



FEMINIST ACCOUNTING AND THE NARRATIVE OF STATE FISCAL ACCOUNTABILITY

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ABSTRACT

This research aims to analyze how fiscal accountability is constructed in budget narratives from a feminist accounting perspective. The research uses qualitative content analysis with a critical paradigm applied to the narrative text of the 2023-2025 State Budget Financial Notes. The analysis is conducted using the directed content analysis framework derived from feminist accounting and critical accounting theories. The research findings indicate that fiscal accountability is predominantly framed by a masculine fiscal rationality that emphasizes efficiency, stability, and economic growth. Technocratic language and procedural compliance serve as legitimizing mechanisms that reinforce the centralization of state control. In this framing, women's care work and contributions experience structural invisibility, while the care dimension is reduced to output-based sectoral programs. This research expands the theoretical understanding that fiscal accountability is not value-neutral, but rather shaped by power relations and specific measurement logics. In terms of policy, these findings indicate the need for a shift toward fiscal accountability that is more relational and sensitive to care and social justice. The novelty of this research lies in its critical reading of the state budget narrative as an accounting practice that both reproduces and limits the meaning of fiscal accountability.

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1. INTRODUCTION

Fiscal accountability is widely understood as a key principle in public financial management because it forms the basis for the legitimacy of public resource use and the evaluation of government performance. In public accounting literature, fiscal accountability is generally framed thru efficiency, effectiveness, and performance orientation as indicators of budget policy success, reflecting the dominance of economic rationality in public governance (Bracci et al., 2021).

This framing is represented thru technocratic language, performance measurement systems, and adherence to formal procedures and regulations, which strengthens the role of data-driven accountability and control mechanisms in public governance (Argento et al., 2025). However, critical and feminist accounting studies assert that accounting is not a neutral practice, but actively shapes social reality thru the choices of rationality, language, and categories used to define value and performance (Hines, 1988; Lehman, 1992). This perspective opens up the understanding that state budget documents not only function as technical instruments, but also as socio-political texts that contain value assumptions, policy legitimacy, and specific power relations (Broadbent & Laughlin, 2003).

Several previous studies have addressed the issue of gender in fiscal policy through the approaches of gender-responsive budgeting (GRB) and gender mainstreaming, with the aim of correcting assumptions of budget neutrality and promoting equitable distribution of public resources. The literature indicates that GRB has normative potential to shift budget orientation from mere efficiency toward social equity, but its success is highly dependent on political support, institutional capacity, and integration into the main budget process (Rubin & Bartle, 2021). Systematic review studies also confirm that GRB practices in various countries tend to be partial, fragmented, and easily marginalized, especially in the context of fiscal crises when the logic of budget discipline reasserts itself (Polzer et al., 2021). On the other hand, studies in feminist accounting and feminist economics emphasize that care work and social contributions that underpin economic sustainability are systematically marginalized because they are not integrated into formal economic and accounting measurement frameworks that are output-oriented and measurable (Haynes, 2017; Risse, 2025). Even in the context of post-New Public Management reforms, gender mainstreaming often falls into the measurability trap, where achieving quantitative targets is not accompanied by changes in power relations and substantive recognition of reproductive and relational work (Wittbom & Häyryén, 2021).

Based on this literature, there is a research gap in the study of fiscal accountability, particularly in the lack of critical reading of the narrative in the State Budget Financial Notes as a text that reproduces certain economic rationalities. Previous research findings have not systematically linked critiques of fiscal rationality, understood as a social construct that shapes what is recognized and ignored in accounting practices (Hines, 1988), and as an accountability framework oriented toward procedural compliance and technocratic control, with its implications for the invisibility of women's work and the marginalization of care practices in state financial management. Additionally, the potential for relational accountability, which emphasizes social relations, care, and substantive justice, remains relatively unexplored within the context of state fiscal narratives, despite having been conceptually discussed in critical accounting and counter-accounting literature as an emancipatory practice that emphasizes plurality, care, and substantive justice (Gallhofer & Haslam, 2003).

