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Accountability of PBB-P2 Recording and Financial Information Quality in Supporting SDG-Based Sustainable Village Development (A Qualitative Study in Petudua Village, Kolaka Regency)

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Abstract

This study analyzes the accountability of PBB-P2 recording and the quality of financial information as part of sustainable village development based on the Sustainable Development Goals (SDGs). The study uses a descriptive qualitative approach with a case study in Petudua Village, Tanggetada District, Kolaka Regency. Data were derived from observation, discussion, data-recording simulations, activity evaluation, and documentation involving 49 participants. The analysis focuses on taxpayer and tax-object data, revenue recording, transaction traceability, reporting, community understanding, and their relationship with financial accountability. The findings indicate that the quality of PBB-P2 recording is inseparable from the quality of taxpayer and tax-object data, administrative accuracy, staff capacity, and community understanding. Strengthening these processes can improve the reliability of financial information and reinforce accountability mechanisms. From an SDGs perspective, the strongest alignment is with SDG 16 on effective, accountable and transparent institutions and SDG 17 on domestic resource mobilization and partnerships. This study contributes an accounting perspective by positioning PBB-P2 not merely as a tax-collection issue but as a public transaction requiring documentation, recording, internal control, and accountable financial information. Because time-series revenue data, target-realization ratios, and arrears data were unavailable, the study does not claim a quantitative increase in revenue.

Keywords PBB-P2; Financial Recording; Accountability; Financial Information Quality; Village Sdgs; Financial Accounting

INTRODUCTION

Financial accounting in the public sector is not limited to the preparation of reports at the end of an accounting period; it also concerns how public transactions are identified, documented, recorded, classified, and transformed into information that can support accountability. In the context of local tax revenues, the quality of financial information is strongly influenced by the quality of transaction data and administrative records that constitute the basis of accounting records. Therefore, PBB-P2 can be examined from a financial accounting perspective through the issues of recording quality, transaction traceability, internal control, and accountability of financial information (T. W. Hidayat, 2026).

PBB-P2 is one of the regency/city taxes within Indonesia's framework of central–local fiscal relations. Law Number 1 of 2022 updates the framework for central and regional financial relations and provides local governments with authority over regional taxes (Undang-Undang, 2022), while Government Regulation Number 35 of 2023 regulates general provisions for regional taxes and regional levies. Consequently, analysis at the village level needs to distinguish between village administrative support and the recognition of PBB-P2 as revenue of the regional government. This distinction is important so that an accounting analysis does not incorrectly position PBB-P2 as Village Original Revenue.

In practice, the quality of tax-revenue recording depends heavily on the accuracy of the underlying database. Information on tax objects, taxpayers, taxable-object values, tax obligations, payment evidence, and reconciliation constitutes an interconnected information chain that determines the reliability of administrative and reporting processes (T. W. Hidayat, 2026). Shows that the accuracy of NJOP determination remains an important issue in PBB-P2; therefore, data updating is not merely related to increasing revenue but also to the fairness and quality of information used as the basis for tax assessment.

From the taxpayer-behavior perspective, recent studies indicate that knowledge, socialization, awareness, and trust are related to PBB-P2 compliance (Rochayatun & A'yunin, 2025). Highlight the relevance of knowledge, socialization, tax incentives, and trust in explaining compliance, while (Puspasari et al., 2026) find that taxpayer understanding and officer socialization are positively associated with PBB-P2 payment compliance at the village level. These findings indicate that information quality is required not only by officials but also by communities as parties interacting with tax documents and obligations. Digitalization is also changing the way tax transactions are conducted. Digital payment can increase convenience, but its benefits remain dependent on trust, perceived usefulness, service quality, and the ability of the system to generate a transaction trail that can be reconciled (Kadir et al., 2026). Show that digitalization of tax procedures creates opportunities as well as challenges for users. From a financial accounting perspective, digitalization becomes relevant when transactions can be traced and integrated into recording and reporting processes.

The relationship between public revenue and sustainable development becomes increasingly important when the SDGs are used as an analytical framework.

SDG 16 emphasizes effective, accountable, and transparent institutions and public access to information, while SDG 17, particularly Target 17.1, promotes stronger domestic resource mobilization and tax-collection capacity. Accordingly, the quality of tax-revenue recording and accountability can be understood as part of the institutional infrastructure supporting sustainable development (United Nations Department of Economic and Social Affairs, 2026a, 2026b; United Nations General Assembly, 2015).

