

# Dramaturgy in Digital Public Accounting: Social Representation and Institutional Imaging in the Era of Digital Transformation

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## Abstract

Accounting practices in public institutions are no longer merely financial reporting tools, but also strategic instruments for building institutional image, particularly through digital platforms. This research adopts Erving Goffman's dramaturgy approach to analyze how actors in public institutions manage impressions through financial report presentations and institutional communication activities connected to digital systems, including social media and e-reporting. The concepts of front stage and back stage are used to understand the disparity between formal representations displayed digitally to the public and the internal organizational reality. Findings reveal the use of digital systems as part of social performance to create an image of transparency, which often does not reflect actual operational conditions. This research highlights new challenges in maintaining accountability and public trust in the era of digital transformation. Thus, the dramaturgy approach provides a critical perspective in understanding the social and technological dynamics behind digital public sector accounting practices.

**Keywords:** Accountability, Digital Public Accounting, Digital Transformation, Impression Management, Institutional Imaging.

## 1. Introduction

Public accounting is often considered a neutral and objective technical activity. However, in practice, accounting also serves as a tool for social representation to shape institutional image and legitimacy in the public eye. Financial reports and other accounting activities do not only reflect financial conditions but also serve as impression management aimed at various stakeholders.

The dramaturgy approach proposed by Erving Goffman offers a conceptual framework for understanding how individuals and institutions present themselves in social interactions. The concepts of front stage and back stage explain the difference between behavior displayed to the public and behavior that actually occurs behind the scenes. In the context of public accounting, financial reports can be viewed as the front stage designed to show a certain image, while the preparation process and decision-making behind it constitute the back stage that may harbor different dynamics.

Previous studies show that accounting practices in public institutions are often used to build positive images that do not always reflect actual operational reality. For example, Tresnawati (2015) found that the presentation of fixed asset figures in the balance sheet at Regional Government Work Units (SKPD) involved impression management techniques to display the desired self-image, despite dynamics in the back stage causing misunderstanding



and distrust among actors. Additionally, the use of social media by public officials has also become part of imaging strategies to build reputation and public trust. Research by Wulandari (2023) shows that strong personal branding through social media can increase public trust in officials and the institutions they represent.

Therefore, it is important to understand how public accounting practices function as “social performances” designed to shape public perception. Using the dramaturgy approach, this research aims to dissect social representation and institutional imaging in public accounting practices, as well as explore their implications for institutional transparency and accountability.

This research has important theoretical and practical significance. Theoretically, this research expands the application of dramaturgy theory in public sector accounting studies, particularly by combining analysis of financial reports, institutional communication, and digital media use within one social analysis framework. This approach contributes to the development of critical accounting by viewing accounting as a social and symbolic process, not merely a technical process. Practically, the findings of this research can serve as a foundation for reflection by public institutions to build more honest and accountable reporting systems, and reduce the gap between the constructed image and actual internal conditions. Thus, this research supports public accounting reform that is more transparent, participatory, and ethical.

Several previous studies have touched on the function of accounting as an imaging tool, but most still focus on formal aspects of financial reporting and have not deeply explored the social processes underlying it. Tresnawati (2015), for example, shows the existence of impression management techniques in presenting fixed asset figures in SKPD balance sheets, but has not explored the social interaction dynamics occurring behind the preparation of such reports. Meanwhile, Wulandari (2023) highlights the importance of personal branding through social media by public officials, but has not linked it to financial reporting processes as part of institutional image construction. Therefore, this research fills that gap with a dramaturgy approach that combines social, symbolic, and technical elements in public accounting practices, to reveal how institutional narratives and performance are strategically shaped to influence public perception.

## 2. Literature Review

This literature review maps the theoretical and conceptual foundations for examining accounting practices in public institutions through the dramaturgy approach. This study requires cross-disciplinary understanding that includes dramaturgy theory (Goffman) and critical accounting perspectives.

### 2.1. Accounting as Social Practice

Accounting does not only function as a technical tool for recording and reporting financial transactions, but also as a social practice that reflects values, norms, and interests in society. In the context of public institutions, accounting practices are often used to shape institutional image and legitimacy in the public eye. Tresnawati (2015) through the dramaturgy approach, for example, shows that the presentation of fixed asset figures in the balance sheet at a certain SKPD involves impression management techniques to show the desired self-image, despite dynamics in the back stage causing misunderstanding and distrust among actors.