Responding to this gap, this research offers novelty by focusing on the state budget narrative as an arena for shaping the values, meaning, and legitimacy of fiscal accountability. This research examines how masculine fiscal rationality, the meaning of care and social welfare, the invisibility of women's work, and the language of power and state control intertwine in framing fiscal accountability. Thus, the aim of this research is to reveal how state fiscal accountability is shaped by specific logics of value and power relations, while also opening up space for a feminist re-reading of accountability, care, and social justice in state financial management.

2. RESEARCH METHODS

This research uses qualitative content analysis with a critical paradigm approach to the narrative text of the Financial Notes of the State Revenue and Expenditure Budget (APBN) for the years 2023-2025. This document was selected as a data source because it is an official state document that explicitly contains the assumptions, priorities, and justifications of fiscal policy, making it relevant for examining the rationality of values and power relations that frame fiscal accountability. In this study, the State Budget Financial Notes are treated as a social and political text that represents a certain legitimacy in the management of state finances.

Content analysis was chosen because it allows for an examination of the meaning, values, and power relations embedded in public policy texts, going beyond simply counting the frequency of terms or themes (Krippendorff, 2022). The analysis design used is directed content analysis, with a category framework derived from feminist accounting theory and critical accounting literature. Therefore, the analysis is directed toward validating or expanding feminist conceptual frameworks, such as masculine rationality, care, invisibility, and relational accountability, working within or limited by the state's fiscal narrative, without the aim of inductively building new theory (Hsieh & Shannon, 2005).

The coding framework consists of five main categories. Masculine Fiscal Rationality is used as an analytical category to identify the dominance of efficiency, stability, growth, and technocratic control values in the state budget narrative, which is rooted in critiques of the claims of neutrality and rationality of modern accounting in critical and feminist accounting literature (Hines, 1988; Lehman, 1992). Care and social welfare refer to the perspectives of feminist economics and feminist accounting, which view care work, including health, education, and social care, as a prerequisite for human capability development and the foundation of economic sustainability, although its contribution is often unrecognized in formal economic measurement systems (Folbre, 2006). Women's invisibility is used to read the absence of recognition for unpaid domestic and care work, building on Hines' (1988) critique of how accounting recognition and measurement determine what becomes visible and invisible. The Language of State Power and Control examines how technocratic language, procedural compliance, and centralization are framed as accountability (Foucault; Broadbent & Laughlin, 2003). Relational accountability is used as a reflective category to identify the potential presence of justice, care, and social relations language as an early form of counter-accounting in the state's fiscal narratives (Gallhofer & Haslam, 2003).

The analysis process is conducted iteratively thru in-depth reading of the state budget text, paragraph coding, and writing analytical memos. Validity is maintained thru theoretical coherence, category transparency, and the traceability of relationships between data, code, and interpretation (Krippendorff, 2022; Yin, 2018).

3. RESULT AND ANALYSIS

Masculine Fiscal Rationality. The analysis results show that the APBN budget narrative is predominantly framed by masculine fiscal rationality, which places efficiency, stability, and economic growth as the primary values of state financial management. Within the framework of budget efficiency and discipline, the budget text consistently emphasizes optimizing spending, controlling the deficit, and limiting the debt ratio as the main indicators of fiscal success. The budget is positioned as a technocratic control instrument oriented toward long-term fiscal sustainability.

Within the framework of economic stability and resilience, the state is presented as the central actor in maintaining macroeconomic balance thru fiscal buffer management, inflation stability, and the synergy of fiscal, monetary, and financial sector policies. Economic resilience is represented thru macro indicators and technical projections, with minimal emphasis on the social dimension of that resilience.

