

**Table 1. Previous Research**

No.	Title	Author	Year of Publication	Research Result
1	The Free Nutritious Meal Program: A Critical Analysis of the Transformation of Indonesian Education Towards the Golden Generation of 2045	Albaburrahim, Agus Purnomo Ahmad Putikadyanto, Agik Nur Efendi, Mochamad Arifin Alatas, Sahrul Romadhon, Liana Rochmatul Wachidah	2025	This research shows that the program can generally improve health, academic achievement, and the golden generation of 2045. However, several challenges remain, including: logistics distribution in remote areas, inadequate health standards, sustainable financing, and behavioral changes in Indonesian society.
2	Strategic Management Accounting in the Digital Age: A Literature Review on Transformation and Innovation	Tri Yuni Bhaktiningsih, Lidya Primta Surbakti	2024	The positive impacts of this technology include faster and more accurate data processing and increased ability to predict future trends to support strategic decision-making.
3	The importance of food systems and the environment for nutrition	Jessica Fanzo, Alexandra L Bellows, Marie L Spiker, Andrew L Thorne-Lyman, and Martin W Bloem	2021	Transformation of global and local food systems is necessary to ensure the availability of healthy, safe, nutritious, sustainable, and equitable food. Food systems influence diets, health, the economy, and the sustainability of natural resources and socio-cultural well-being. They also contribute to climate change and are vulnerable to its impacts. Despite increasing attention to this issue, knowledge gaps remain regarding the relationships between the environment, food systems, and nutrition. This article highlights the

				importance of innovative nutrition research to drive food policy change amidst the challenges of climate change and environmental degradation.
4	The Role of Strategic Management Accounting in Facing the Global Economic Crisis	Muammar Khaddafi, Anis Maulia Putri, Caesarah DianaWati Hasibuan, Asnah Ritonga	2025	The use of strategic management accounting tools such as cost analysis, flexible budgeting, and the balanced scorecard can increase a company's resilience and competitiveness during a crisis. Thus, the application of strategic management accounting is a key factor in building organizational resilience in facing global economic challenges.
5	The Free Nutritional Meal Program (MBG) from the Perspective of Social Justice and Socio-Political Dynamics	Anifatul Kiftiyah, Firda Ayu Palestina, Faris Ulul Abshar, Khofidotur Rofiah	2025	The results of this study are: 1) the government needs to prioritize schools in 3T (underdeveloped, frontier, and infected) areas such as Nias, Mentawai, North Musi Rawas, and other 3T (underdeveloped, frontier, and infected) areas in receiving MBG. 2) the sustainability of the MBG program depends on several factors, namely: budget, policy stability, and government commitment.
6	The Corruption Eradication Commission's Role in Eradicating Corruption in Indonesia: A Case Study of Alleged	Veronika Christine Mevelia, Devina Shava Amalia, Tries Ellia Sandari	2025	Based on an analysis of three strategic cases—the e-KTP (electronic ID card) case, COVID-19 social assistance, and the free lunch program—the role of the Corruption Eradication Commission (KPK) demonstrates a

	Corruption in the Free Lunch Program			transformation from a repressive approach to a more preventative and systemic one. In the e-KTP and social assistance cases, the KPK emphasized its strong law enforcement function, while in the free lunch program, it positioned itself as a strategic supervisor from the planning stage to prevent potential irregularities.
7	Specific Nutrition Interventions in the First 1000 Days of Life by Agents of Change to Prevent Stunting, Improve Child Development and IQ in Trenggalek Regency	Astutik Pudjirahaju, Dwie Soelistyorini, Annasari Mustafa, Yohanes Kristianto	2025	This study shows that increasing the knowledge of change agents can effectively reduce stunting. Stunting prevention can be achieved through appropriate maternal and child care practices, including early initiation of breastfeeding, exclusive breastfeeding, appropriate complementary feeding, and complete immunization.
8	Evaluation of Public Sector Financial Management and Costing System in Improving Performance Effectiveness	Reynilda, Mohammad Renal	2025	The implementation of performance-based budgeting (PBB), activity-based costing (ABC), and zero-based budgeting (ZBB) improves budget efficiency, transparency, and accountability. However, implementation remains hampered by institutional resistance, political interference, and technological limitations. This study recommends the integration of digital innovation, stricter regulatory oversight, and public participation to strengthen sustainable public financial governance.

9	The Practice of Strategic Management Accounting in Public Sector Indonesia	Sriyono, Mohamad Irhas Effendi, Afni Sirait	2023	SMA Practice-Customer Accounting and SMA Practice-Competitor Accounting have been developed and implemented in village-owned businesses in Indonesia, with implications for theory. These findings support the contingency hypothesis, which lacks universally applicable rules.
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