## 2.2. Dramaturgy Approach in Social Analysis

The dramaturgy theory proposed by Erving Goffman describes social life as a theatrical performance, where individuals play certain roles before an audience. The concepts of front stage and back stage are used to understand the difference between behavior displayed to the public and behavior that actually occurs behind the scenes. In the context of public accounting, financial reports can be considered as the front stage designed to show a certain image, while the preparation process and decision-making behind it constitute the back stage that may harbor different dynamics.

## 2.3. Social Representation and Institutional Imaging

Social representation in public accounting practices relates to how financial information is presented to shape public perception of institutions. Institutional imaging through financial reports and other accounting activities aims to build trust and legitimacy in the eyes of society. Research by Wulandari (2023) shows that strong personal branding through social media can increase public trust in officials and the institutions they represent.

## 2.4. Role of Public Relations in Building Institutional Image

Public relations (PR) play an important role in shaping and maintaining positive institutional image in the public eye. In social institutions, public relations are responsible for disseminating accurate and appropriate information about institutional programs, activities, and achievements to the wider community. In this case, actively involving the community through effective communication campaigns, public relations can help obtain greater community support and participation in social institutional programs.

## 2.5. Public Accounting as Social Institution

Public accounting practices can be viewed as part of social institutions that play an important role in shaping societal structure and dynamics. As a social institution, public accounting not only functions to record and report financial transactions, but also to shape norms, values, and behavior in society. In this context, public accounting contributes to the formation of institutional identity and legitimacy in the public eye.

# 3. Methods

## 3.1. Research Approach and Type

This research uses a qualitative interpretive approach with exploratory qualitative study type based on case studies. This approach was chosen because the main objective of the research is to understand in depth the social phenomena in public accounting practices, especially regarding how social representation and institutional imaging are constructed by organizational actors.

Within a non-positivist epistemological framework, this research departs from the assumption that social reality is not something objective and fixed, but is formed through symbolic interactions, language construction, and social representation processes that occur in daily life. Therefore, Erving Goffman's dramaturgy approach becomes the main theoretical framework used to analyze the dynamics between "public appearance" and "internal reality" in public accounting practices. This method allows researchers to explore meanings and social symbols inherent in financial reports and other accounting activities, as well as how actors in public institutions manage impressions to build legitimacy and professional image.

### 3.2. Research Location and Subjects

The research location was determined purposively at one or more public institutions with high public exposure, such as regional government offices, ministries, or non-ministerial state institutions. Institution selection criteria include:

- a. Active in preparing and publishing annual financial reports
  - b. Having intensive interaction with external stakeholders (public, media, parliament, external auditors)
  - c. Involved in public communication efforts, both through conventional and digital media
- Research subjects include actors directly involved in accounting practices and institutional communication, such as structural officials in finance departments, government accountants, internal auditors, public relations, and staff managing public information media.

### 3.3. Data Collection Techniques

Data was collected through in-depth interviews, participatory observation, and documentation study.

- a. In-depth Interviews: Conducted with key informants directly involved in financial report preparation processes and institutional communication strategies. These interviews aim to explore informants' perspectives, experiences, and understanding regarding accounting practices and institutional imaging efforts.
- b. Participatory Observation: Researchers directly observe financial report preparation activities and interactions among actors within institutions to understand occurring social dynamics. This observation helps in seeing the alignment between statements in interviews and field practices.
- c. Documentation Study: Analysis of official documents such as financial reports, meeting minutes, and public communication materials was conducted to understand narratives built by institutions. These documents become primary data for “front stage” analysis within the dramaturgy framework.