Meanwhile, the growth and competitiveness framework shows the dominance of the productivity, investment, and structural transformation narrative. Economic growth is positioned as the main goal of fiscal policy, with infrastructure development, industrial downstreaming, and global competitiveness as priorities. Despite the emergence of the term "inclusivity," growth remains the dominant goal defining the success of budget policies.

Table 1. Narrative Patterns in the State Budget Documents - Masculine Fiscal Rationality

Dimension	Dominant Narrative Pattern	Main Text Indicator
Budget Efficiency and Discipline	The budget is framed as an instrument of control and optimization.	Deficit control, debt ratio limits, efficiency in non-priority spending
Economic Stability and Resilience	The state as the guardian of macroeconomic stability and a fiscal buffer.	Inflation stability, cash management, fiscal-monetary collaboration
Growth and Competitiveness	Growth as the primary goal of fiscal policy	Infrastructure, investment, economic transformation, global competitiveness

The findings of this research indicate that masculine fiscal rationality in the state budget narrative operates by defining fiscal success as centered on efficiency, stability, and economic growth. The emphasis on controlling the deficit, debt ratio, and optimizing spending represents the budget as an instrument of technocratic control that assesses the country's performance thru numerical indicators. This pattern aligns with criticisms in public accounting literature that highlight how modern fiscal architecture and accounting governance tend to prioritize discipline and measurability as sources of policy legitimacy, often at the expense of reflection on broader social values (Heald & Hodges, 2024).

This technocratic orientation is reinforced thru the framing of economic stability and resilience, which relies on macroeconomic indicators and technical projections. Resilience is reduced to a matter of fiscal balance and aggregate economic stability, while the social dimensions of vulnerability and well-being receive less emphasis. Critical accounting literature suggests that the dominance of this kind of performance logic and measurement has the potential to narrow the meaning of public value, as only measurable aspects are considered relevant in fiscal decision-making (Bracci et al., 2021; Van der Kolk, 2022).

Within the framework of growth and competitiveness, productivity and investment are positioned as the main objectives of budget policy, with economic growth serving as an almost taken-for-granted indicator of success. This approach reflects the trend toward performance-based budgeting, which normalizes target and output achievement as a measure of policy rationality. As shown by (Mauro et al., 2019), this logic creates 'illusory constructs', where the achievement of indicators and targets gives the impression of rationality and compliance, but does not guaranty the realization of substantive policy impacts. In this context, inclusiveness serves as a complementary narrative, without shifting the center of fiscal rationality, which remains growth-oriented.

Care and Social Welfare. This finding indicates that the care dimension is present in the state budget, but is positioned more as a sectoral program rather than as a foundation of fiscal rationality. Within the framework of social health and reproduction, the state affirms its commitment to healthcare services throughout the life cycle, including maternal and child health, reducing stunting, and national health insurance. However, the health narrative is primarily represented thru program output achievements and the expansion of formal service coverage, without explicit recognition of the daily care work taking place at the household and community levels.

A similar pattern is also evident in the framework of human education and development, where education is framed as an economic investment to improve the quality of productive and competitive human resources.

The policy direction emphasizes improving competence, aligning education with labor market needs, and increasing the efficiency of education governance. In this framing, the value of care in education appears instrumentally, that is, insofar as it contributes to increased economic productivity.

Meanwhile, within the framework of social protection, the state budget shows an expansion of social assistance programs, especially during times of crisis and economic recovery. Nevertheless, social protection is presented as a reactive and output-based mechanism, with an emphasis on the number of beneficiaries and the effectiveness of distribution. This approach has not yet established social protection as a long-term structure within the budget narrative.

