
Responsibility Accounting in Supporting Good Corporate Governance Implementation: A Literature Review

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Abstract:

The dynamics of the business environment and stakeholder demands increase the urgency of implementing Good Corporate Governance (GCG), which requires a supporting system to ensure accountability and transparency. Responsibility Accounting has been identified as a potential managerial accounting mechanism for strengthening GCG principles. This study aims to examine the role of Responsibility Accounting in supporting the implementation of Good Corporate Governance. Using a literature review method with a qualitative-descriptive approach, this research analyzes national and international academic sources published between 2016 and 2025 that discuss the relationship between Responsibility Accounting and GCG. The findings indicate that this system significantly contributes to strengthening GCG principles, particularly accountability, transparency, and fairness. Responsibility Accounting enables clear tracking of responsibility, fair performance measurement based on controllable elements, and enhances the effectiveness of internal control. However, its implementation still faces challenges such as limited technological infrastructure, managerial resistance, and insufficient organizational policy support. Therefore, the successful implementation of this system requires strong top management commitment, integration with information systems, and adequate human resource capacity.

Keywords: *Responsibility Accounting, Good Corporate Governance, Accountability, Transparency, Managerial Control.*

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INTRODUCTION

The changing global business environment that is increasingly dynamic requires organizations to adapt in maintaining competitiveness while increasing company value. Operational complexity, information technology developments, and stakeholder demand for transparency and accountability make the implementation of good corporate governance even more relevant. GCG is not only seen as a formal mechanism required by regulators, but also as a strategic framework that can strengthen public trust, minimize the risk of fraud, and improve organizational performance in the long term (Boulhaga et al., 2023; Dang, 2024).

Several studies show that the application of GCG principles has a significant impact on the financial and non-financial performance of organizations. First, it emphasizes that good governance improves managerial efficiency and organizational accountability through a clear and structured division of responsibilities. Second, adding that the application of the principles of

transparency and social responsibility strengthens the legitimacy of the organization in the eyes of the public, especially in the context of crises such as the COVID-19 pandemic which demands information disclosure and organizational responsiveness to social issues. Third, it explains that Good Corporate Governance plays an ethical role as an ethical mechanism that ensures that financial reporting practices are carried out transparently, responsibly, and in line with the principles of corporate social responsibility, thereby avoiding management from the practice of profit manipulation (earnings management). Thus, GCG not only serves as an instrument of regulatory compliance, but also as a strategic foundation to build stakeholder trust and improve organizational performance in a sustainable manner (Al-Qudah, 2023; Dang, 2024; Mutuc et al., 2019).

However, the successful implementation of GCG requires the support of a managerial system that can ensure that everyone in the organization carries out their responsibilities consistently and measurably. It is in this context that the concept of Responsibility Accounting becomes very relevant. Responsibility Accounting is a managerial accounting system that focuses on reporting performance based on responsibility centers such as cost, revenue, profit, and investment centers. This system allows organizations to attribute performance results to those who have authority over the use of resources. Thus, Responsibility Accounting supports the creation of a clear and auditable internal accountability mechanism (Dang, 2024; Owino et al., 2016).

The relationship between Responsibility Accounting and GCG can be seen from the principles that underlie both. First, in terms of accountability, Responsibility Accounting ensures that every decision and use of resources can be traced to the authorities. Second, in terms of transparency, the Responsibility Accounting reporting system allows top management to obtain an objective picture of organizational performance in real-time and based on verified data. Third, in terms of fairness, Responsibility Accounting assesses managers only based on factors that they can control (controllability principle), thereby reducing the potential for moral hazard. Fourth, in terms of responsibility and social ethics, Responsibility Accounting can also be integrated with corporate social responsibility reporting (Social Responsibility Accounting), which strengthens the legitimacy of the organization in the eyes of stakeholders. Thus, Responsibility Accounting not only serves as a technical accounting tool, but also as a strategic instrument that strengthens the foundations of ethics and organizational governance (Alassuli, 2024; Anagnostopoulou et al., 2021; Boulhaga et al., 2023; Daryaei et al., 2024; Giang et al., 2025; Khuong et al., 2022).