### 3.4. Data Analysis Techniques

Data analysis was conducted thematically using the dramaturgy approach proposed by Erving Goffman. This analysis process allows researchers to identify patterns of social representation in public accounting practices. The stages include:

- a. Open coding: Marking initial data from interviews, observations, and documents relevant to dramaturgical elements such as front stage, back stage, actors, scripts, props, and audience. This stage involves careful reading and marking of text segments or observations relevant to dramaturgy concepts.
- b. Axial coding: Grouping data into major themes, such as transparency imaging, impression management, differences between formal reports and work reality. At this stage, relationships between codes created in the open coding stage are identified and categorized into broader themes.
- c. Thematic synthesis: Developing interpretive narratives that explain how accounting practices are not neutral, but become part of social performances laden with interests and representation strategies. This narrative is the result of researcher interpretation of emerging themes, connecting them with dramaturgy theory and public accounting context.
- d. Critical reflection: Researchers reflect on their role, bias, and influence in understanding and presenting findings. This reflection is important for maintaining objectivity and credibility of interpretive qualitative research.

### 3.5. Data Validity Techniques

To ensure data validity and credibility, this research uses source and method triangulation techniques.

- a. Source triangulation: Information is compared among various types of informants (internal finance, auditors, Public Relations) to verify data consistency and completeness.
- b. Method triangulation: Interview data is confirmed through observation and documentation. This helps ensure that findings are supported by various forms of data.
- c. Member checking: Researchers request responses or confirmation from key informants regarding interpretation results of compiled findings. This provides opportunities for informants to validate or correct researcher interpretations.

Additionally, audit trails are conducted in the form of analysis trace documentation and coding decisions to maintain traceability of data analysis processes.

## 4. Results and Discussion

This research reveals that accounting practices in the public sector do not only function as recording and financial reporting tools, but also as media for forming and conveying certain social representations to the public. This finding is consistent with the critical accounting view that sees accounting not as a neutral entity, but as a social construction influenced by various interests.

### 4.1. Social Representation in Public Accounting Practices: Constructed “Front Stage”

Actors in public institutions, such as structural officials and accounting staff, consciously manage information presented in financial reports to create positive institutional images (Fauziyah & Setyawan, 2022). This aligns with the concept of “impression management” in Goffman's dramaturgy theory, where individuals or groups attempt to control others' perceptions of them through selective information delivery.

As a concrete example, in presenting fixed asset figures in balance sheets, there was found to be a practice of “number compromise” where asset values are adjusted to display better financial conditions than reality. This practice is not merely a technical error, but a reflection of systematic efforts to form positive institutional images in the eyes of the public and other stakeholders. Financial reports presented on the “front stage” become a “script” designed to convey narratives of success and accountability, even though the reality behind it may be different. Number adjustments or the use of certain presentation techniques become “props” that support front stage performance.

### 4.2. Front Stage and Back Stage in Public Institutions: Duality of Reality

The difference between front stage and back stage behavior in public institutions reflects the complexity of interactions between external images displayed to the public and internal practices actually carried out by bureaucratic apparatus. Referring to the dramaturgical perspective as proposed by Goffman, the front stage is a performative space where public institutions consciously construct images of professionalism, accountability, and transparency through various forms of formal communication, such as financial reports, performance presentations, and the use of technocratic language. The main purpose of this representation is to form legitimacy perception in the eyes of stakeholders, especially the general public, auditors, and regulatory supervisors. Information arrangement in standardized, polished, and



adjusted formats according to normative expectations functions as a symbolic strategy to build institutional trust.

However, dynamics occurring back stage are often significantly different. In this space, various compromises, negotiations, and administrative adjustments occur that are not always aligned with values displayed publicly. E. F. Tresnawati et al. (2017) reveal that in practice, there is a tendency to manipulate or engineer financial data to meet certain performance targets, including transaction delays or informal number reconciliation between work units. On the other hand, Ringel (2019) emphasizes that actors in public institutions can also use impression management strategies, such as ingratiation or intimidation, to influence financial information presentation oriented toward positive image formation, even though this does not reflect factual conditions.

The inconsistency between front stage narratives and back stage reality has serious implications for public trust. When internal information that is compromising or manipulative is exposed to public space, it can result in legitimacy erosion and deep trust crisis (Fernández-Berrocal et al., 2014). In this context, Svärdesten (2019) emphasizes the importance of building balance between performativity demands and substantive integrity. Although positive formal displays can function as symbolic stabilization tools in maintaining public perception, without authentic and consistent practice foundations, such images will lose their legitimating power.

