

# THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING IN IMPROVING THE EFFECTIVENESS AND QUALITY OF THE FREE NUTRITIOUS MEALS PROGRAM IN INDONESIA

Yanuar Ramadhan<sup>1\*</sup>, Indah Permatasari<sup>2</sup>, Caroline Angela<sup>3</sup>

<sup>1,2,3</sup>) Department of Accounting, Faculty of Economic and Business, Universitas Esa Unggul, Jakarta, Indonesia  
\*Corresponding Author(s) Email : [yanuar.ramadhan@esaunggul.ac.id](mailto:yanuar.ramadhan@esaunggul.ac.id)

## ABSTRACT

This study aims to analyze the role of Strategic Management Accounting (SMA) in improving the effectiveness, efficiency, and quality of the Free Nutritional Meals (MBG) program in Indonesia. The MBG program is a government strategic agenda to improve the quality of nutrition and health of the younger generation, while supporting the achievement of the Sustainable Development Goals (SDGs), especially SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being). The novelty of this study in the cross-sectoral strategic accounting approach that combines the dimensions of nutrition, health, and public financial management in the context of achieving the SDGs. This study uses the Systematic Literature Review (SLR) method of academic literature and public policy for the 2020–2025 period. The results of the analysis show that the implementation of SMA is able to integrate strategic planning, performance control, and public accountability through the use of financial and non-financial indicators. This approach increases transparency, budget optimization, and the effectiveness of data-based evaluation in program implementation. These findings provide a conceptual contribution for the government in developing a strategic accounting system that supports the effectiveness of national social programs in an adaptive and sustainable manner.

DOI:

<http://dx.doi.org/10.31000/combis.v7i4.15189>

Article History:

Received: 24/10/2025

Reviewed: 10/11/2025

Revised: 11/11/2025

Accepted: 30/11/2025

**Keywords:** Effectiveness; Free Nutritious Meal Program; Indonesia; Quality; Strategic Management Accounting.

## INTRODUCTION

The Sustainable Development Goals (SDGs) are a worldwide plan create by the United Nations to address the challenges of sustainable development (Biermann et al., 2022). Out of the 17 goals, SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being) play a crucial role in improving the quality of life in society. SDG 2 aims to end hunger, make sure people have enough food, improve their nutrition, and support farming in a way that is good for the environment (Sporchia et al., 2024). Meanwhile, SDG 3 aims to keep people healthy and happy at all stages of life (Bartniczak et al., 2024). Achieving these two goals is crucial because the



The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela

availability of nutritious, safe, and healthy food supports human health, enabling the development of resilient, productive, and highly competitive human resources and an environment (Fanzo et al., 2020).

Indonesia still faces serious challenges. Indonesia's population will be approximately 278.7 million in 2024. According to the 2024 People's Welfare Statistics, the stunting rate among toddlers remains at 21.5%, equivalent to 4.7 million toddlers (BPS, 2024). The achievement of exclusive breastfeeding is only 69.5%, this figure shows that there are still around 30%, equivalent to 6.6 million babies who have not received optimal nutritional intake from breast milk (BPS, 2024). Furthermore, unequal access to food, particularly in provinces in eastern Indonesia such as Papua and East Nusa Tenggara, indicates limited access to nutritious food and basic health services. This has direct implications for vulnerability to malnutrition and hunger. Regarding health, or SDG 3, the Statistics Indonesia (BPS) noted that 27.3%, equivalent to 76 million Indonesians, experienced health complaints in the past month, with the figure being higher in rural areas (30.45%) compared to urban areas (24.68%) (BPS, 2024). However, of those who were sick, 38.12%, or 29 million, did not seek outpatient care, citing cost and distance to facilities (BPS, 2024)

Efforts to synchronize the SDGs at the national level with Indonesia's long-term development vision are reflected in Asta Cita. Asta Cita is a set of eight key programs launched by the government as a joint effort to realize the ideals of an advanced and prosperous Indonesia (Ramadhan, 2024). Points 5 (Improving the Quality of Indonesian Children) and 6 (Strengthening Health Services) in the Asta Cita program directly align with SDGs 2 and 3. The Free Nutritious Meal Program (MBG) is a core component of Asta Cita's eight main missions because it focuses on improving human resource development through advancements in education, science, technology, and healthcare (Inaya et al., 2025). The MBG program is also a strategic instrument to ensure the nutritional needs of Indonesian children and support preventive health efforts through early nutritional interventions. The success of the MBG program not only supports the achievement of global SDGs but also realizes Indonesia's strategic national development agenda (Bappenas, 2025)