Improving the quality of local revenue management needs to be accompanied by stronger accountability so that information and the use of public resources can be justified and directed toward sustainable development more effectively (Ramadhani et al., 2025). In the sustainable-development context, domestic resource mobilization through taxation forms part of Target 17.1, making the quality of revenue management an important element in strengthening the financing capacity of development (United Nations General Assembly, 2015). Tax revenue is not determined only by administrative aspects but also by taxpayers' behavior and understanding of the tax system (Tumoro & Pandya, 2025). Show that taxpayer attitudes, perceptions of fairness and equality, and culture are positively related to tax revenue and compliance, while tax education affects revenue indirectly through compliance. These findings suggest that improving revenue quality requires a combination of administrative capacity and the development of taxpayer understanding and compliance.

The perspective is relevant to Petudua Village, but the present study focuses on a different analytical dimension. While (Tumoro & Pandya, 2025) examine social-psychological factors, compliance, and tax revenue using a quantitative approach, this study examines how data quality, transaction documentation, recording, reconciliation, and reporting of PBB-P2 shape financial information quality and accountability. The study therefore extends the taxation discussion toward financial accounting, particularly the quality of information generated through revenue-recording processes.

The relationship between tax revenue and sustainable development has also received increasing attention in recent research. Improved tax revenue through compliance can contribute to sustainable economic development (Tumoro & Pandya, 2025). In the present study, this relationship is examined through financial accounting: sustainably managed revenue requires accurate information, traceable records, and adequate accountability mechanisms. Thus, PBB-P2 recording can be viewed as part of an information infrastructure supporting public-resource management and sustainable development.

The Petudua Village context indicates that PBB management still faces issues in the identification of tax objects and taxpayers, revenue recording, reporting, and community understanding of tax obligations. The activity involved 49 participants through socialization, counseling, discussion, simulation, and evaluation. During the simulation, participants were introduced to the identification of PBB objects and taxpayers, revenue recording, and report evaluation. These conditions show that PBB management is not limited to payment processes but also requires transaction information that is documented and traceable. Inaccurate tax-object data, limited community understanding, suboptimal use of technology, and coordination that still needs strengthening indicate challenges in producing high-quality revenue information (Timpa et al., 2026).

This phenomenon is important from a financial accounting perspective because the quality of revenue information depends on the accuracy of the data underlying transactions, completeness of documentation, consistency of recording, and the ability to conduct verification and reporting. Information generated through these processes is not only used to determine the amount of revenue but also becomes a basis for accountability for public transactions. Research on PBB-P2 indicates that the accuracy of tax-object data, particularly NJOP assessment, is important for maintaining the quality of information used as the basis for tax assessment (T. W. Hidayat, 2026).

In line with this, stronger accountability in local revenue management is needed so that public resources can be managed and accounted for more effectively in support of sustainable development (Ramadhani et al., 2025). Within the sustainable-development framework, the quality of public-resource management and accountability is related to SDG 16, which emphasizes effective, accountable, and transparent institutions, while SDG 17.1 addresses domestic resource mobilization and revenue-collection capacity (United Nations General Assembly, 2015). Strengthening PBB-P2 recording can therefore be viewed as part of efforts to improve financial-information quality and accountability that support institutional capacity and sustainable village development (Ramadhani et al., 2025).

Existing PBB-P2 studies have addressed taxpayer compliance in terms of knowledge, socialization, awareness, trust, and digital payment (Puspasari et al., 2026; Rasmi & Yasa, 2026; Rochayatun & A'yunin, 2025). However, discussion of PBB-P2 from a financial accounting perspective that places recording quality, transaction traceability, and financial information quality at the center of accountability still requires strengthening. Accordingly, this study analyzes how PBB-P2 recording can support financial-information quality and accountability and how these processes can be connected to sustainable development based on the SDGs.

METHODS

The study employs a descriptive qualitative approach with a case study design. This choice is based on the objective of understanding recording processes, the experiences of officials and community members, and accountability mechanisms in the real context of Petudua Village. The study does not use an experimental or quantitative-survey design and therefore is not intended to estimate the magnitude of effects or statistically measure increases in revenue (Creswell & Poth, 2018). The study was conducted in Petudua Village, Tanggetada District, Kolaka Regency, Indonesia. Research data were obtained from activities involving 49 participants from village-government and community elements. The analytical materials included PBB-P2 recording practices, discussions concerning data consistency, document-evaluation results, participant responses, and activity documentation. These data were used to identify recording practices, transaction traceability, and the provision of PBB-P2 information as part of financial accountability.