Thus, institutional communication management cannot only rely on representational aspects, but must be based on harmony between internal administrative practices and values communicated to the public. True transparency demands openness not only in external appearance, but also in acknowledging complexity and dilemmas faced by institutions in carrying out their functions. Therefore, public information delivery strategies should reflect institutional integrity comprehensively, so that public trust in state institutions can be maintained sustainably.

### 4.3. Institutional Imaging through Symbols and Rituals: More than Just Numbers

In the context of public governance, symbols and rituals play crucial roles as institutional representation mechanisms. Public institutions often rely on symbolic elements such as external audits, annual reports, professional slogans or jargon, and formal ceremonies as means to project images of transparency, accountability, and professionalism (Fetomalae et al., 2024). These elements not only function as formal communication, but also as forms of institutional performativity such as how institutions “play roles” before the public to show that they operate according to societal normative values and expectations (Tavares, 2024). This image management effort is not merely cosmetic, but an integral part of institutional strategy to maintain public trust and support, especially in contexts where public institutions are increasingly demanded to openly account for their performance.

Symbols such as financial reports and public audit activities are often viewed as concrete forms of commitment to transparency and accountability. Tavares (2024) notes that audit processes are not only supervision mechanisms, but also “legitimation rituals” that strengthen perceptions that institutions comply with good governance standards. This is reinforced by Mappisabbi et al. (2025) who explains that annual reports, when packaged transparently and accurately, become strategic communication instruments that build public trust. However, the power of these symbols has limits, especially when there are inconsistencies between projected images and implemented realities.

The main criticism of inauthentic symbol use comes from the concept of “institutional facade,” where symbols are used to cover actual organizational reality. Goodsell (1997) warns that when symbols and rituals are not supported by substantial practices that align, what

emerges is an illusion of legitimacy. This inconsistency creates dissonance between public perception and institutional internal reality. In the long term, this inconsistency not only creates skepticism, but can also systematically erode public trust. This is the paradox of institutional performativity: symbols intended to strengthen legitimacy actually become sources of delegitimization when not supported by real practices.

The misalignment between symbols and practices also impacts institutional stability. When society discovers that these symbols do not reflect reality, social delegitimization occurs that potentially weakens institutional authority (Mappisabbi et al., 2025). This aligns with institutional legitimacy theory that emphasizes organizational sustainability in the public sector highly depends on public perception of the authenticity of implemented values. Therefore, symbols and rituals should not only become false representations, but must reflect practice integrity consistent with claimed values.

In this framework, it is important for public institutions to build alignment between symbols, narratives, and actual practices as one unified institutional strategy. Audits must become improvement instruments, not merely legitimacy performances; annual reports must be reflective, not just affirmative. Because in an era of information openness and high public oversight, society has sufficient critical capacity to detect insincerity in institutional performance. When symbols lose their representative power because they are not supported by substantive reality, institutions not only lose trust, but also face legitimacy erosion that can endanger the stability and sustainability of their functions in the long term.

#### 4.4. Implications for Public Trust: Accountability Crisis

The difference between an institution's public image and its internal reality is a crucial issue that can significantly damage public trust. Studies show that lack of transparency in regional financial management can impact public accountability (Nita & Kwarto, 2024). When public institutions display external representations that do not match internal practices, especially in financial management aspects, this potentially creates negative perceptions from society. This inconsistency reflects weak transparency and accountability that are main pillars in good governance. Research shows that presenting financial reports that are informative and easily accessible to the public has a positive correlation with the level of public trust in government institutions (Nurrizkiana et al., 2017). Transparency in public financial management not only functions as a form of accountability, but also as an instrument to strengthen institutional legitimacy in the public eye (Nurhayati, 2017).

Financial information openness enables horizontal accountability, which is a form of accountability to society as the main stakeholder. In the context of regional government, transparency practices have been proven to improve the quality of relationships between government and communities, and strengthen social cohesion (Nurhayati, 2017). Conversely, minimal transparency can create distrust, because society feels misled by information that does not reflect actual conditions (Nasution, 2018). Therefore, consistent implementation of transparency principles becomes a strategic step in building and maintaining sustainable public trust.