Furthermore, previous literature shows that the concept of responsibility accounting has a strong theoretical foundation across various governance perspectives. Within agency theory, responsibility accounting is positioned as an accountability mechanism that minimizes conflicts between managers (agents) and owners (principals) through responsibility-based reporting (Giang et al., 2025). From the perspective of stewardship theory, responsibility accounting highlights the moral commitment of managers to organizational goals, emphasizing trust, integrity, and collective interest over self-interest (Daryaei et al., 2024). Meanwhile, in the context of internal control theory, responsibility accounting functions as a preventive control mechanism that reduces the risk

of policy deviations and enhances organizational compliance (Boulhaga et al., 2023; Khuong et al., 2022).

Although a substantial body of research has examined the implementation of good corporate governance (GCG), most studies continue to focus on its relationship with financial performance, sustainability, or regulatory compliance. In contrast, empirical studies that explicitly investigate how responsibility accounting functions as a supporting system in the implementation of GCG principles remain relatively limited, particularly in developing-country contexts such as Indonesia and the broader ASEAN region (Dang, 2024; Khuong et al., 2022). Recent studies further emphasize the existence of a conceptual gap in understanding responsibility accounting as a governance mechanism rather than merely a managerial accounting tool (Alassuli, 2024; Giang et al., 2025; Sithole et al., 2025).

These limitations indicate the existence of a research gap from **conceptual, empirical, and contextual** perspectives. Conceptually, the relationship between **responsibility accounting** and good corporate governance (GCG) has not yet been comprehensively articulated within a unified theoretical framework. Empirically, cross-sectoral evidence on the effectiveness of responsibility accounting in strengthening governance accountability and transparency remains limited. Contextually, most prior studies have concentrated on large corporations or public institutions in developed countries, while the application of responsibility accounting in organizations operating in developing countries has received relatively little scholarly attention (Dang, 2024; Owino et al., 2016).

Based on the research background and gaps that have been identified, the research questions asked in this study are as follows: first, how can the role of responsibility accounting support the implementation of Good Corporate Governance (GCG)? Second, what are the mechanisms and aspects in responsibility accounting that contribute to increasing accountability, transparency, and fairness in GCG? Third, how can the limitations of previous research (research gap) regarding the relationship between responsibility accounting and GCG be overcome through this literature review approach?

Thus, this literature review aims to provide a comprehensive understanding of how responsibility accounting can support the implementation of GCG. Through an analysis of previous research, this paper will identify the contribution of responsibility accounting to the key principles of GCG, outline the opportunities and challenges of its implementation, and offer practical implications for organizations. It is hoped that this study will not only enrich academic literature, but also make a real contribution to the development of managerial practices based on accountability, transparency, and sustainability.

RESEARCH METHODS

This study uses the Systematic Literature Review (SLR) method with a descriptive qualitative approach to analyze the relationship between responsibility accounting and the implementation of Good Corporate Governance (GCG). This approach was chosen because it is able to present conceptual synthesis and empirical findings systematically from various previous

studies, resulting in an in-depth understanding of the contribution of responsibility accounting to GCG principles.

The SLR method has been widely recognized in accounting and management research as an effective approach to identifying key trends, gaps in the literature, and integrating findings from various studies (Kitchenham & Charters, 2007; Tranfield et al., 2003). This approach is also in line with research that uses SLR to analyze the impact of the implementation of artificial intelligence in managerial decision-making processes on business ethics and organizational sustainability. The study confirms that SLR is effective for systematically identifying key trends and gaps in the literature, making it relevant to be applied in managerial accounting studies that focus on ethics, transparency, and sustainability (Insirat et al., 2025).

The study was conducted by adapting the framework of Watase & Uake (2021) and following the principles of PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), which emphasizes four main stages in the SLR process, namely (1) identification, (2) screening, (3) eligibility, and (4) synthesis. These four stages are described as follows:

1. Identification

In the initial stage, the researcher searched the literature from various academic databases such as Google Scholar, Scopus, and ScienceDirect, using the keywords: "responsibility accounting," "accountability system," "corporate governance," "internal control," and "managerial responsibility." The initial search results obtained 192 articles relevant to the topics of responsibility accounting and Good Corporate Governance (GCG). Next, automatic screening is carried out for:

- a) Duplicate articles (0 articles deleted),
- b) Articles that do not meet the criteria for the year of publication (2015–2025) as many as 63 articles,
- c) Articles that are not included in the category of indexed journals (Q1–Q4) as many as 29 articles,
- d) Articles without abstracts, 2 articles.

So that a total of 98 articles entered the screening stage.