The MBG program aims to address malnutrition while improving the quality of Indonesia's human resources, primarily targeting children, students, and pregnant women (Kiftiyah et al., 2025). It also aims to strengthen food and nutrition security, prevent stunting and malnutrition, improve human resource quality from an early age, and ensure equitable distribution of welfare in underdeveloped and remote areas. Nutritional interventions and understanding have been

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela shown to reduce stunting and improve cognitive development, particularly in young children (Pudjirahaju et al., 2025). This program is not only intended for the short term but also encourages changes in community lifestyles.

The implementation of the MBG program faces serious challenges. According to a report from the National Nutrition Agency (BGN) cited by Kompas (2025), 4,711 cases of poisoning related to MBG distribution were recorded in various regions, with more than 9,000 affected, most of whom were schoolchildren (Maharani, 2025). Public information related to the MBG program is limited. The National Nutrition Agency (BGN) tends to present aggregated information and does not provide detailed information per region. The BGN's limited transparency makes it difficult for the public and other stakeholders to conduct independent monitoring and thoroughly examine the root causes to prevent similar incidents from recurring in the future.

Budget absorption for the 2025 MBG program remains relatively low. Of the total IDR 71 trillion, budget realization as of early September had only reached around 18%. Nevertheless, the government plans to significantly increase the budget allocation in 2026 to IDR 335 trillion, more than quadrupling the previous year's allocation. A comprehensive evaluation of the implementation and effectiveness of the MBG program could provide insight into the efficiency of budget absorption, implementation constraints, and institutional readiness and the fund distribution mechanisms used (Kementerian Keuangan RI (2025); Bappenas (2025)).

The implementation of Strategic Management Accounting (SMA) is very relevant in the MBG program, SMA functions not only as a planning and cost control, but also as a strategic instrument that integrates financial and non-financial data to ensure the program is effective, efficient and sustainable. Several empirical studies support this: (Sriyono et al., 2024) showed that SMA practices in the public sector in Indonesia help strengthen strategic decisions and cost control in village public entities, while (Reynilda & Renal, 2025) highlighted that the use of modern costing systems in public financial management can improve the effectiveness of service performance. Through SMA, the government can design a performance measurement system based on nutrition, health, and cost-efficiency indicators so that programs can be monitored in real time, identify risks in the food supply chain, support transparency and accountability through reporting program costs and benefits, thereby minimizing the potential for misuse of public funds, optimize resource allocation with cost-benefit analysis so that programs run more effectively in disadvantaged areas, and integrate cross-sector data to ensure that MBGs truly contribute to achieving SDGs 2 and 3.

Based on this, this study offers a novel approach in examining the implementation of the MBG program from an SMA perspective, which has previously been analyzed primarily from the perspective of public policy and public health. Using the SMA approach, this study aims to illustrate a strategic framework for how accounting plays a role not only in financial aspects but also in improving the effectiveness, efficiency, and sustainability of national-scale social programs.

The purpose of this study is to analyze the role of strategic management accounting in improving the effectiveness and efficiency of the implementation of the MBG program, identify the challenges and risks of implementing the MBG program from the perspective of cost control, quality and distribution, and provide strategic recommendations based on SMA in strengthening the contribution of the MBG program to the achievement of SGD 2 and 3.

## **LITERATURE REVIEW**

### **Stakeholder Theory**

The stakeholder theory proposed by Freeman (1984) emphasizes that a company's success depends heavily on its ability to accommodate the interests and expectations of the various parties involved in its operations. In public policies such as the MBG program, the government plays the primary role of administrator and must be accountable for policies and program outcomes not only to the central authority but also to other stakeholders such as beneficiary communities, educational institutions, health departments, food suppliers, and supporting parties such as donors and social institutions (Rahmawati & Nugroho, 2023).

The MBG program involves multiple stakeholders (local government, health services, schools/orphanages, donors, communities, suppliers), and the SMA serves to identify stakeholder needs, allocate resources, report performance, and account for accountability. Stakeholder theory provides a framework for assessing how the demands, interests, and pressures of various stakeholders influence the design and effectiveness of accounting practices that support the program.