Data collection was conducted through participatory observation, discussion, simulation, evaluation, and documentation. Observation was used to examine practices and participant responses; discussion was used to understand administrative issues and community understanding; simulation was used to observe data identification and recording processes; and documentation was used to verify the context of implementation. These techniques are consistent with the source data generated through socialization, discussion, simulation, and evaluation activities. Data analysis followed three stages: data condensation, data display, and conclusion drawing. Data were organized into themes of data accuracy, transaction documentation, recording, reconciliation, reporting, literacy, digitalization, human-resource capacity, and accountability. The themes were then compared with regulations and prior research so that interpretation did not depend solely on the activity narrative.

Data credibility was strengthened through technique triangulation by comparing recording practices, document evaluations, participant responses, and activity documentation with relevant regulations and literature. This process was used to ensure consistency and strengthen the basis for interpreting PBB-P2 recording practices, financial-information quality, and accountability. The study is limited by the absence of longitudinal quantitative data on PBB-P2 revenue targets and realizations and the development of arrears over time. Therefore, the findings focus on recording processes, financial-information quality, and accountability based on the available qualitative evidence. Future research can extend the analysis by using multi-period revenue data to quantitatively examine the relationship between recording quality and revenue performance.

FINDINGS AND DISCUSSION

Data Quality as the Foundation of PBB-P2 Recording

The findings indicate that the quality of PBB-P2 recording is closely related to the condition of the data underlying the recording process. Information on tax objects and taxpayers needs to be accurate before tax obligations and receipts can be adequately documented. The Petudua activities revealed issues involving tax-object data that were not fully up to date, unidentified objects, and inaccurate classifications. These conditions indicate that information risk can arise at an early stage, before revenue transactions are recorded. Thus, good recording depends not only on the accuracy of entering figures but also on the quality of the information underlying the transactions (Timpa et al., 2026).

These findings are consistent with Hidayat (2026), who demonstrates that the accuracy of PBB-P2 NJOP determination can be systematically evaluated using the Assessment Sales Ratio (ASR). The study identified non-uniformity and undervaluation in the assessed values of the objects examined and recommended NJOP updating through the prioritization of areas. In the context of the present study, these findings reinforce the importance of data updating as part of maintaining the quality of information used in PBB-P2 management. The relationship indicates that revenue accounting processes depend on the quality of data established at earlier stages (T. W. Hidayat, 2026).

Transaction Documentation and Revenue Traceability

The recording practices observed through the activities demonstrate the importance of linking tax-obligation data, transaction documents, and revenue records. Revenue recording should not be understood merely as entering payment amounts; it should enable each transaction to be traced back to the documents supporting the record. Such linkage is necessary to ensure that recorded information has a clear basis and can be re-examined during evaluation. In the PBB-P2 context, traceability is particularly important because revenue processes involve interconnected information, including tax-object and taxpayer data, tax-obligation documents, payment evidence, and revenue reports. When one component is poorly documented, verification and reconciliation become more difficult. Therefore, strengthening PBB-P2 recording should emphasize documentary completeness and consistency among records, rather than merely increasing the number of payments received (Timpa et al., 2026).

Reconciliation and Reporting as Accountability Mechanisms

The evaluation activities indicate that recording needs to be followed by examination of the consistency of the recorded information. From a financial accounting perspective, reconciliation is important for identifying differences among administrative records, supporting documents, and revenue information. This process allows errors or inconsistencies to be detected before information is used for reporting and accountability (Timpa et al., 2026). Revenue accountability therefore does not end when payment occurs. Revenue information must be explainable through supporting documents and traceable through the recording process to reporting. When documentation, recording, and verification are conducted consistently, financial information has a stronger accountability basis. This principle is consistent with the need for orderly regional tax administration under applicable regional tax regulations (Peraturan Pemerintah, 2023).