2. Screening

At this stage, 98 articles that have been selected are further examined based on inclusion and exclusion criteria, namely:

- a) Publication year between 2016–2025,
- b) The focus of the discussion is related to responsibility accounting and corporate governance (GCG),
- c) Written in Indonesian or English,
- d) Have open access to the full text.

From the results of the examination, 83 articles were not accessible in full text form or were not relevant to the focus of the study. Thus, 15 articles were declared to have passed to the next stage (eligibility).

3. Eligibility (Eligibility and Quality Evaluation)

There are 15 articles that meet the eligibility criteria and then evaluated in depth through content analysis. Evaluations include:

- a) Conformity of the concept with the theme of responsibility accounting and Good Corporate Governance,
- b) Methodological quality (clarity of research design, data, and analysis),
- c) Theoretical and practical contribution to strengthening GCG (accountability, transparency, and fairness) principles.
- d) The results of the evaluation showed that the fifteen articles had a significant contribution in explaining the relationship between responsibility accounting and managerial control mechanisms and the principles of good corporate governance.

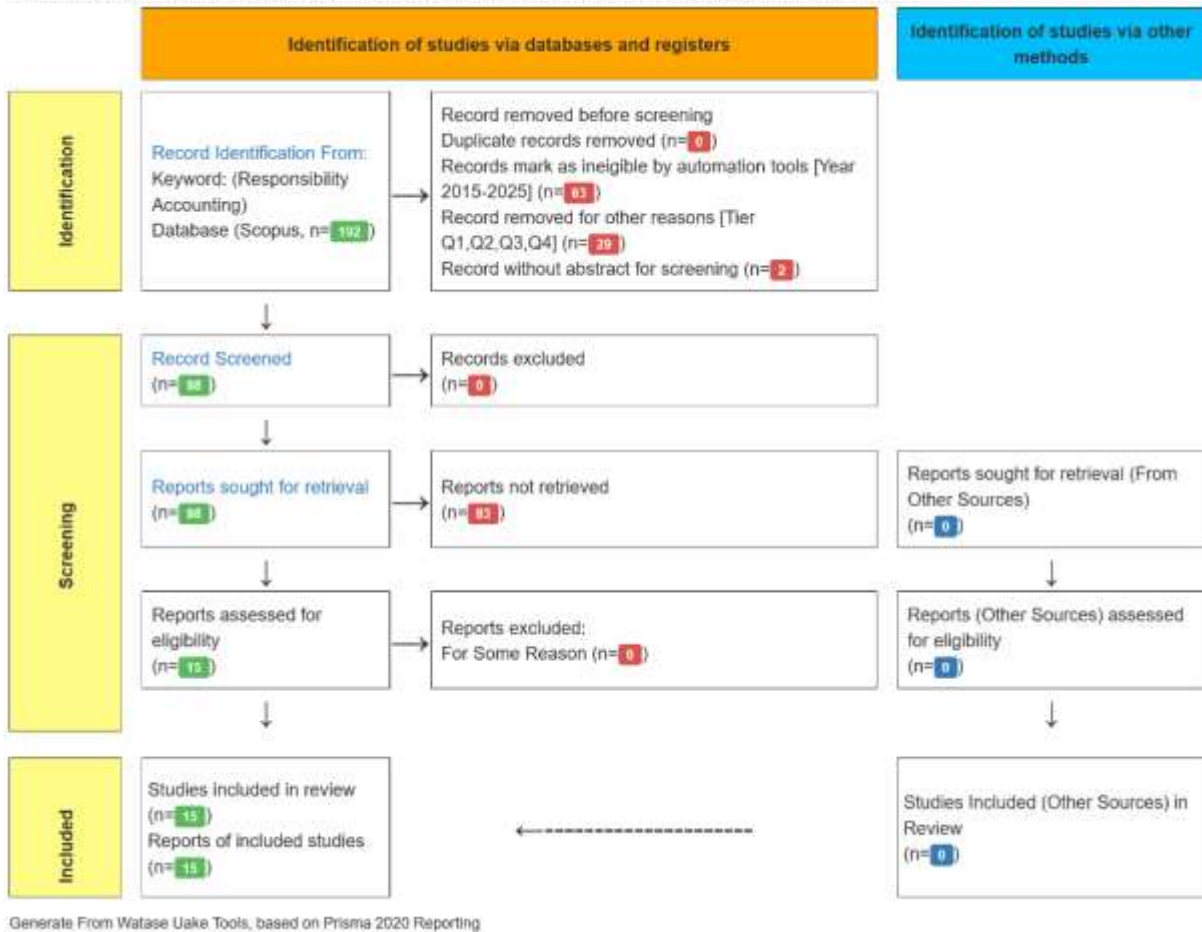
4. Synthesis (Synthesis and Conceptual Analysis)

