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STRATEGIC ANALYSIS OF FINANCIAL OFFICERS' ROLE IN THE INDONESIAN ARMY'S WORK UNITS ON FINANCIAL STATEMENT QUALITY AND UNQUALIFIED OPINIONS

Mahardika Agung Nugroho

Indonesian National Armed Forces Command and Staff School (SESKO TNI)

Email: mahardikaagungnugroho93@gmail.com

Abstrak

Akuntabilitas pengelolaan keuangan negara menjadi salah satu indikator utama tata kelola pemerintahan yang baik, termasuk di lingkungan TNI Angkatan Darat yang dituntut untuk mempertahankan opini Wajar Tanpa Pengecualian (WTP) secara berkelanjutan. Penelitian ini bertujuan menganalisis peran strategis Perwira Keuangan Satuan Kerja (Paku Satker) dalam penyusunan laporan keuangan untuk menjaga kualitas pelaporan dan keberlanjutan opini WTP di lingkungan TNI Angkatan Darat. Pendekatan teori yang digunakan meliputi *Resource-Based View* untuk melihat kapabilitas internal Paku Satker sebagai sumber daya strategis, *Agency Theory* untuk memahami hubungan keagenan dalam pengelolaan keuangan, serta *Teori Akuntabilitas Publik* sebagai dasar tata kelola yang transparan. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus, melibatkan wawancara mendalam terhadap tiga informan kunci, studi dokumen, dan observasi, serta analisis data melalui proses *open* dan *axial coding* menggunakan perangkat NVivo yang disintesis dengan analisis SWOT. Hasil penelitian menunjukkan bahwa Paku Satker memiliki tiga peran utama, yaitu peran teknis, strategis, dan manajerial dalam memastikan kualitas laporan keuangan. Faktor pendukung mencakup struktur organisasi yang hierarkis, sistem aplikasi SAKTI, dan komitmen pimpinan, sementara hambatan utama meliputi rotasi personel, kompetensi, serta konflik peran antara komando dan kepatuhan. Temuan ini menegaskan pentingnya penguatan kompetensi, standarisasi prosedur, dan transformasi peran Paku Satker menuju fungsi penasihat keuangan strategis untuk memperkuat akuntabilitas keuangan dan keberlanjutan opini WTP di TNI Angkatan Darat.

Kata Kunci: akuntabilitas publik, Paku Satker, peran strategis, laporan keuangan

Corresponding Author	Mahardika Agung Nugroho		
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Abstract

Accountability in state financial management is a key indicator of good governance, including within the Indonesian Army, which is required to maintain an unqualified audit opinion (*Wajar Tanpa Pengecualian*—WTP) in a sustainable manner. This study aims to analyze the strategic role of Unit Finance Officers (*Perwira Keuangan Satker*) in preparing financial statements to ensure reporting quality and the continuity of the WTP opinion within the Indonesian Army. The theoretical framework draws upon the Resource-Based View to examine the internal capabilities of Finance Officers as strategic resources, Agency Theory to explain the agency relationships in financial management, and Public Accountability Theory as the foundation of transparent governance. This research employed a qualitative approach using a case study method involving in-depth interviews with three key informants, document review, and observation. Data were analyzed through open and axial coding using NVivo software, synthesized with SWOT analysis. The findings reveal three core roles of the Finance Officers: technical, strategic, and managerial, each contributing to the quality of financial reporting. Supporting factors include a hierarchical organizational structure, the SAKTI financial information system, and strong leadership commitment, while constraints involve personnel rotation, competence gaps, and role conflicts between command and compliance. The study concludes that strengthening competence, standardizing procedures, and transforming Finance Officers into strategic financial advisors are key to reinforcing financial accountability and sustaining unqualified audit opinions in the Indonesian Army.

