

## Accountability, Supervision, and Transparency as Determinants of Public Service Performance: Empirical Evidence from a Frontline Local Government Institution

Arfiko Diansyah<sup>1\*</sup>, Fifian Permata Sari<sup>2</sup>, Yunita Sari<sup>3</sup>

<sup>1,2,3</sup> Master's Program in Management, Universitas Baturaja, Indonesia

### Abstract:

Public service delivery constitutes a central foundation of governmental legitimacy, particularly in decentralized governance systems where citizen experience shapes institutional trust. This study aims to examine the influence of accountability, supervision, and transparency on citizen-perceived public service performance at the urban village (kelurahan) level. Existing governance scholarship predominantly emphasizes macro-level financial performance and examines governance mechanisms independently. Limited empirical attention has been directed toward frontline administrative units and citizen-centered service outcomes such as responsiveness, accessibility, and satisfaction. This study develops and tests an integrative governance-performance model that conceptualizes accountability, supervision, and transparency as functionally interdependent determinants of citizen-perceived service outcomes at the grassroots administrative level.

A quantitative descriptive-causal design was employed using census data from 57 service providers at Batu Kuning Urban Village, Indonesia. Data were collected through structured questionnaires and analyzed using multiple linear regression with classical assumption testing. All governance variables positively and significantly influence public service performance both partially and simultaneously ( $p < 0.05$ ). Supervision emerged as the most dominant predictor. The model explains 41.9% of the variance in service performance ( $R^2 = 0.419$ ). Integrated governance mechanisms significantly enhance citizen-perceived service performance, confirming that coherent accountability, supervisory, and transparency arrangements are critical in frontline administrative settings.

Keywords: *Accountability, Supervision, Transparency, Public Service Performance, Local Governance.*

Copyright (c) 2026 **Arfiko Diansyah**

■ Corresponding author:

Email Address: [arfikodiansyah28@gmail.com](mailto:arfikodiansyah28@gmail.com)



## INTRODUCTION

Public service delivery constitutes a central foundation of governmental legitimacy, as citizens' direct interactions with administrative institutions shape their evaluations of state performance and institutional trust. In decentralized governance systems, local governments are increasingly assessed not only on procedural compliance but on their capacity to deliver services that are effective, responsive, equitable, and transparent. In Indonesia, Law No. 25/2009 formally positions citizens as primary stakeholders in public service provision, reinforcing the normative expectation that governance arrangements translate into tangible

service outcomes. Within the good governance framework, accountability, supervision, and transparency represent core institutional mechanisms structuring bureaucratic behavior and citizen–state interaction. Accountability requires public officials to justify decisions and resource utilization (Mardiasmo, 2021), supervision ensures conformity with regulatory and organizational standards (Hasibuan, 2019; Siagian, 2018), and transparency facilitates public access to information necessary for societal oversight (Mardiasmo, 2021; Mursyidi, 2009). Although conceptually distinct, these mechanisms operate within an interdependent governance architecture; when implemented in isolation, they risk devolving into formalistic compliance rather than contributing to substantive performance improvement.

Empirical research demonstrates that governance mechanisms influence local government performance, particularly in financial and macro-organizational contexts. Accountability and transparency enhance performance through value-for-money principles (Widajatun & Kristiastuti, 2020), while auditing mechanisms strengthen efficiency and public trust (Augustine, 2025). Internal supervision integrated with accountability systems and information technology improves budgetary management (Hasibuan & Khomsiyah, 2020; Pratolo et al., 2018), although the effectiveness of legislative oversight and monitoring systems remains contingent upon institutional capacity and political dynamics (Muhtar et al., 2021; Oni et al., 2025). Transparency further affects financial performance both directly and indirectly through accountability and supervision (Thahir et al., 2024); however, its impact may diminish under limited institutional capacity (Makanga, 2025) and proves effective in digital governance only when supported by clear accountability arrangements (Pribadi et al., 2024).

Despite the expansion of governance scholarship, three limitations remain salient. First, empirical analyses predominantly emphasize macro-level institutional arrangements and financial performance indicators. Second, accountability, supervision, and transparency are frequently examined independently rather than within an integrated analytical framework. Third, performance measurement often privileges administrative or fiscal compliance over citizen-centered dimensions such as service quality, responsiveness, accessibility, and satisfaction (Gabinete et al., 2022; Hai, 2025; Hatry, 2018; Shi et al., 2023). Consequently, the relationship between governance mechanisms and citizen-perceived service performance at frontline administrative units remains insufficiently theorized and empirically tested. This study addresses these gaps by developing and testing an integrative governance–performance model at the urban village (kelurahan) level, examining the simultaneous influence of accountability, supervision, and transparency on citizen-perceived public service performance and conceptualizing these mechanisms as functionally interdependent determinants of service outcomes rather than isolated institutional attributes.