In efforts to encourage improvement, public institutions need to conduct comprehensive reforms in their financial management systems. Transparency should not be merely symbolic, but must be integrated into organizational processes and work culture comprehensively (Nurhayati, 2017). Implementation of regular financial audits and open report publication are practices that can strengthen institutional accountability and increase public trust. However, some literature reveals that the complexity of bureaucratic financial systems and political interest influences often become obstacles in implementing complete transparency. This condition raises skepticism about the possibility of achieving true accountability in public

institutions. Therefore, alignment between external communication and internal reality is not only a strategic aspect in institutional imaging, but also an integral part of sustainable and integrity-based governance reform processes.

#### 4.5. Public Accounting Digitalization as Part of Dramaturgical Stage

Public accounting digitalization represents a significant transformation in the accounting profession landscape, which in Goffman's dramaturgy framework can be analogized as a total reconstruction of the accounting performance stage. Digital technology not only replaces manual tools, but redefines roles, competencies, and social representations of this profession in the public eye. The digitalization process brings new expectations for transparency and efficiency, but also harbors risks of gaps between formal images and actual practices.

One main impact of digitalization is the automation of routine accounting tasks, such as transaction recording, report preparation, and financial data reconciliation. This automation allows accountants to shift focus to strategic tasks, such as analysis, planning, and supervision (Pargmann et al., 2023). Technologies such as artificial intelligence (AI), blockchain, and robotic process automation (RPA) not only increase speed and accuracy, but also strengthen public perception of bureaucratic efficiency (Gnatiuk et al., 2023; Karaca, 2023). In the dramaturgy context, these digital systems become new "stage props" used to impress professionalism and accountability.

However, this transformation also triggers shifts in skills and competencies in the public accounting world. Accounting professionals are required to master information technology, database management, and big data-based analysis skills. These digital competencies are no longer merely supplements, but main requirements to remain relevant in the smart accounting era (Shyshkova, 2019). Unfortunately, not all professionals can adapt evenly, so risks of digital exclusion and role relevance loss emerge (Awang et al., 2022). This is a new dramaturgical challenge: how do back stage actors maintain performance that is equally strong with public expectations on the front stage.

From the organizational side, digitalization encourages the emergence of new business models and integrated information systems, which replace static reporting forms with more dynamic and collaborative processes (Shyshkova, 2019). This system strengthens cross-departmental collaboration, improves internal communication, and simplifies decision-making through digital dashboards and automatic reporting systems (Gnatiuk et al., 2023). However, returning to dramaturgy theory, the effectiveness of this technology still depends on how actors interpret and play their roles, and whether this "digital performance" truly reflects reality or is merely constructed for public consumption.

Critically, although digital transformation brings many opportunities, the speed of technology adoption also raises ethical and structural dilemmas. Digital literacy inequality, system dependence, and loss of manual control over accounting processes can create new spaces for covert manipulation or false imaging. Therefore, continuous education and digital training become important prerequisites in ensuring that this transformation not only improves front stage images, but also truly strengthens back stage integrity.

## 5. Conclusion

This research confirms that accounting practices in the public sector are not merely technical and neutral activities, but are laden with social, political, and symbolic dimensions. Through Goffman's dramaturgy lens, accounting is understood as part of "institutional performance" that involves presenting positive images to the public through the front stage—



financial reports and official communication—while more complex and dynamic realities take place on the back stage. In practice, public institutions often utilize financial information as strategic tools to manage impressions, build social legitimacy, and maintain public trust. However, behind these efforts, disparities are found between displayed images and actual conditions in financial management and decision-making. Financial reports that appear accountable can become symbolic representations deliberately constructed to create success perceptions, even though there are manipulative or political practices not revealed in formal documents.

The dramaturgy approach successfully exposes how actors in public institutions construct narratives and performances through symbols, language, and accounting rituals designed for institutional imaging purposes. This reflects the importance of understanding accounting practices holistically, considering power relations, social dynamics, and symbolic constructions underlying them. Thus, public accounting practices cannot be separated from the social contexts that shape them. Critical and ethical thinking is needed so that accounting does not only become a tool for building perceptions, but also becomes a means of true accountability. Real transparency can only be achieved when financial reports reflect actual conditions and are not used merely to showcase false successes. This research opens reflective space on the importance of reconstructing public accounting paradigms that are more honest, inclusive, and socially responsible.

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