The final stage involves thematic synthesis to summarize the findings of the passing article. The synthesis is carried out with a narrative approach and results in three main themes:

- a) The role of Responsibility Accounting in strengthening the principles of accountability, transparency, and fairness in the organization.
- b) The relationship between the managerial reporting system and internal control with the mechanism for implementing Good Corporate Governance.
- c) Identify research gaps and further research directions, especially in the context of the integration of accountability accounting systems with ethics and sustainability-based performance reporting.

From the results of the synthesis, a conceptual model was obtained that shows that responsibility accounting functions as a managerial accountability instrument that supports the implementation of GCG effectively through transparent, measurable, and performance-oriented accountability reporting.

Prisma Reporting: Responsibility Accounting Dalam Mendukung Penerapan Good Corporate Governance



RESULTS AND DISCUSSION

Responsibility Accounting is a system that emphasizes managerial accountability through accountability reporting based on responsibility centers. Within the framework of Good Corporate Governance, Responsibility Accounting is an important instrument in ensuring the principles of Accountability, Transparency, Fairness, and Responsibility

Responsibility Accounting builds an internal monitoring system that links planning–controlling–evaluating, and ensures that each organizational unit is responsible for both financial and non-financial results.

1. The role of Responsibility Accounting can support the implementation of Good Corporate Governance

a) Responsibility Accounting as an Instrument of Managerial Accountability.

Drawing on prior empirical evidence, responsibility accounting has been shown to function as a primary mechanism for enforcing internal managerial accountability (Dang, 2024; Owino et al., 2016). In both public and private organizations, responsibility accounting facilitates a clear delineation of responsibilities among managers and organizational units. Each unit is assigned specific budgets, performance targets, and accountability reports,

thereby strengthening managerial control and enhancing transparency in decision-making processes.

Dang (2024) found that decentralization through responsibility accounting improves role clarity, enhances work efficiency, and fosters a culture of accountability. Similarly, Owino et al. (2016) emphasized that responsibility accounting enables university leaders to objectively evaluate the performance of each department, thereby strengthening the principle of accountability in the public sector. Responsibility accounting also promotes a bottom-up accountability approach, in which clearly defined responsibilities and performance outcomes serve as the basis for evaluation. This principle aligns with the core values of good corporate governance, which emphasize transparency and clarity of roles within organizations.

b) Responsibility Accounting as a Mechanism for Transparency and Internal Control.

Previous studies demonstrate that responsibility accounting systems establish transparent internal control and reporting mechanisms within organizations (Boulhaga et al., 2023; Khuong et al., 2022). Khuong et al. (2022) explain that responsibility centers serve as a critical instrument for ensuring that every operational decision can be traced and evaluated. Each responsibility center produces reports that clearly link performance outcomes with the resources utilized. Boulhaga et al. (2023) further reinforce these findings by emphasizing that the integration of responsibility accounting with internal control systems reduces opportunistic behavior, enhances accounting conservatism, and improves the overall quality of financial reporting. Beyond creating a formal reporting structure, responsibility accounting also cultivates a culture of information disclosure. Through periodic reporting and variance analysis, management is able to detect irregularities in a timely manner and continuously improve performance. Consequently, responsibility accounting strengthens transparency—one of the core pillars of good corporate governance—and supports the effectiveness of managerial supervision.

c) Responsibility Accounting as a Tool of Ethics and Fairness in Performance Evaluation.

Daryaei et al. (2024) and Anagnostopoulou et al. (2021) highlight the role of responsibility accounting as a moral and ethical instrument within governance structures. Daryaei et al. (2024) introduce the concept of moral technology, in which responsibility accounting functions to balance managerial discretion with accountability for outcomes. Through this mechanism, responsibility accounting creates an ethical space that encourages managers to act fairly, rationally, and in alignment with organizational values.