### **Public Service Performance and Local Government Legitimacy**

Public service performance constitutes a fundamental pillar of modern governmental legitimacy. The quality of services experienced directly by citizens shapes public trust, satisfaction, and evaluations of governmental effectiveness. In decentralized governance systems, local governments are no longer assessed solely on procedural compliance, but increasingly on their capacity to deliver services that are effective, equitable, transparent, and citizen-oriented. Law Number 25 of 2009 concerning Public Services defines public service as the fulfillment of citizens' needs for goods, services, and administrative provisions, positioning citizens as primary stakeholders in governance processes.

Recent empirical evidence reinforces the legitimacy–performance nexus. (Bahmani-oskooee et al., 2025) demonstrate that local public management quality—particularly leadership, transparency, and accountability—significantly influences citizen trust in local government. Similarly, (Meirinhos et al., 2022) emphasize that citizen satisfaction and loyalty function as key determinants of executive political legitimacy at the local level. (Budiana,

2025) further argues that public trust strengthened by transparency and effective communication constitutes a prerequisite for sustainable local governance legitimacy.

Within contemporary public administration theory, public service performance is increasingly conceptualized beyond financial and administrative outputs. (Hatry, 2018) defines performance as the extent to which service programs achieve intended outcomes and service quality standards. (Shi et al., 2023) highlight effectiveness and efficiency as core evaluative dimensions, while (Gabinete et al., 2022; Hai, 2025) extend performance measurement to include responsiveness, accessibility, service quality, and citizen experience. Consequently, public service performance must be assessed not only through procedural compliance but through outputs and outcomes perceived directly by service users.

Despite rapid development in governance literature, most empirical studies focus on macro-level financial performance or aggregate local government indicators. Limited attention has been directed toward frontline administrative units such as urban villages (kelurahan), where citizens interact most frequently with government institutions. This study addresses this gap by examining governance mechanisms at the grassroots administrative level using citizen-perceived service performance as the outcome variable.

Grounded in principal-agent theory, accountability functions as a governance mechanism designed to align administrative behavior with citizens' interests. It encompasses reporting, justification, evaluation, and sanctioning processes regulating public decision-making and resource allocation (Mardiasmo, 2021). Accountability in public administration operates both vertically – toward hierarchical superiors and oversight bodies – and horizontally or socially – toward citizens and service users.

Empirical studies generally demonstrate a positive association between accountability and governmental performance. (Widajatun & Kristiastuti, 2020) show that accountability strengthens performance through the implementation of value-for-money principles in regional financial management. (Augustine, 2025) confirms that effective auditing systems enhance efficiency and public trust by reinforcing accountability mechanisms. However, the impact of accountability is not universally consistent. (Oni et al., 2025) reveal that legislative oversight may fail to reinforce accountability outcomes due to institutional weaknesses and political interference.

Notably, prior research predominantly operationalizes performance in financial or compliance terms, with limited examination of citizen-centered service dimensions (Hatry, 2018; Shi et al., 2023). When accountability incorporates responsiveness, transparency of outcomes, and enforceable corrective mechanisms, it is theoretically positioned to enhance service effectiveness and citizen satisfaction at the operational level.

### **H1: Accountability positively influences public service performance at the urban village (kelurahan) level.**

Supervision represents a control and evaluative mechanism within public sector governance. Classical administrative theory conceptualizes supervision as ensuring compliance with established rules and organizational standards (Hasibuan, 2019; Siagian, 2018). Contemporary performance management perspectives expand this view by emphasizing feedback generation, corrective action, and organizational learning.

Empirical findings suggest that integrated supervision systems contribute significantly to improved governmental performance. Pratolo et al. (2018) demonstrate that supervision aligned with accountability and transparency enhances budget management effectiveness through value-for-money implementation. Hasibuan & Khomsiyah (2020) find that robust internal audit systems significantly strengthen local government performance. However, (Muhtar et al., 2021) caution that organizational complexity and political intervention may

weaken monitoring functions, reducing supervision to symbolic compliance rather than substantive performance improvement.