Keywords: financial report, public accountability, strategic role, Unit Finance Officer

INTRODUCTION

Public financial accountability has become a central dimension in creating transparent and integrity-based government governance (Bracci et al., 2015a). Accounting reform in the Indonesian government through the implementation of an accrual-based system encourages an increase in the quality of financial statements and the effectiveness of fiscal oversight (Puspasari & Kuntadi, 2023). The Unqualified Opinion (*Wajar Tanpa Pengecualian* or WTP) issued by the Supreme Audit Institution (*Badan Pemeriksa Keuangan*) serves as a measure of an institution's credibility and adherence to government accounting standards (Setyaningrum, 2020). The Indonesian Army (*TNI Angkatan Darat*), as the main component of national defense, bears significant responsibility in managing a large and complex budget (Wibowo & Murwaningsari, 2024). In this context, the Work Unit Financial Officer (*Perwira Keuangan Satuan Kerja* or *Paku Satker*) plays a



crucial role in ensuring the compliance of financial reports with regulations, accounting standards, and the government's financial application system, thereby sustainably maintaining the quality and reliability of financial statements (Wibowo & Murwaningsari, 2024).

This phenomenon indicates that the effectiveness of defense financial management depends not only on the system but also on the capacity of the individuals performing the financial functions at the unit level. From an academic perspective, understanding the role of individuals in the public financial system can be explained through three primary conceptual approaches: Resource-Based View (RBV), Agency Theory, and Public Accountability Theory. RBV emphasizes the importance of human resources with unique competencies as a determinant of organizational advantage (Hitt et al., 2016). Agency Theory describes the relationship between principals and agents in fulfilling public mandates and the control mechanisms to prevent *information asymmetry* (Brudney et al., 2022). Public Accountability Theory highlights transparency and public responsibility in the management of the state budget (Guthrie et al., 2024). Various previous studies have focused on the institutional dimension of accountability, while research analyzing the contribution of financial actors in military organizations remains limited. Therefore, a more comprehensive conceptual understanding is needed regarding the role of *Paku Satker* in sustaining the Unqualified Opinion (WTP).

The link between human resource capacity and the quality of public financial reporting indicates that the role of individuals directly implicates the level of accountability of state institutions (Grossi et al., 2019). In the defense context, the effectiveness of budget management is determined not only by the accounting system but also by the ability of financial personnel to ensure data integrity and consistency (Anessi-Pessina et al., 2016). The main objective of this research is to analyze the strategic role of the Work Unit Financial Officer (*Paku Satker*) in relation to the quality of financial statements and the sustainability of the Unqualified Opinion (WTP) within the Indonesian Army (*TNI Angkatan Darat*). This study specifically identifies three main role dimensions—technical, strategic, and managerial—and evaluates the supporting and inhibiting factors affecting their effectiveness. Additionally, this research aims to develop a conceptual model based on the integration of Resource-Based View, Agency Theory, and Public Accountability Theory to strengthen transparent and sustainable defense financial governance.

The effectiveness of public financial governance in the defense environment relies on the alignment between the accounting system,



regulations, and the capacity of the individuals performing the organization's financial functions. The Resource-Based View (RBV) approach positions the competence and integrity of the *Paku Satker* as a strategic resource determining institutional accountability advantage (Fryer et al., 2009). Agency Theory explains the oversight mechanisms and the trust relationship between leaders and financial function implementers in preventing *information asymmetry* and *moral hazard* (Alkaraan, 2015). Public Accountability Theory affirms the value of transparency and reporting reliability as core elements of public financial responsibility (Steccolini et al., 2020). The integration of these three approaches establishes the conceptual foundation for the *Paku Satker*'s three-role model—technical, strategic, and managerial—which contributes to improving the quality of financial statements and the sustainability of the Unqualified Opinion in the Indonesian Army.

LITERATURE REVIEW

Public accountability is viewed as a primary pillar of government governance oriented towards transparency, integrity, and institutional trust (Bovens, 2005). This concept has evolved from a framework of administrative compliance towards an approach that emphasizes moral responsibility, performance, and the outcomes of public policies (Bracci et al., 2015b). In the context of state financial management, accountability encompasses clarity of roles, reporting flows, and oversight mechanisms that ensure public resources are utilized efficiently and according to legal mandates (Mechkova et al., 2019). This development has given rise to the paradigm of *public financial accountability*, which positions fiscal transparency as a measure of governmental legitimacy in the eyes of the public (Conceição & Alberto, 2025). This concept serves as the basis for every public institution, including defense institutions, in managing their budgets and reporting their financial outcomes to the public and state authorities.