Community Literacy as Support for Information Quality

Community understanding of PBB-P2 obligations is part of the information environment supporting administration. Communities are not only parties making payments; they also interact with tax-obligation documents, tax-object information, payment procedures, and transaction evidence. Adequate understanding enables community members to check the consistency of information they receive and may reduce administrative errors (Timpa et al., 2026). Based on (Puspasari et al., 2026) show that taxpayer understanding and officer socialization are associated with compliance with PBB-P2 payments at the village level. Next, the research (Rochayatun & A'yunin, 2025) also highlight the importance of knowledge, socialization, incentives, and trust in explaining PBB-P2 compliance. In the present study, these findings are interpreted from an information-quality perspective: clearer information on tax obligations and payment procedures can improve the ability of communities to interact appropriately with the tax administration system.

Digitalization and Transaction-Information Traceability

Digital payment creates opportunities to increase transaction convenience while strengthening payment documentation. The perception perceived ease of use, perceived usefulness, and trust positively influence the use of digitalized PBB-P2 payment. The finding indicates that public acceptance of technology is an important consideration in developing tax-payment systems. From a financial accounting perspective, the benefit of digitalization goes beyond payment convenience. A sound payment system needs to produce transaction information that can be traced and reconciled with revenue records and tax-obligation documents. Thus, digitalization can support information quality when transaction data can be integrated into documentation, recording, verification, and reporting processes (Rasmi & Yasa, 2026; Timpa et al., 2026.)

Staff Competence and Recording Quality

Financial-information quality is also influenced by the capabilities of staff responsible for data collection, recording, verification, and reporting. The Petudua activities indicate a need to strengthen staff capacity in tax and financial administration. This need is important because recording requires not only administrative skills but also an understanding of the relationship between documents, transactions, and the information produced (Timpa et al., 2026). Staff competence becomes increasingly important as PBB-P2 recording moves toward technology use and more integrated data management. Errors in identifying objects, documenting transactions, classification, or reconciliation can affect the quality of information produced. Therefore, capacity building should be directed toward technical skills directly related to data quality, transaction documentation, recording, reconciliation, and reporting (T. W. Hidayat, 2026; Timpa et al., 2026).

Accountability of PBB-P2 Recording from the SDG 16 Perspective

The findings show that recording quality is substantively related to the principles of accountability and transparency embodied in SDG 16. Better-organized data, traceable documents, consistent recording, and verifiable reporting support institutional capacity to account for the management of public resources. SDG 16 emphasizes effective, accountable, and transparent institutions and public access to information (United Nations Department of Economic and Social Affairs, 2026a). In this study, the relationship with SDG 16 is not interpreted as evidence of a direct improvement in SDG indicators. Its contribution is located at the institutional-mechanism level: strengthening information and accountability processes can support more transparent and accountable public governance. This perspective is consistent with (Ramadhani et al., 2025), who show a positive relationship between government accountability and sustainable-development achievement, although their context and indicators differ from those used in the present study.

PBB-P2 and SDG 17 through Domestic Resource Mobilization

SDG 17.1 places stronger domestic resource mobilization among the targets of sustainable development. In taxation, government capacity to manage revenue contributes to the ability to provide resources for development. Recording quality is important in this chain because revenue that is not supported by orderly information is more difficult to monitor, reconcile, and account for (United Nations Department of Economic and Social Affairs, 2026b). The components of local own-source revenue, including local tax revenue, are associated with SDG 9 achievement, while government accountability also has a positive relationship with that goal. This provides empirical support for the proposition that improving local revenue quality should be accompanied by stronger accountability. In the present study, this relationship is further interpreted through recording: reliable revenue information is one prerequisite for accountable public-resource management (Ramadhani et al., 2025).

Relationship between Financial Recording and Village SDGs

Strengthening financial information at the village level is relevant to sustainable development because institutional capacity is part of a village's ability to plan, implement, and account for development. Transparent and accountable financial governance can strengthen trust, oversight, and coordination among village government, communities, and other stakeholders (Sari et al., 2025; Suparto et al., 2025). The accountability in village-fund management can contribute to accelerating Village SDGs through stronger governance and management capacity (Sari et al., 2025). Next research similarly show that accountability mechanisms in village-fund management are relevant to sustainable development. These findings reinforce the position of the present study that financial-information quality and accountability are institutional dimensions that can support sustainable-development agendas at the local level (Suparto et al., 2025).