Existing literature largely frames supervision within financial or compliance-oriented indicators, leaving its relationship with citizen-facing service outcomes underexplored. When supervision functions as an adaptive monitoring mechanism translating evaluative findings into service improvements, it is theoretically expected to enhance responsiveness, efficiency, and accessibility in public service delivery – particularly at frontline administrative units.

Thus, the study proposes:

**H2: Supervision positively influences public service performance at the urban village (kelurahan) level.**

Transparency refers to the openness and accessibility of governmental information, enabling citizens to evaluate public decisions and processes (Mardiasmo, 2021; Mursyidi, 2009). By reducing information asymmetry, transparency mitigates agency problems and enhances public scrutiny. Within open government frameworks, transparency is positioned as a foundational precondition for participatory governance and institutional trust.

Empirical studies confirm that transparency contributes to performance improvement both directly and indirectly. Thahir et al. (2024) find that transparency positively affects financial performance through mediating accountability and supervision mechanisms. Pribadi et al. (2024) show that transparency in digital governance enhances performance only when integrated with coherent accountability and oversight systems. Nonetheless, (Makanga, 2025) emphasizes that weak institutional capacity and political complexity may reduce transparency's effectiveness.

While transparency has been widely linked to fiscal outcomes and public trust, empirical examination of its direct relationship with citizen-perceived service performance at frontline administrative units remains limited. In operational service contexts, accessible and consistently updated information regarding procedures, requirements, and timelines may enhance procedural clarity, perceived fairness, and citizen satisfaction.

Therefore, the following hypothesis is advanced:

**H3: Transparency positively influences public service performance at the urban village (kelurahan) level.**

The literature increasingly recognizes accountability, supervision, and transparency as interdependent governance mechanisms operating within a systemic architecture of good governance. Transparency provides access to information, accountability ensures justification and answerability, and supervision enforces standards and corrective action. Empirical evidence demonstrates interrelated and mediating effects among these constructs (Pribadi et al., 2024; Thahir et al., 2024), suggesting that their performance implications are systemic rather than isolated.

Public service performance—conceptualized in terms of effectiveness, efficiency, responsiveness, accessibility, and citizen satisfaction (Gabinete et al., 2022; Hai, 2025; Hatry, 2018)—is therefore theoretically shaped by the functional integration of governance mechanisms. However, prior research rarely tests these variables simultaneously within a unified empirical framework, particularly at grassroots administrative levels such as urban villages (kelurahan).

To address this limitation, the present study advances an integrative governance model expressed as:  $\text{Service Performance} = f(\text{Accountability, Supervision, Transparency})$ . On this basis, the following simultaneous hypothesis is proposed:

**H4: Accountability, supervision, and transparency simultaneously and positively influence public service performance at the urban village (kelurahan) level.**

## METHOD, DATA, AND ANALYSIS

This study employed a quantitative, descriptive-causal research design to examine the effects of accountability, supervision, and transparency on public service performance at the village-level government. A quantitative approach was selected to enable hypothesis testing and to estimate the magnitude of relationships among governance variables within an explanatory model. The design is appropriate for assessing causal inferences in organizational settings where constructs are measurable and theoretically specified.

The target population comprised all actors directly involved in public service delivery at the Batu Kuning Urban Village Office, Ogan Komering Ulu Regency, Indonesia. The unit of analysis was the individual service provider operating within the frontline administrative structure. Given the relatively small and accessible population, a census sampling technique was applied, resulting in 57 respondents, including village officials, neighborhood heads (RT/RW), and local security representatives. This approach eliminated sampling bias and ensured full population coverage. Respondents represented diverse functional roles, thereby enhancing the internal validity of organizational-level inferences.

Primary data were collected in December 2025 through a structured self-administered questionnaire. The instrument was distributed directly to all respondents to ensure a high response rate and procedural consistency. Secondary data, including organizational profiles and performance-related documentation, were obtained to contextualize the empirical findings. Data collection procedures adhered to standard ethical and methodological protocols, ensuring confidentiality and voluntary participation.

All constructs were operationalized using multi-item indicators derived from established public sector governance literature. Accountability was measured through indicators reflecting responsibility, answerability, and reporting practices. Supervision captured monitoring intensity, compliance control, and evaluative feedback mechanisms. Transparency was operationalized through information openness, clarity of procedures, and accessibility of service-related information. Public service performance was measured using indicators of service effectiveness, responsiveness, and perceived quality.