### **Strategic Management Accounting (SMA)**

Strategic Management Accounting (SMA) is an evolution of traditional management accounting that focuses not only on cost recording but also on strategic decision-making based on financial and non-financial information. AMS helps organizations identify opportunities, manage risks, optimize resources, and measure long-term performance (Cadez & Guilding,

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela (2012). AMS acts as an instrument that connects organizational strategy with management control systems, enabling them to better adapt to the complexities of both the business environment and social programs. In the public sector context, SMA is relevant because government programs demand not only cost efficiency but also effectiveness in delivering social benefits. The integration of SMA into social policy enables transparency, accountability, and data-driven performance evaluation.

### **Sustainable Development Goals (SDGs) and The Sustainable Development Framework**

The concept of the Sustainable Development Goals (SDGs) represents an evolution of the global development paradigm that emphasizes the integration of three pillars of sustainability: economic, social, and environmental. Implementation of the SDGs requires a systemic approach that accommodates interlinkages across goals. Specifically for SDGs 2 (Zero Hunger) and SDG 3 (Good Health and Well-being), a causal relationship exists between school-based nutrition interventions and improved health outcomes and learning productivity. The MBG program, as a national policy, represents a strategic instrument for realizing synergy between SDGs while implementing the principle of "leave no one behind" in the context of food security and public health.

### **Free Nutritional Meal Program in Indonesia (MBG)**

The Free Nutritious Meals (MBG) program was launched by the Indonesian government as part of its national development priorities, a government work program for 2024–2029. Its objectives include: (1) reducing stunting, (2) improving the nutritional quality of school children, (3) promoting equitable distribution of welfare, and (4) strengthening national food security (Idris, 2025). However, the implementation of the MBG faces significant challenges, such as improving the quality of food distribution, quality control, budget constraints, and the potential for misuse of public funds (Tempo, 2024). The 4.711 mass poisoning cases in MBG distribution in 2025 demonstrate weak oversight and coordination between parties (Maharani, 2025). In this context, SMA can be used as a system to control costs, measure effectiveness, and ensure the quality of program implementation.

### **SMA In Social and Public Health Programs**

SMA can be implemented in national-scale social programs through three main aspects: Strategic Planning – budget preparation and resource allocation based on cost-benefit analysis (Bebbington & Larrinaga, 2014); Control and Monitoring – integration of non-financial indicators (nutrition, health, service quality) with financial indicators to monitor target achievement; Evaluation and Transparency – accountable public reporting to increase public

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela trust and prevent budget misuse. Previous research shows that the implementation of SMA in the public sector can increase the efficiency of budget use and improve service quality.

### **The Relationship Between SMA and The Effectiveness and Quality of The MBG Program**

The effectiveness and quality of the MBG program depend heavily on an integrated management system. The SMA provides a framework for: reducing inefficiencies by assessing distribution costs and food quality; identifying risks such as potential food poisoning, budget corruption, or inequities in food distribution; increasing accountability through reporting program costs and outcomes; and supporting program sustainability because every decision is based on financial and non-financial data (Cadez & Guilding, 2012). The SMA is not merely a cost recording system, but a strategic managerial tool that enhances the MBG program's contribution towards achieving SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being). A literature review is to look again the work of other researchers on a particular topic. It explores the gaps that are identified and addressed. The flow of ideas must be clear, connected, well-written, and thoroughly developed. It serves as the foundation for the research question and the basis for hypotheses that align with the research objective.

### **METHODS**

This study employed a descriptive qualitative approach with a Systematic Literature Review (SLR) method to comprehensively analyze the role of SMA in improving the effectiveness and quality of the MBG program in Indonesia. The SLR approach was chosen because it systematically and transparently identifies, evaluates, and synthesizes previous research findings to gain a deeper understanding of the topic under study (Snyder (2019); Kraus et al. (2020)).

The research was conducted through three main stages: literature identification, screening and quality assessment, and analysis and synthesis of findings. In the first stage, a literature search was conducted using scientific databases such as Scopus, ScienceDirect, Emerald Insight, and Google Scholar, using a combination of keywords such as "strategic management accounting," "public sector performance," "stakeholder accountability," "program evaluation," and "school feeding program." The publication period reviewed was limited to 2020 and 2025 to ensure the analysis remains relevant to the latest developments in public accounting and social policy.