Similarly, Anagnostopoulou et al. (2021) demonstrate that the implementation of responsibility accounting in nonprofit organizations promotes fairness and equity in resource allocation. By ensuring that budget utilization is traceable and justifiable, responsibility accounting strengthens ethical accountability and reinforces integrity in organizational decision-making. Viewed from this perspective, responsibility accounting is not merely an accounting technique but an organizational ethics instrument that supports

fairness, integrity, and trust. Performance evaluation based on the principle of controllability further enhances fairness, reduces bias, and fosters mutual trust among organizational actors.

Beyond internal ethics, recent studies expand the role of responsibility accounting toward social responsibility and organizational legitimacy (Alassuli, 2024; Giang et al., 2025). Alassuli (2024), in *The role of environmental accounting in enhancing corporate social responsibility and sustainable performance*, demonstrates that social responsibility accounting enables organizations to assess and report their social and environmental impacts in a systematic and accountable manner. Complementing this view, Giang et al. (2025) emphasize that responsibility accounting strengthens corporate legitimacy by promoting social transparency and linking resource efficiency with sustainability performance. Through this broader orientation, responsibility accounting evolves from a managerial control system into a governance mechanism that integrates ethical conduct, social responsibility, and stakeholder trust.

Responsibility Accounting extends the concept of responsibility from individuals to institutions. When organizations associate financial performance with social, they demonstrate a commitment to responsibility and sustainability, two essential elements of modern Good Corporate Governance.

d) Thematic Synthesis

From all the literature analyzed, four major themes were found that describe the relationship between Responsibility Accounting and GCG principles:

Tabel 1. Responsibility Accounting

Tema Utama	Strengthened GCG Principles	Conceptual Implications
Managerial Accounting	Accountability	Responsibility Accounting builds a measurable and auditable responsibility system.
Transparency and Internal Controls	Transparency	Responsibility Accounting creates open performance reports and increases stakeholder trust.
Ethics and Justice Evaluation	Fairness dan Integrity	Responsibility Accounting ensures fair performance evaluation through the principle of controllability.
Social Responsibility and Legitimacy	Responsibility	Responsibility Accounting extends governance to the social and ethical realms of the company.

2. Mechanisms and aspects in Responsibility Accounting that contribute to increasing accountability, transparency, and fairness in GCG

a) Decentralization Mechanism and Responsibility Centers

The research findings confirm that responsibility accounting operates through the establishment of responsibility centers, including cost centers, revenue centers, profit centers, and investment centers, which collectively support organizational decentralization (Dang, 2024; Khuong et al., 2022). This decentralization creates clarity of authority and responsibility at every level of the organization. Dang (2024) demonstrates that a

decentralized, responsibility accounting-based management structure encourages managerial participation in decision-making and strengthens managers' sense of ownership over performance outcomes. Similarly, Khuong et al. (2022) find that this mechanism simplifies internal control processes, as each organizational unit produces separate and transparent reports that can be independently audited. Furthermore, Pong and Fong (2023) highlight that decentralization within accountability systems not only enhances operational effectiveness but also strengthens managers' moral resilience and ethical spirituality when facing financial dilemmas. Collectively, these findings suggest that responsibility accounting functions not only as a technical control mechanism but also as a foundation for ethical character formation within responsible governance.

Decentralization in Responsibility Accounting strengthens the principle of accountability because each organizational unit has clear responsibilities, as well as strengthens transparency because performance results can be objectively compared between units. In addition, this system also increases fairness because each manager is judged only based on factors that are within his control (controllability principle).

b) Performance Reporting and Evaluation Mechanism

Previous research indicates that one of the most critical components of responsibility accounting is its performance reporting and evaluation system (Boulhaga et al., 2023; Owino et al., 2016). Responsibility accounting reports typically present comparisons between budgeted figures and actual performance, accompanied by variance analysis to assess efficiency and effectiveness. Owino et al. (2016) explain that, in public universities, responsibility accounting reports enable objective evaluation of each department's contribution to organizational goal achievement. Similarly, Boulhaga et al. (2023) find that responsibility accounting-based reporting systems strengthen internal oversight and encourage accounting conservatism, thereby enhancing transparency.

The study Abed et al. (2022) titled "The Moderating Effects of Corporate Social Responsibility on the Relationship between Creative Accounting Determinants and Financial Reporting Quality" reinforces these findings by showing that CSR can moderate the relationship between creative accounting determinants and financial reporting quality. In other words, the implementation of social responsibility-based reporting helps to suppress accounting manipulation and increase the credibility of financial statements. This is in line with the main goal of Responsibility Accounting, which is to ensure reporting integrity and build auditable transparency in every organizational activity.

c) Evaluation Mechanism Based on the Principle of "Controllability"

Responsibility Accounting assesses managers' performance based on factors they can directly control. The study explained that the principle (Anagnostopoulou et al., 2021)(Daryaei et al., 2024) of controllability in Responsibility Accounting ensures that performance appraisals are carried out fairly and rationally.

