting — namely, to demonstrate that the entity has faithfully managed its public resource mandate. The behavioural patterns observed at AMN Surabaya are thus not only empirically consistent with Davis et al.'s theoretical propositions but normatively required by Indonesian public accounting standards.

Goal congruence is demonstrated structurally: all programme activities are designed around the six mandated outputs specified in Presidential Regulation 106/2021, not as managerial discretion. Budget utilisation follows actual need, not pagu maximisation — a finding corroborated by the Finance Officer's account of

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adjusting expenditure to actual participant count rather than the approved allocation. Beyond-compliance behaviour further distinguishes this case: voluntary double archival backup maintained by the Programme Development Manager, proactive format confirmation with the UPNVJT verification team at the start and mid-point of each year, and Public Relations Administrator involvement in post-activity evaluation beyond formal committee scope all testify to an institutional orientation that transcends minimum procedural requirements. Table 5 synthesises the empirical manifestations of each stewardship element.

Table 5
Manifestation of Stewardship Theory Elements in AMN Surabaya's Accountability Reporting Practice.

Stewardship Element (Davis et al., 1997)	Empirical Manifestation at AMN Surabaya	Key Quotation
Collective Interest Orientation	All activities designed around the six outputs of Presidential Regulation 106/2021, not ad hoc manager initiatives	"We do not fabricate activities; every programme has a clear basis and objective."
Intrinsic Motivation & Moral Burden	All five informants across different positions consistently frame fund management as a public trust, not merely a procedural obligation	"There is a moral burden we feel. If we are not diligent, we have squandered the trust entrusted to us."
Goal Congruence	Principle of spending according to actual needs: if 500 participants were budgeted but 350 attend, only 350 are charged	"That is how we honour public funds — by spending only what is genuinely needed."
Trust as the Basis of the Relationship	Reports must accurately reflect field conditions; no document fabrication	"Every report we submit truly reflects what we actually did, not fabrication."

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Beyond Compliance	Double archival backup; PR involvement in evaluation outside direct committee duties; proactive format confirmation at start and mid-year	"Whatever the situation, I get involved because this concerns AMN Surabaya's image in the eyes of the public."

Source: Authors' elaboration based on research data (2026).

Table 5 makes explicit that all five elements of Stewardship Theory Davis., (1997) possess concrete empirical counterparts in AMN Surabaya's accountability practice. The cross-informant consistency of stewardship values — articulated uniformly across positions — suggests that this orientation is institutional rather than idiosyncratic. This finding aligns with Yafizham & Daulay (2023) argument that public sector accounting practice reflects moral responsibility for public funds, not merely procedural compliance. Taken together, the accountability and transparency mechanisms at AMN Surabaya function substantively — not because regulatory frameworks compel compliance, but because the daily managers internalise the moral weight of acting as stewards of a public trust.

Policy Synthesis

The foregoing analysis yields three interconnected policy insights. First, the two-stage KAK system constitutes an effective operational-level planning-control instrument that bridges aggregate budget planning with verified execution needs. Replication of this instrument across comparable state-funded dormitory or institutional programmes could meaningfully enhance planning reliability and reduce audit-time discrepancies.

Second, the differentiated transparency model — calibrating information depth, channel, and format to recipient context — offers a practical template for public institutions seeking to balance statutory disclosure obligations with meaningful, accessible public communication. The model avoids both the opacity of minimalist compliance and the potential for misinterpretation that can accompany unmediated raw financial data in public spaces. Policymakers should consider codifying differentiated transparency frameworks in operational guidelines for APBN-funded programme units.

Third, the stewardship orientation observed across all informants underscores the institutional importance of leadership that embeds moral accountability norms — not only procedural compliance expectations — in organisational culture. Capacity development programmes for public programme managers should accordingly include modules that articulate

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stewardship values as a professional identity, complementing technical training on regulatory reporting requirements.

CONCLUSION

This study examined the actualisation of accountability and transparency principles in the programme activity accountability reporting of Asrama Mahasiswa Nusantara (AMN) Surabaya's daily management unit. Three principal conclusions emerge. First, AMN Surabaya has implemented a systematic, ten-stage, multi-layered reporting mechanism that covers annual work-meeting-based planning, two-stage KAK preparation, multi-party verification, comprehensive LPJ compilation, and periodic multi-channel reporting. Structural constraints — notably operational busyness stemming from a rotating-shift work system and mid-year reporting format changes triggered by primary-manager personnel transitions — are acknowledged but addressed through adaptive corrective mechanisms that ensure no activity goes unreported.

Second, accountability is actualised substantively across all four SAKIP indicators: performance planning, verification and control, periodic performance reporting, and evaluation and accountability. This substantive fulfilment distinguishes AMN Surabaya from the formalistic accountability tendencies commonly documented in comparable Indonesian public sector contexts. Transparency, meanwhile, is operationalised through a differentiated model that adjusts coverage, channel, and format to each recipient group's needs and capacities — from full internal disclosure to calibrated public communication through digital platforms and media partnerships — with itemised budget details channelled exclusively through formal audit mechanisms rather than unmediated public disclosure.

Third, and most theoretically significant, the entirety of AMN Surabaya's accountability practice cannot be reduced to regulatory compliance. All five elements of Stewardship Theory — collective interest orientation, intrinsic motivation and moral burden, goal congruence, trust as the relational basis, and beyond-compliance behaviour — are consistently manifested across all informants and hierarchical levels, confirming that the underlying driver of the reporting system's effectiveness is an institutional stewardship ethos rather than procedural constraint. This study contributes to the public sector accounting literature by demonstrating that operational-level accountability and transparency can be substantive, and by providing an empirically grounded framework for understanding their drivers in state-funded programme

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management. Future research should extend this inquiry through comparative case studies across multiple AMN locations to identify whether stewardship orientation varies with institutional capacity, leadership style, or regional administrative culture.

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