The defense sector is a public domain characterized by complex governance, involving chains of command, organizational hierarchy, and the management of large-scale strategic resources (Ryan, 2022). Financial management within military institutions requires accounting and oversight systems capable of balancing compliance with state regulations and dynamic operational needs (Korkmaz, 2024). Studies on *defense financial management* indicate that the effectiveness of the accountability system depends on vertical coordination and clarity of functions among work units (*Satuan Kerja*) (Schiavo-Campo & McFerson, 2008). In the Indonesian context, the Indonesian Army (TNI Angkatan Darat) manages a significant



budget allocation to support operational readiness and defense equipment modernization (Nohong et al., 2025). The Work Unit Financial Officer (*Paku Satker*) acts as a liaison between the state fiscal authority and the implementing units in the field, making this function central to maintaining the integrity of financial statements and ensuring adherence to public accountability principles.

The professionalism of public financial actors is a key determinant of successful accountability system implementation in the government sector (Osagioduwa & Ogbonmwan, 2022). Individual capabilities, which include technical expertise, ethical integrity, and managerial ability, form the foundation for the reliability of the financial statement preparation and reporting processes (Rodrigues & Craig, 2022). Recent studies emphasize that the professionalism of public financial officials relates not only to procedural compliance but also to the adaptive capacity towards changes in information systems and increasingly complex demands for transparency (Grossi et al., 2021). The quality of financial reporting depends on the actor's capacity to interpret data and accurately assess fiscal risks (Christensen & Skærbæk, 2007). In the context of defense organizations, the competence of the Work Unit Financial Officer (*Paku Satker*) is a strategic asset that ensures the effectiveness of internal control mechanisms and maintains the credibility of financial statements, thus paving the way for an *organizational resource-based approach* to explain institutional advantage.

Understanding the role of public financial actors in defense organizations requires an integrative conceptual approach. The *Resource-Based View* (RBV) explains that the competence and integrity of human resources are strategic assets that shape institutional capacity to achieve sustainable accountability performance (Barney et al., 2011). Agency Theory provides a framework for understanding the trust relationship and control mechanisms between the fiscal authority and the financial function implementers, especially in preventing *information asymmetry* (Vedula et al., 2022). Public Accountability Theory positions transparency and auditable reporting as a means of public legitimacy and a tool for social control over the management of the state budget (Guthrie et al., 2024). These three approaches are complementary in explaining the relational structure, role, and strategic value of the *Paku Satker* as a key element in the defense financial accountability system.

The challenges to public financial accountability in the defense sector are becoming increasingly complex with rising demands for transparency, efficiency, and digital technology adaptation (Gerrish, 2016). Government financial system reform necessitates adjusting organizational capacity to



regulatory dynamics, budgetary risks, and the integration of diverse information systems (Grossi et al., 2021). International studies show that defense institutions face difficulties in maintaining the consistency of internal controls due to personnel rotation and changes in fiscal policy (Alkaraan & Northcott, 2013). Other challenges arise from limitations in technical competence and analytical ability in managing financial data across work units. These conditions create the need for comprehensive reform that emphasizes enhancing human resource capacity, standardizing reporting processes, and modernizing the defense financial system. This direction of renewal serves as the basis for strengthening the *Paku Satker's* three-role model in bolstering institutional financial accountability.

Contemporary literature stresses the importance of integrating individual capabilities, financial information systems, and the value of public accountability in building adaptive defense governance (Bello-Gomez et al., 2024). An interdisciplinary approach combining resource management perspectives, agency theory, and public accountability provides the conceptual foundation for understanding the role of financial actors in complex organizations (Crowder et al., 2022). Prior research indicates that governance effectiveness relies on a balance between professional competence, internal control mechanisms, and institutional legitimacy (Patricia et al., 2025). This conceptual synthesis points toward the critical direction for forming the *Paku Satker's* three-role model—technical, strategic, and managerial—as a framework for understanding the strengthening of defense financial accountability. The model provides a basis for empirical exploration on how the financial function at the unit level can contribute to the effectiveness of the reporting system and the sustainability of the Unqualified Opinion (*Wajar Tanpa Pengecualian*).