Table 2. Narrative Patterns in the State Budget Documents - Care and Social Welfare

Dimension	Policy Focus	Representation Patterns
Social Health and Reproduction	Healthcare services throughout the life cycle	Output program, formal service coverage
Education and Human Development	Productive and competitive human resources	Education as an economic investment
Social Protection	Social assistance and aid	Number of beneficiaries and effectiveness of distribution

The findings of this study indicate that although the care dimension is explicitly present in the State Budget thru health, education, and social protection policies, it is positioned more as a series of sectoral programs rather than as a foundation for fiscal rationality. Conceptually, this pattern aligns with Firtin (2023), who showed that accountingization in the public sector tends to reduce care to a calculative logic and formal indicators, thus risking the marginalization of the relational care dimension, which is not easily measured, within a fiscal framework. Framing health and education as investments in human resources affirms the instrumental nature of care, which is recognized only insofar as it contributes to productivity and economic growth.

Canestrini et al. (2025) show that public budgeting practices, which are still oriented toward efficiency and procedural compliance, have not fully integrated gender perspectives and the needs of marginalized groups structurally, thus limiting their contribution to the creation of sustainable public value. Thus, care in the budget narrative remains on the periphery of fiscal rationality, present as a calculable policy object, but not yet as a core value shaping the state's understanding of well-being.

Women's Invisibility. The most critical finding in this study indicates that the lack of recognition for women's work is not merely a policy oversight, but a consequence of the fiscal narrative's design itself. Budget narratives consistently frame the economy thru the lens of market productivity, thus women's work in the domestic and social care spheres does not appear as part of the explicitly recognized national economy. In this framing, the demographic bonus and the quality of human resources are reduced to indicators of labor, entrepreneurs, and consumers, without recognizing the care activities that sustain the productivity of these capacities.

This pattern of invisibility persists despite the state expanding healthcare, social protection, and women's empowerment programs. Social care activities remain unintegrated into the economic and budgetary framework, instead being treated as a private responsibility outside of fiscal calculations. Even when the term "care economy" began to be used in policy discourse, it was primarily presented as a normative or rhetorical concept, without any real implications for budget allocation design or recognition of the economic value of care work.

Additionally, women's economic empowerment policies show a tendency to expand women's productive roles thru entrepreneurship and leadership training, without accompanying recognition or reduction of existing domestic and care work burdens. This increase in productive roles occurred simultaneously with the assumption of the sustainability of women's domestic roles, thus implicitly reproducing the pattern of double burden. This finding indicates that the invisibility of women in fiscal narratives occurs not only thru a lack of representation, but also thru the normalization of reproductive burdens that are not recognized as part of the economic structure.

Table 3. Narrative Patterns in the State Budget Documents - Invisibility of Women

Dimension	Text Attendance Pattern	Forms of Invisibility
Unpaid Domestic Work	Not recognized as an economic activity	Human resources are reduced to labor and consumers.
The Care Economy is Not Recognized	Care is not integrated into the budget.	Care is treated as a private matter.
The Double Burden of Women	Productive role added without reducing domestic burden	Normalization of women's double burden

The findings of this research confirm that the invisibility of women's work in fiscal narratives is not merely a result of policy neglect, but rather a direct consequence of economic and accounting frameworks that narrowly define value thru market productivity. Domestic work and social care are excluded from the category of economic activity because they are not integrated into the country's official measurement system, despite being empirically prerequisites for labor sustainability and the quality of human resources. This condition aligns with Risse (2025),

who shows that the national accounts system and mainstream economics structurally exclude unpaid care work from economic recognition, thus creating a recognition gap that is ideological, not technical. Thus, the fiscal focus on the demographic bonus, labor, and entrepreneurs reproduces an economy that appears neutral, but is actually built on unrecognized women's work.

Furthermore, despite the state expanding healthcare, social protection, and women's empowerment programs, care work remains positioned as a private household responsibility outside of fiscal calculations. Khalifa & Scarpato (2021) show that public budgets and accounting practices carry masculine values of rationality, objectivity, and efficiency that obscure gender impacts and make the care economy present primarily as normative rhetoric without real implications for budget allocation. When women's economic empowerment is directed toward increasing productive roles without reducing domestic burdens, the state implicitly normalizes the double burden, as shown by Ilkcaracan et al. (2021) that increased female labor force participation without expanding social care infrastructure risks increasing the double burden and deepening women's time poverty. From a critical perspective, this condition reinforces the role of accounting as a non-neutral, calculative practice that contributes to reproducing gender inequality by determining what is counted and valued as "economic" (Haynes, 2024).