All obtained literature was then selected based on inclusion and exclusion criteria. Selected articles should focus on the implementation of SMA, measuring the effectiveness of public

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela programs, or improving the quality of social services in the government sector. Conversely, articles that were opinion-based, lacked a clear methodology, or were irrelevant to the context of public policy in Indonesia were excluded from the analysis process. The literature selection procedure adhered to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines, which emphasize transparency and replication of the research process (Page et al., 2021).

Data analysis was conducted using thematic analysis to identify key patterns and themes emerging from the selected literature (Braun & Clarke, 2021). The analysis phase included a thorough reading and coding of key concepts such as managerial control, strategic planning, policy effectiveness, and the quality of public program implementation. The coding results were then grouped into key themes related to the role of SMA in supporting the success of government social programs. This analysis was also supported by the Stakeholder Theory framework (Freeman, 1984), which emphasizes the importance of accountability and multi-stakeholder involvement in the public decision-making process.

For maintain the validity and reliability of the study results, this study employed several data validation strategies, including source triangulation and literature credibility evaluation. Triangulation was conducted by comparing findings from various sources, such as scientific journals, government policy documents, and reports from international organizations such as the FAO, WHO, and UNICEF. The credibility evaluation was conducted by considering the publisher's reputation, research methods, and the contextual relevance of the research results to Indonesia's social policy environment (Xiao & Watson, 2019).

## **RESULT AND DISCUSSION**

The results of a systematic literature review indicate that SMA has a strategic role in strengthening the effectiveness, efficiency, and accountability of the implementation of the MBG program as one of the government policy instruments to achieve the Sustainable Development Goals (SDGs), especially SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being) (Bappenas (2025); Biermann et al. (2022)).

Analysis of nine relevant literatures identified three main discussions on the role of SMA implementation in the public sector that are directly related to achieving sustainable development goals, including: (a) integration of strategic planning and SDG-based budgeting, the SMA serves as a system that integrates strategic planning and budgeting processes with SDG performance indicators. Through a performance-based budgeting and activity-based

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela

costing approach, the government can ensure efficient and targeted budget allocation to reduce stunting, expand access to nutritious food, and strengthen community nutritional resilience (Reynilda & Renal, 2025). This approach also increases program effectiveness in supporting equitable distribution of welfare across regions, in accordance with SDG 10's principle of reducing inequality; (b) performance control and monitoring based on sustainability indicators, the SMA enables performance monitoring by combining financial and non-financial indicators relevant to SDG 2 and SDG 3. Effectiveness indicators are measured through the reduction in stunting cases, increased consumption of nutritious foods, and the efficiency of food distribution logistics (Sriyono et al. (2024); Fanzo et al. (2020)). Thus, the success of the MBG program is assessed not only by budget realization but also by its impact on public health and the nutrition of Indonesian children; (c) accountability and stakeholder engagement for sustainable development, based on stakeholder theory, the success of the MBG program depends on the active involvement of all stakeholders, including the central and regional governments, educational institutions, food providers, and beneficiary communities. The SMA plays a role in strengthening transparency and public accountability through a data-driven reporting system and community involvement in program oversight (Rahmawati & Nugroho, 2023).

### **Implementation Of SMA in The Evaluation of The MBG Program Towards Achieving SDGs**

The application of SMA in the evaluation of the MBG program has been proven to contribute to increasing the effectiveness and efficiency of SDG-based social program implementation. Through a cost-benefit analysis approach, SMA helps the government identify inefficiencies, such as logistical waste, nutritional inconsistencies, and potential budget irregularities.

The implementation of a digital-based management information system strengthens the SMA's function in monitoring and evaluating performance (Bhaktiningsih & Surbakti, 2024). This system enables real-time monitoring of food distribution volumes, nutritional standards, and budget absorption levels in each region. Data integration between public institutions supports the implementation of evidence-based policies, which aligns with SDG 17's target on partnerships in the implementation of sustainable development goals.

### **Stakeholder Relations and Risk Mitigation in The Context of Achieving The Sustainable Development Goals (SDGs)**

Collaboration between stakeholders is a crucial prerequisite for ensuring the sustainability of the MBG program. The SMA serves as a strategic coordination framework that regulates the relationship between the central and regional governments, schools, logistics providers, and civil society. Through a stakeholder mapping approach, the SMA identifies responsibilities, anticipates conflicts of interest, and identifies potential risks that could hinder the achievement of SDGs 2 and 3 (Inaya et al., 2025).