All items employed a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Instrument validity was assessed using item-total correlation analysis, with all items exceeding the critical  $r$ -value threshold. Reliability was evaluated using Cronbach's Alpha, with all constructs surpassing the acceptable threshold of 0.60, indicating satisfactory internal consistency.

Data were analyzed using multiple linear regression to estimate the simultaneous and partial effects of governance variables on public service performance. The empirical model is specified as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon \quad (1)$$

where  $Y$  represents public service performance;  $\beta_0$  is the intercept;  $\beta_1$ – $\beta_3$  denote regression coefficients;  $X_1$ ,  $X_2$ , and  $X_3$  represent accountability, supervision, and transparency respectively; and  $\varepsilon$  is the error term.

Prior to hypothesis testing, classical assumption tests were conducted, including normality (Kolmogorov-Smirnov), multicollinearity (Tolerance and Variance Inflation Factor), and heteroskedasticity (scatterplot analysis). All assumptions were satisfied, confirming that the model met the BLUE criteria. Hypotheses were tested using  $t$ -tests for partial effects and an  $F$ -test for simultaneous effects at a 5 percent significance level. The

coefficient of determination ( $R^2$ ) was used to assess explanatory power. All analyses were performed using SPSS version 26, ensuring analytical robustness and replicability.

## RESULT AND DISCUSSION

This section presents the research findings and empirical analysis concerning the effects of accountability, supervision, and transparency on public service performance at the *kelurahan* level as the frontline unit of government service delivery. The presentation of findings is directed toward systematically testing the relevance of the good governance framework in explaining variations in public service performance, both through the partial effects of each variable and their simultaneous effects within an integrated analytical model. The analysis is based on community perception data as service users, so the findings reflect not only internal administrative performance but also the quality of services directly experienced by citizens. Accordingly, this study provides an empirical basis for assessing the extent to which accountability mechanisms, supervisory functions, and information transparency operate as determinants of public service performance in Kelurahan Batu Kuning.

**Table 1. Results of Instrument Validity and Reliability Tests**

Variable	r-value range	r-table	Cronbach's Alpha	
Accountability (X1)	0.359–0.678	0.261	0.807	Valid & Reliable
Supervision (X2)	0.487–0.810	0.261	0.854	Valid & Reliable
Transparency (X3)	0.536–0.859	0.261	0.917	Valid & Reliable
Service Quality (Y)	0.281–0.496	0.261	0.722	Valid & Reliable

Source: Processed data (2025)

The validity test results indicate that all questionnaire items for each variable have correlation coefficients ( $r$ -calculated) greater than the  $r$ -table value at a 5% significance level. This finding confirms that all instruments appropriately measure the intended constructs. Furthermore, the Cronbach's Alpha values for all variables exceed the 0.600 threshold, indicating acceptable internal consistency and reliability. Thus, the research questionnaire is suitable for further data analysis.

**Table 2. Results of Classical Assumption Tests**

Test Type	Indicator	Statistical Value	Criteria	Conclusion
Normality	Asymp. Sig	0.2	> 0.05	Data normally distributed
Multicollinearity	Tolerance	0.740–0.956	> 0.10	No multicollinearity
	VIF	1.046–1.351	< 10	No multicollinearity

Source: Processed data (2025)

The normality test shows that the Kolmogorov–Smirnov significance value exceeds 0.05, indicating that the residuals are normally distributed. The multicollinearity test shows tolerance values above 0.10 and VIF values below 10 for all independent variables, indicating no high intercorrelation among predictors. In addition, the heteroskedasticity test using a scatterplot reveals randomly distributed residuals with no discernible pattern. Therefore, all classical assumptions of the multiple linear regression model have been satisfied.

**Table 3. Hypothesis Testing Results**

Hypothesis Testing	Regression Coefficient ( $\beta$ )	t-value	Sig. (p-value)	
Accountability (X1) $\rightarrow$ Service Quality (Y)	0.223	2.362	0.022	Significant

Supervision (X2) → Service Quality (Y)	0.238	2.921	0.005	Significant
Transparency (X3) → Service Quality (Y)	0.193	2.795	0.007	Significant
X1, X2, X3 → Service Quality (Y)	–	–	0.000	Significant

Source: Processed data (2025)

The multiple linear regression analysis indicates that all independent variables have positive regression coefficients, demonstrating a direct relationship with service quality. This means that improvements in accountability, supervision, and transparency are empirically associated with improvements in public service quality. Among these variables, supervision has the largest coefficient, suggesting a relatively dominant role in explaining variations in service quality.