(Anagnostopoulou et al., 2021) affirming that controllability is not only a technical principle, but also an ethical principle, because it demands fairness in assessing the results

of work. It added that the Controllability-based evaluation mechanism encourages honest managerial behavior, avoids data manipulation, and strengthens the culture of organizational integrity.(Daryaei et al., 2024)

Research in (Inostroza-Araya et al., 2024)"Professional ethics and social responsibility in higher education" expands on this idea by showing that ethical fairness in the performance evaluation of accountants and auditors in educational institutions builds a strong professional moral awareness. These findings are in line with the principles of Responsibility Accounting which is based on controllability — where fairness in valuation not only improves performance, but also strengthens ethics and professionalism in governance.

d) Internal Control and Supervision Mechanism

According to prior studies, responsibility accounting functions synergistically with internal control systems by providing both financial and non-financial information that enables the timely detection of deviations and the implementation of corrective actions (Boulhaga et al., 2023; Khuong et al., 2022). Boulhaga et al. (2023) explain that responsibility accounting strengthens the linkage between internal control and managerial accountability, as all organizational activities are supported by formal responsibility reports. In addition, Khuong et al. (2022) argue that responsibility accounting establishes a transparent audit trail in which every transaction can be traced to the responsible organizational unit. Supporting this argument, Choi et al. (2021) find that firms implementing responsible reporting practices are better able to maintain reporting quality even under conditions of financial distress. This shows that internal control mechanisms based on Responsibility Accounting and CSR can strengthen governance resilience in the midst of high-risk conditions.

e) Social Mechanism and Organizational Responsibility (Social Responsibility Dimension)

Recent studies have expanded the role of responsibility accounting into the social domain by introducing the concept of social responsibility accounting (SRA), which integrates financial and social reporting to enhance public trust in organizations (Alassuli, 2024; Giang et al., 2025).

Alassuli (2024) explains that social responsibility accounting has been utilized to report organizational contributions to society during the COVID-19 pandemic, highlighting its relevance in times of social crisis. Complementing this perspective, Giang et al. (2025) affirm that social responsibility accounting broadens the meaning of corporate responsibility by positioning it as an essential element of corporate legitimacy. Furthermore, empirical evidence suggests that the integration of ethical values, spirituality, and social responsibility into managerial decision-making fosters moral governance, thereby reinforcing the principles of responsibility and integrity within organizations (Inostroza-Araya et al., 2024; Pong & Fong, 2023). Thus, the social aspect of Responsibility Accounting expands the focus of GCG from administrative compliance to ethical, equitable, and sustainability-oriented governance.

f) Thematic Synthesis

Table 2. Thematic Synthesis

Responsibility Mechanism	Accounting	Supported Principles	GCG	Implications for GCG
Decentralization and Responsibility Center	and	Accountability, Transparency		Improve vertical accountability and decision-making efficiency
Performance Reporting and Evaluation	and	Accountability, Transparency		Establish an open and auditable reporting system
Controllability-Based Evaluation		Fairness, Integrity		Ensuring fairness and rationality in performance appraisals
Internal Control		Transparency, Accountability		Reduce the chances of irregularities and increase the credibility of reporting
Social Responsibility	Accounting and	Responsibility, Fairness		Extending organizational responsibilities to social and moral aspects

3. The limitations of previous research (research gap) regarding the relationship between responsibility accounting and GCG can be overcome through a literature review approach

a) **Conceptual Gap: Responsibility Accounting has not been directly linked to the GCG Principles.** Most prior studies primarily emphasize responsibility accounting in the context of measuring organizational performance and efficiency, without explicitly linking it to key pillars of good corporate governance—such as accountability, transparency, and fairness (Dang, 2024; Owino et al., 2016).

This literature review fills this gap by integrating the concept of Responsibility Accounting into the GCG framework, explaining how Responsibility Accounting functions as an accountability system that upholds the principles of governance in both the public and private sectors.