SMA also supports a sustainable risk management system by integrating food risk analysis, financial governance, and distribution quality (Ulya & Akbar, 2025). This enables the government to take preventative action against issues such as mass poisoning and budget irregularities. Thus, SMA is a crucial instrument for creating adaptive, transparent, and sustainable public governance within the SDG 16 framework.

### **The Role of SMA In SDG 2 And SDG 3**

The implementation of SMA supports the achievement of SDG 2 (Zero Hunger) by ensuring efficient management of food and nutrition resources, and SDG 3 (Good Health and Well-being) by improving the quality of nutrition and public health (BPS (2024); Fanzo et al. (2020)). SMA plays a role not only as a cost-control tool but also as a strategic enabler for the transformation of results-oriented social governance. The integration of SMA into social policy strengthens the link between economic efficiency, social welfare, and environmental sustainability, as emphasized in the Triple Bottom Line principle.

### **CONCLUSION AND SUGGESTION**

This study concludes that SMA plays a fundamental role in strengthening the effectiveness, efficiency, and quality of MBG program implementation, which is oriented towards achieving the Sustainable Development Goals (SDGs). The implementation of SMA enables the integration of financial and non-financial information for evidence-based decision-making, increases transparency, and strengthens public accountability Kraus et al. (2020).

Theoretically, this research extends the application of stakeholder theory (Freeman, 1984) by demonstrating how SMA is a key instrument in balancing interests between stakeholders and strengthening sustainable public governance. Practically, SMA helps the government ensure that every public policy and expenditure within the MBG program makes a real contribution to the achievement of SDGs 2 and 3 by improving nutrition, health, and public well-being.

Future research is recommended to develop a quantitative or mixed methods empirical approach to directly measure the impact of SMA implementation on SDG 2 and SDG 3 indicators in various regions of Indonesia. Furthermore, the integration of SMA with digital technology is expected to strengthen public reporting and oversight systems, leading to more transparent, participatory, and sustainable governance (Bhaktiningsih & Surbakti, 2024). Thus, SMA serves not only as an accounting tool but also as a strategic foundation for the success of Indonesia's human development and social welfare.

## REFERENCE

- Bappenas. (2025). *Rencana Pembangunan Jangka Menengah Nasional Tahun 2025-2029*.
- Bartniczak, B., Płachciak, A., Raszkowski, A., & Lewis, G. J. (2024). Good Health and Well-Being: An Assessment of Sustainable Development Goal (SDG) No.3 in the Sahel Countries. *Sustainability (Switzerland)*, 16(5). <https://doi.org/10.3390/su16052109>
- Bebbington, J., & Larrinaga, C. (2014). Accounting and Sustainable Development: An Exploration. *Accounting, Organizations and Society*, 39(6), 395–413.
- Bhaktiningsih, T. Y., & Surbakti, L. P. (2024). Akutnansi Manajemen Strategis Dalam Era Digital : Review Literatur Tentang Transformasi dan Inovasi. *JIMEA | Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 8(3), 1547–1557.
- Biermann, F., Hickmann, T., Sénit, C. A., Beisheim, M., Bernstein, S., Chasek, P., Grob, L., Kim, R. E., Kotzé, L. J., Nilsson, M., Ordóñez Llanos, A., Okereke, C., Pradhan, P., Raven, R., Sun, Y., Vijge, M. J., van Vuuren, D., & Wicke, B. (2022). Scientific Evidence on The Political Impact of The Sustainable Development Goals. *Nature Sustainability*, 5(9), 795–800. <https://doi.org/10.1038/s41893-022-00909-5>
- BPS. (2024). *Statistik Kesejahteraan Rakyat 2024*.
- Braun, V., & Clarke, V. (2021). One Size Fits All? What Counts as Quality Practice in (Reflexive) Thematic Analysis? *Qualitative Research in Psychology*, 18(3), 328–352.
- Cadez, S., & Guilding, C. (2012). Strategy, Strategic Management Accounting and Performance: A Configurational Analysis. *Industrial Management and Data Systems*, 112(3), 484–501. <https://doi.org/10.1108/02635571211210086>
- Fanzo, J., Bellows, A. L., Spiker, M. L., Thorne-Lyman, A. L., & Bloem, M. W. (2020). The Importance of Food Systems and The Environment for Nutrition. *American Journal of Clinical Nutrition*, 113(1), 7–16. <https://doi.org/10.1093/ajcn/nqaa313>
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. *Pitman*.
- Inaya, N., Rahman, M. F., & Sari, D. K. (2025). Asta Cita dan Transformasi Kebijakan Sosial Indonesia 2025–2029. *Jurnal Kebijakan Publik Dan Administrasi*, 14(2).