RESEARCH METHODS

This research focuses on analyzing the strategic role of the Work Unit Financial Officer (*Perwira Keuangan Satuan Kerja* or *Paku Satker*) within the Indonesian Army's (*TNI Angkatan Darat*) financial management system. The unit of analysis includes *Paku Satker* at the main work unit level (*Satker Tingkat I*) responsible for preparing and consolidating accrual-based financial statements in accordance with government accounting standards. The research location is within the Indonesian Army environment, focusing on financial entities that perform the functions of verification, reconciliation, and reporting oversight. The research actors consist of financial officers, financial management officials, and internal auditors involved in the financial statement preparation process. Primary data were collected through in-depth interviews, non-participant observation, and the



review of financial documents and audit reports relevant to public accountability in the defense sector (Harborne et al., 2017).

This study utilizes a qualitative approach with a *case study design* to gain an in-depth understanding of the *Paku Satker's* role in maintaining the quality of financial statements and the sustainability of the Unqualified Opinion (*Wajar Tanpa Pengecualian*) (Yin, 2017). Data collection was carried out through semi-structured interviews and official document analysis using open and axial coding techniques with the assistance of *NVivo 12* software (Castleberry & Nolen, 2018). Data validity was maintained through *source triangulation*, *member checking*, and an *audit trail* to ensure the credibility and consistency of the findings (Lim, 2025). The analysis process focused on identifying thematic patterns that illustrate the *Paku Satker's* technical, strategic, and managerial roles. This research also adhered to research ethics principles, including the confidentiality of informant identities and voluntary participation consent.

RESULTS AND DISCUSSION

The Multiple Roles of Paku Satker in the Defense Accountability Ecosystem

The analysis of interview and document data using the *NVivo 12* software generated thematic patterns indicating three main dimensions of the Work Unit Financial Officer's (*Paku Satker*) role within the Indonesian Army's (*TNI Angkatan Darat*) financial accountability system. The results of the open and axial coding reveal that these roles encompass technical, strategic, and managerial functions which are interconnected in maintaining the integrity and consistency of financial reporting (Braun & Clarke, 2021). Each dimension stems from distinct operational activities but contributes to the shared objective: enhancing the reliability of financial statements and ensuring compliance with government accounting standards (Nowell et al., 2017).

The results of the thematic analysis are presented in Table 1, which summarizes the main themes and subthemes derived from the *NVivo* coding.

Tabel 1. Results of NVivo Analysis: Structure of Paku Satker Roles

No.	Main Theme	Subtheme	Brief Description
1.	Technical Role	Financial Document Verification	Examination of the administration and validity of transactions based on SAKTI.
		Financial Data Reconciliation	Alignment of data between units and tiered reporting.



2.	Strategic Role	Internal Control	The function of oversight over the recording and reporting process.
		Cross-Unit Coordination	Vertical communication between the Work Unit (<i>Satker</i>) and the central financial command.
3.	Managerial Role	Technical Coaching/Development	Increasing staff competence and forming a culture of compliance.
		Organizational Supervision	Ensuring the integrity of financial statements at the work unit level.

Sumber: NVivo 12 Data Analysis based on interviews and research documents, processed by the authors (2025)

These themes demonstrate that the activities of the *Paku Satker* are not limited to administrative functions but also involve dimensions of control and leadership within the financial reporting process. Each role contributes to the formation of a layered accountability system within the defense organization (BALL et al., 2014).

The three-role structure illustrates an accountability ecosystem that positions the *Paku Satker* as a nexus connecting state fiscal regulations and military financial operations. The technical dimension ensures the accuracy of transaction data, the strategic dimension reinforces internal control, and the managerial dimension fosters integrity-based financial leadership (Dooren et al., 2015). These findings reveal a configuration of roles relevant to the concept of public accountability in hierarchical organizations, where professional functions and control mechanisms work synergistically to maintain the transparency and credibility of financial statements (Flick, 2022). This empirical structure forms the basis for the subsequent discussion on the dynamics of governance and the challenges of implementing financial accountability in the defense environment.

Dynamics of Governance and Challenges in Financial Accountability Implementation

The defense financial governance system operates within a hierarchical structure that necessitates layered coordination between implementing units and the central command. This characteristic establishes a supervision and reporting mechanism that relies on vertical communication and adherence to state financial regulations. The processes of budget planning, execution, and evaluation are conducted in a tiered manner to maintain alignment between national fiscal policy and defense



operational requirements (Addae et al., 2023). This dynamic illustrates a complex relationship between financial authority and field implementers, which has implications for the effectiveness of public accountability in military organizations.