Through thematic synthesis, the relationship between Responsibility Accounting and GCG is explained conceptually that Responsibility Accounting is not only a control tool, but an internal governance mechanism that fosters accountability and transparency.

b) **Empirical Gap: Limited Evidence on the Effectiveness of Responsibility Accounting on GCG**

Previous empirical studies demonstrate a positive relationship between responsibility accounting, internal control systems, and accounting conservatism (Boulhaga et al., 2023; Khuong et al., 2022). However, most studies are partial and contextual (e.g. specific sectors or countries), so they do not provide comprehensive evidence on the role of Responsibility Accounting in strengthening governance in different types of organizations.

By reviewing the contexts of both public organizations, private companies, and social institutions, this literature review provides a holistic view that the principles of Responsibility Accounting are universal and can be applied in various governance systems.

The descriptive narrative approach confirms that Responsibility Accounting is effectively applied to achieve transparency, efficiency, and managerial fairness across sectors, not just in profit organizations.

c) Methodological Gap: Lack of Integrative Approach

Most previous Responsibility Accounting and GCG research still used a descriptive quantitative approach or a single case study, which limited the understanding of the theoretical relationships between variables. For example, the study only analyzes the relationship between Responsibility Accounting and organizational ethics without reviewing its impact on the GCG system. The systematic literature review method, employing a descriptive qualitative approach, enables cross-methodological synthesis by integrating empirical and conceptual findings to develop a new theoretical framework (Anagnostopoulou et al., 2021; Daryaei et al., 2024).

By analyzing various approaches (quantitative, conceptual, case studies), this research produces an integrative model that describes the role of Responsibility Accounting as a bridge between the internal control system and GCG principles.

d) Contextual Gap: Lack of Study in Developing Countries

Several studies conducted in developing countries, including Saudi Arabia and Vietnam, indicate that responsibility accounting has a significant impact on managerial and organizational performance within the Asian region (Alassuli, 2024; Dang, 2024; Giang et al., 2025). Despite these findings, empirical research examining responsibility accounting in the context of Indonesia, Malaysia, and the broader ASEAN region remains limited. Moreover, existing studies have rarely integrated responsibility accounting into analyses of corporate governance reforms, leaving an important gap in the governance-oriented accounting literature.

This literature review highlights the importance of advanced research in developing countries, where internal control systems and a culture of accountability are still in development.

Responsibility Accounting can play a role as a tool for the transition to modern governance, especially in increasing transparency and public accountability.

The context of developing countries shows the high relevance of Responsibility Accounting as a means of governance reform, as it helps to build a systematic culture of responsibility amid weak external oversight structures.

e) Synthesis of Research Gap and Contribution of Literature Review

Table 3. Research Gap and Literature Review Contribution

Gap Type	Description of Previous Research Problems	Contributions of this literature review
Conceptual	The relationship between Responsibility Accounting and GCG has not been explicitly defined.	Develop a conceptual model of Responsibility Accounting and GCG based on the principles of

		accountability, transparency, and fairness
Empirical	Previous studies were partial and sector-specific.	Generate cross-contextual understanding (public, private and social).
Methodological	Previous research approaches were limited to quantitative or single case studies.	Using the SLR and Qualitative Synthesis approaches to produce integrative analysis.
Contextual	Lack of Responsibility Accounting and GCG research in developing countries.	Identify the potential of <i>Responsibility Accounting</i> as an instrument for governance reform in the context of developing countries.

CONCLUSION

A systematic literature review of international research from 2016–2025 reveals that Responsibility Accounting plays a pivotal role in bolstering Good Corporate Governance (GCG) by embedding values of accountability, transparency, fairness, and social responsibility. As a managerial reporting system and governance tool, it fosters decentralized accountability through responsibility centers, enhancing internal oversight and organizational culture; promotes transparent, objective reporting to mitigate moral hazards and build trust; integrates with Corporate Social Responsibility (CSR) to elevate financial reporting quality and curb manipulation; and merges financial, social, and environmental disclosures to reinforce reputation and legitimacy. The review identifies key gaps in conceptual, empirical, methodological, and contextual areas, positioning Responsibility Accounting as a strategic enabler of ethical, sustainable GCG via supportive policies, technology-driven reporting, and enhanced human resources. For future research, studies should empirically test these linkages in emerging markets like Indonesia, employing advanced methodologies such as longitudinal analyses or mixed-methods approaches to address contextual gaps and explore technology's moderating effects on Responsibility Accounting's GCG outcomes.

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