Synthesis: PBB-P2 Recording as a Financial-Information Chain

Taken together, the findings indicate that PBB-P2 recording quality is formed through an information chain beginning with data quality, followed by transaction documentation, revenue recording, reconciliation, and reporting. The resulting information is then used as a basis for accountability. PBB-P2 recording should therefore not be viewed as an isolated administrative activity but as part of the process of producing traceable financial information that can support accountability (T. W. Hidayat, 2026; Timpa et al., 2026). The resulting framework illustrates a sequential process in which the quality of financial information is built through a series of interconnected stages. The process begins with data accuracy, which ensures that financial transactions are recorded based on reliable and complete information. Accurate data then supports proper transaction documentation, providing clear evidence for every financial activity. This documentation becomes the basis for revenue recording, ensuring that income is recognized consistently and appropriately. The recorded revenue must subsequently undergo reconciliation to identify discrepancies and maintain consistency between financial records and supporting documents. The reconciliation process strengthens the reliability of reporting, allowing financial information to be presented in a systematic, transparent, and timely manner. High-quality financial information ultimately contributes to greater accountability by enabling stakeholders to assess financial performance and monitor the use of resources effectively.

The strength of this framework is also influenced by several supporting factors, namely community literacy, staff competence, digitalization, and coordination. Community literacy can improve understanding and participation in financial processes, while staff competence ensures that financial procedures are implemented accurately and professionally. Digitalization can facilitate data recording, documentation, reconciliation, and reporting through more efficient and integrated systems. Effective coordination among relevant stakeholders further strengthens the continuity of each stage by ensuring that information is communicated accurately and responsibilities are clearly distributed.

These supporting factors do not constitute separate stages in the framework but function as reinforcing elements that strengthen each link from data accuracy to accountability. In this way, the framework demonstrates that accountability is not achieved solely through reporting, but through a continuous and integrated process that begins with accurate data and is supported by competent human resources, appropriate technology, community understanding, and effective coordination. At a broader level, financial-information quality and accountability are relevant to SDG 16 through stronger transparent and accountable institutions and to SDG 17 through support for domestic resource mobilization and partnerships (R. Hidayat & Wati, 2022; Ramadhani et al., 2025; United Nations General Assembly, 2015).

Position of the Findings in Relation to Previous Studies

Recent PBB-P2 studies have largely addressed taxpayer compliance, knowledge, socialization, trust, and digital payment. The research (Rochayatun & A'yunin, 2025) emphasize the roles of knowledge, socialization, incentives, and trust, while the research (Puspasari et al., 2026) examine taxpayer understanding and officer socialization in relation to PBB-P2 payment compliance. In the technology domain, (Rasmi & Yasa, 2026) demonstrate the importance of perceived ease, usefulness, and trust in digitalized payment. Next Hidayat (2026) positions NJOP accuracy as an important issue in PBB-P2 management.

This study complements those perspectives by placing recording and financial-information quality at the center of analysis. Knowledge is interpreted as a support for information quality, digitalization as a mechanism for strengthening transaction traceability, and data accuracy as the foundation of recording. These aspects are then connected to accountability and the SDGs. This positioning contributes to financial accounting research by connecting PBB-P2 issues commonly examined through compliance and administrative lenses with the process through which accountable financial information is produced.

CONCLUSION

The study demonstrates that accountability for PBB-P2 transactions is built through an interconnected chain beginning with the accuracy of the underlying database and continuing through documentation, recording, reconciliation, reporting, and staff competence. By treating these components as one information chain, the study shows that PBB-P2 is relevant to financial accounting because recording quality determines the reliability of information used for accountability. Strengthening PBB-P2 recording cannot be separated from community literacy and digitalization. Communities need clear information about tax obligations and payment evidence, while digital systems need to produce transaction trails that can be reconciled. The findings indicate that financial-information quality is the result of interaction among accounting processes, administration, technology, and people.

From the SDG perspective, the strongest contributions relate to SDG 16 and SDG 17. SDG 16 concerns accountability, transparency, and access to information, while SDG 17 concerns domestic resource mobilization and partnerships. The study does not claim a percentage increase in revenue because target-realization and time-series data were unavailable. The main limitation is that the empirical evidence was generated from an activity originally designed as a community-engagement program and did not provide longitudinal PBB-P2 revenue data. Future studies should use multi-year revenue data, target-realization ratios, arrears, database-accuracy measures, and reporting-quality indicators to quantitatively test the relationship between recording quality, accountability, and revenue performance.

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