The research findings indicate several structural and operational constraints in the implementation of financial accountability. High personnel rotation among financial officers creates a disruption in *institutional knowledge* and affects reporting continuity (Hayee, 2025). Furthermore, limited *digital literacy* and access to integrated financial application systems, such as *SAKTI*, result in variations in data validation across units (Susanti, 2025). The tension between the function of command and administrative compliance also generates an authority dilemma in financial decision-making (Ahmed, 2024). These factors constitute systemic challenges that demand enhanced coordination, increased competence, and consistency in the application of financial procedures at every organizational level.

The identified dynamics and challenges reflect the reality of public accountability in defense organizations, which operate under the dual pressure of regulatory compliance and operational effectiveness. Contemporary literature suggests that these impediments constitute a form of *institutional friction* arising from the misalignment between bureaucratic design and technological adaptation in the public sector (Ahmed, 2024). Accountability in this context is determined not only by procedural compliance but also by the institution's capacity to build a continuous learning and coordination system (Ferlie & Ongaro, 2022). This condition demonstrates that strengthening financial defense accountability requires an institutional approach that emphasizes cross-level collaboration and increased adaptive capacity among financial personnel.

Transformation of the Paku Satker Role Towards Strategic and Sustainable Accountability

The evolution of defense financial governance indicates a shift in the *Paku Satker*'s role orientation from a purely administrative function to a strategic agent contributing to the strengthening of institutional accountability. Research findings show an increased involvement of the *Paku Satker* in the financial planning and evaluation processes, which were previously dominated by the central financial command. This involvement signifies recognition of their professional capability in maintaining data integrity and ensuring the coherence of financial reporting across organizational units. This shift aligns with literature on public sector



modernization which emphasizes the role of human resources as the main catalyst for improved accountability performance (Moynihan et al., 2020).

This transformation is also marked by the increasing use of information technology and the integration of digital financial systems, which expand the functions of oversight and financial analysis. This change demands higher adaptive capacity and analytical skills from the *Paku Satker* in interpreting transaction patterns and detecting administrative risks (Martins et al., 2025). Technology integration strengthens connectivity between units but also creates new requirements for data control and digital competence among financial personnel (O'Dwyer, 2021). Empirical findings suggest that role transformation occurs not only through structural policies but also through continuous *organizational learning* within a complex work environment.

The transformation of the *Paku Satker* role reflects the principle of the Resource-Based View (RBV), positing that human competence is a strategic asset that creates institutional advantage. From the perspective of Agency Theory, these new roles strengthen internal oversight mechanisms and narrow the *information gap* between the principal and the agent (Hood & Dixon, 2015). From the viewpoint of Public Accountability Theory, this change in orientation broadens the meaning of accountability from administrative compliance towards performance-based legitimacy and public transparency (Hood & Dixon, 2015). This concept of strategic accountability forms the basis for the development of a sustainable defense financial system, where the *Paku Satker* functions as a guardian of fiscal integrity values and a catalyst for public governance renewal.

CONCLUSION

This research examined the role of the Work Unit Financial Officer (*Paku Satker*) in supporting defense financial accountability at the military organizational level. The thematic analysis consistently identified three main roles across various work units (*Satker*). The technical role focuses on transaction accuracy and reporting compliance. The strategic role relates to oversight, coordination, and the consolidation of financial data across units. The managerial role encompasses staff development and the reinforcement of integrity values in financial management. These findings provide the understanding that the financial function in the defense environment operates as a layered system demanding the simultaneous reliability of human capital, processes, and institutional structures.

This study expands the understanding of public accountability in the defense sector through an integrative approach combining the perspectives of the *Resource-Based View*, *Agency Theory*, and *Public Accountability Theory*.



Professional capability, control mechanisms, and public legitimacy emerged as three pillars explaining the dynamics of accountability in the military environment. The application of qualitative analysis using *NVivo* software reinforced data traceability and supported the validity of the empirical findings. The results highlight the relevance of enhancing the capacity of financial personnel and integrating information systems as prerequisites for achieving strategic and sustainable accountability within defense institutions.

The scope of this research was limited to a single defense dimension using a qualitative, case study-based approach. Future studies can be directed toward a cross-dimensional analysis across other defense forces or public institutions to examine the uniformity of accountability patterns. A quantitative approach could also be employed to test the relationships between financial roles, system integrity, and the audit outcomes from supreme audit institutions.

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