The Language of State Power and Control. This finding indicates that fiscal accountability in the state budget narrative is constructed thru power language that is technocratic and centralized in nature. Within the framework of technocracy and expert authority, the legitimacy of budget policy consistently rests on macroeconomic indicators, growth projections, and the technical models used to justify the policy direction. In this framing, accountability is understood primarily as the achievement of numerical targets and performance indicators, so policy success is likely to be assessed based on quantitative measures.

This pattern aligns with the strong role of the central government in directing fiscal policy across different levels of government. Within the framework of centralization and control, the regulation of transfers to regions and the harmonization of central-regional policies affirm the central government's position as the primary controller of budget priorities. Although this approach is aimed at maintaining national policy consistency and reducing interregional disparities, the space for articulating local needs and priorities in budget formulation appears relatively limited.

Additionally, fiscal accountability is also realized thru an emphasis on compliance with regulations and administrative procedures. Compliance with laws and regulations, formal governance, and reporting mechanisms is positioned as the primary form of accountability. In this framing, accountability is more prominent as an administrative process and procedural compliance, while the social or relational dimensions of accountability do not receive equal emphasis.

Table 4. Narrative Patterns in the State Budget Documents – The Language of Power and State Control

Subcategory	Discursive Mechanism	Forms of Accountability
Technocracy and Expert Authority	Justification based on projections and macro indicators	Accountability based on numerical targets
Centralization and Control	Center-region harmonization	Procedural compliance and budget control

The findings of this research indicate that fiscal accountability in the state budget narrative is constructed thru the language of technocratic power, which positions expert authority, macroeconomic indicators, and projection models as the primary sources of policy legitimacy. In this framing, accountability is reduced to achieving numerical targets and complying with performance indicators, so policy success is judged more by quantitative performance than by the social meaning of the fiscal intervention itself. This pattern aligns with Argento et al. (2025), who show that modern accounting practices and public accountability are increasingly dominated by technical logic and data-driven systems, which, while improving efficiency and control, tend to narrow the space for critical reflection and substantive dialog with the public. In this context, the language of technocracy serves not only as an administrative tool but also as a mechanism of power that frames what is considered rational, legitimate, and accountable.

This technocratic pattern is reinforced by the centralization and control of the central government thru cross-level planning and budgeting mechanisms. As shown by Fatimah & Dwi Retnandari (2024), planning and budgeting policies in Indonesia serve as an instrument of central control over regions thru standards, evaluation, and policy harmonization, which implicitly limits the articulation of local needs. Within this framework, accountability is increasingly understood as procedural compliance with regulations and formal reporting, rather than as a dialogic process involving a plurality of actors and interests. Cordery et al. (2023) emphasize that accountability based solely on procedures and bureaucracy risks producing administrative compliance without social sensitivity, as it ignores the dimensions of dialog, participation, and unequal power relations. Conversely, value-based and relational alternatives, as demonstrated in the study by Niswatin & Yusuf (2023), show that

budgeting practices based on deliberation and collective values open up the possibility of more relational and dialogic forms of accountability, as an alternative to the rigid logic of technocratic control.

Relational Accountability. This finding indicates the state's efforts to incorporate a relational dimension into fiscal accountability, although these efforts are still partial. Within the framework of distributive justice, the budget narrative emphasizes interregional equalization thru fiscal redistribution instruments, such as Revenue Sharing Funds (DBH) and regional development convergence policies, which are aimed at reducing disparities and strengthening fiscal balance between regions.

Regarding social participation and inclusion, the analysis reveals the existence of participatory mechanisms, including village consultations and gender mainstreaming in certain policies. However, this participation is selective and contextual, with limited involvement from communities and vulnerable groups in specific policy domains, and has not yet been articulated as a systemic deliberative principle in budget formulation.