- The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela
- Kementerian Keuangan RI. (2025). *Laporan Realisasi Anggaran Program Makan Bergizi Gratis 2025*.
- Kiftiyah, A., Palestina, F. A., Abshar, F. U., & Rofiah, K. (2025). Program Makan Bergizi Gratis (MBG) dalam Perspektif Keadilan Sosial dan Dinamika Sosial – Politik. *Pancasila: Jurnal Keindonesiaan*, 5(1), 101–112. <https://doi.org/10.52738/pjk.v5i1.726>
- Kraus, S., Breier, M., & Dasí-Rodríguez, S. (2020). The Art of Crafting a Systematic Literature Review in Entrepreneurship Research. *International Entrepreneurship and Management Journal*, 16(3), 1023–1042. <https://doi.org/10.1007/s11365-020-00635-4>
- Maharani, I. (2025, September 23). *Polemik MBG: Catat Ribuan Anak Keracunan Hingga Langkah BGN*. Kompas.Com.
- Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., ... Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. In *BMJ* (Vol. 372). BMJ Publishing Group. <https://doi.org/10.1136/bmj.n71>
- Pudjirahaju, A., Soelistyorini, D., Mustafa, A., & Kristianto, Y. (2025). Transforming Childhood: Nutrition Interventions in the First 1000 Days of Life to Prevent Stunting and Enhance IQ Children in Trenggalek. *Amerta Nutrition*, 9(1), 101–108. <https://doi.org/10.20473/amnt.v9i1.2025.101-108>
- Rahmawati, D., & Nugroho, P. (2023). Stakeholder engagement and public accountability in social policy implementation: Evidence from Indonesia. *Jurnal Akuntansi Dan Kebijakan Publik*, 9(2), 75–89.
- Ramadhan, Y. (2024). Asta Cita dan Visi Pembangunan Jangka Panjang Indonesia. *Jurnal Administrasi Dan Kebijakan Publik*, 8(3), 120–133.
- Reynilda, & Renal, M. (2025). Economics and Digital Business Review Evaluation of Public Sector Financial Management and Costing System in Improving Performance Effectiveness. *Economics and Digital Business Review*, 6(1), 1015–1033.
- Snyder, H. (2019). Literature Review as a Research Methodology: An Overview and Guidelines. *Journal of Business Research*, 104, 333–339.
- Sporchia, F., Antonelli, M., Aguilar-Martínez, A., Bach-Faig, A., Caro, D., Davis, K. F., Sonnino, R., & Galli, A. (2024). Zero Hunger: Future Challenges and The Way Forward Towards The Achievement of Sustainable Development Goal 2. *Sustainable Earth Reviews*, 7(1), 1–6. <https://doi.org/10.1186/s42055-024-00078-7>
- Sriyono, Effendi, M. I., & Sirait, A. (2024). The Practice Of Strategic Management Accounting In Public Sector Indonesia. *Jurnal Akuntansi*, 28(1), 21–39. <https://doi.org/10.24912/ja.v28i1.1675>
- Tempo. (2024, November). *Tantangan Distribusi dan Kualitas Pangan dalam Program Makan Bergizi Gratis*. Tempo.Co.

The Role Of Strategic Management Accounting In Improving The Effectiveness And Quality Of The Free Nutritious Meals Program In Indonesia By Yanuar Ramadhan, Indah Permatasari, Caroline Angela

Ulya, F. N., & Akbar, N. A. (2025). *Kasus Keracunan Massal Terkait Program Makan Bergizi Gratis Capai 4.711 Kasus*. Kompas.Id.

Xiao, Y., & Watson, M. (2019). Guidance on Conducting a Systematic Literature Review. *Journal of Planning Education and Research*, 39(1), 93–112.  
<https://doi.org/https://doi.org/10.1177/0739456X1772397>