Meanwhile, thru a narrative of care and empathy, the state builds a protective image by emphasizing social protection, assistance for vulnerable groups, and fiscal responses to the crisis. Nevertheless, this concern tends to be top-down and has not been accompanied by meaningful expansion of social voice in the budget decision-making process.

Table 5. Narrative Patterns in the State Budget Documents – Relational Accountability

Subcategory	Articulation Form	Character Relationship
Distributive Justice	Fiscal redistribution between regions	Structural, not dialogic, relationship
Social Participation and Inclusion	Village consultation, ARG	Selective and contextual
Narrative of Care and Empathy	Social protection and crisis response	Top-down, legitimizing

The findings of this research indicate that relational accountability in the state budget narrative is beginning to be articulated thru distributive justice, participation, and a narrative of care, but it remains partial and has not yet developed as a dialogic practice. The emphasis on fiscal redistribution and interregional equalization reflects the state's efforts to build structural justice relations, but these relations are more mediated by policy instruments than by the substantive involvement of social actors. This aligns with Pilon & Brouard (2022), who emphasize that accountability is a relational system integrating values, stakeholder relationships, governance mechanisms, and information strategies, not merely the outcome of distributive policies. The selective mechanisms for social participation and inclusion indicate that accountability is still managed within an accounting-based accountability framework, where the state determines the boundaries of participation space, rather than accountability-based accounting that opens up space for plural articulation and negotiation of interests (Dillard & Vinnari, 2019).

Meanwhile, the narrative of care and empathy thru social protection builds an image of a protective state, but because it is top-down, it functions more as moral legitimation than as an equal relationship of accountability. Conversely, the findings of Amaliah & Mattoasi (2020) indicate that accountability rooted in the values of love, trust, and humanization produces dialogical and meaningful accountability relationships in community accounting practices, which can be conceptually read as a contrast to the dominant administrative accountability logic.

Overall, the findings of this research indicate that fiscal accountability in the state budget narrative is constructed thru technocratic and masculine rationality, which places efficiency, stability, and economic growth at the center of policy legitimacy, thus marginalizing values of care, relationality, and social experience within the fiscal framework. The technocratic and centralized language of power frames accountability as the achievement of numerical indicators and procedural compliance, while simultaneously strengthening the state's control centralization. In this configuration, women's care work and contributions experience structural invisibility, while care and social welfare policies are reduced to output-based sectoral programs separate from the foundations of fiscal rationality.

Despite efforts to introduce a relational dimension thru fiscal redistribution, participatory mechanisms, and narratives of care, relational accountability remains partial, top-down, and has not developed as a dialogic practice that systematically integrates social voices into budget decision-making. Thus, this research answers the research question by demonstrating that state fiscal accountability is not value-neutral, but rather shaped by masculine fiscal rationality that dominates budget narratives, thereby opening space for feminist critique and reinterpretation of accountability, care, and social justice in state financial management.

4. CONCLUSION

This study concludes that fiscal accountability in the state budget narrative is not neutral, but rather shaped by a masculine fiscal rationality that places efficiency, stability, and economic growth at the center of policy legitimacy. Technocratic language and procedural control mechanisms dominate the framing of accountability, leading to the marginalization of values such as care, relationality, and social experience. In this configuration,

women's care work and contributions experience structural invisibility, while care and social welfare policies are reduced to output-based sectoral programs separate from the state's fiscal rationality foundation. Nevertheless, this study also found initial efforts to introduce relational accountability thru fiscal redistribution, participatory mechanisms, and narratives of care, but these practices were still partial, top-down, and not yet dialogically developed. This finding opens up space for a feminist reinterpretation of fiscal accountability, emphasizing the importance of shifting from a technocratic administrative logic toward accountability that recognizes care, social relations, and substantive justice as fundamental values in state financial management.

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