The F-test shows a significance value of 0.000, which is less than 0.05, indicating that accountability, supervision, and transparency simultaneously have a significant effect on public service quality. This finding confirms that the combined presence of these governance variables constitutes an important determinant of service performance at the *kelurahan* level.

The coefficient of determination ( $R^2$ ) of 0.419 indicates that 41.9% of the variation in service quality can be explained by accountability, supervision, and transparency, while the remaining 58.1% is influenced by factors outside the research model. This suggests that although the three variables contribute significantly, additional explanatory variables should be considered in future research.

This study demonstrates that accountability, supervision, and transparency each exert a positive and significant influence on citizen-perceived public service performance at the urban village level, both individually and simultaneously. These findings confirm that governance mechanisms remain salient determinants of service quality even within frontline administrative units. Rather than functioning as formal compliance devices, the three mechanisms appear to operate as behavioral and institutional drivers shaping how services are delivered and experienced by citizens. The results therefore substantiate the argument that public service performance is inseparable from governance quality, particularly in decentralized settings where citizen experience directly shapes legitimacy (Budiana, 2025; Meirinhos et al., 2022).

The positive effect of accountability supports principal-agent and public accountability perspectives, which posit that answerability, justification, and sanctioning mechanisms reduce opportunistic behavior and enhance responsiveness (Mardiasmo, 2021). Consistent with the New Public Service framework (Denhardt & Denhardt, 2015), accountability appears to shift bureaucratic orientation from procedural compliance toward public value creation. The findings extend prior research that links accountability to financial and macro-level performance (Augustine, 2025; Widajatun & Kristiastuti, 2020) by demonstrating its relevance to citizen-perceived service outcomes. While (Oni et al., 2025) caution that oversight effectiveness may be constrained by institutional and political factors, the present findings suggest that at the operational level, accountability mechanisms—when visible to service users—can directly influence perceptions of fairness, reliability, and responsiveness. This confirms that accountability's performance effect is not confined to fiscal management but also manifests in everyday service interactions (Gabinete et al., 2022; Hai, 2025).

Supervision emerged as the most influential predictor, underscoring its central role in translating governance principles into tangible service improvements. Classical administrative theory conceptualizes supervision as ensuring conformity with standards (Hasibuan, 2019; Siagian, 2018), yet contemporary perspectives emphasize its adaptive and corrective dimensions. The findings align with evidence that integrated supervision strengthens organizational effectiveness (Hasibuan & Khomsiyah, 2020; Pratolo et al., 2018) and reinforce the argument that monitoring systems contribute to continuous learning when embedded within accountability structures (Muhtar et al., 2021). At the urban village level,

relatively simple organizational structures may enable more direct and immediate supervisory intervention, thereby enhancing service consistency and reducing procedural deviations. This contextual explanation helps clarify why supervision exerts a comparatively stronger influence than other governance dimensions, particularly in settings where frontline discretion significantly shapes citizen experience (Muchtar et al., 2023; Suprayitno, 2018).

Transparency also demonstrates a significant positive effect, confirming that information openness enhances procedural clarity and trust in local institutions. This finding is consistent with theoretical arguments that transparency reduces information asymmetry and strengthens social control (Mardiasmo, 2021; Mursyidi, 2009). Empirical studies have shown that transparency improves financial performance directly and indirectly through accountability and supervision (Thahir et al., 2024), and that digital transparency is effective only when embedded within coherent oversight systems (Pribadi et al., 2024). The present study extends this literature by demonstrating that transparency also shapes citizen-perceived service quality in operational settings. However, as highlighted by (Makanga, 2025; Zafarullah & Siddiquee, 2021), transparency's effectiveness depends on institutional capacity and political commitment. In frontline administrative contexts, substantive transparency—characterized by updated, accessible, and actionable information—appears to enhance predictability and perceived fairness, thereby improving overall service evaluations (Bahmani-oskooee et al., 2025; Suwardi & Pramono, 2025).

Beyond their individual effects, the simultaneous significance of accountability, supervision, and transparency supports the systemic view of governance advanced in the good governance literature. Prior studies demonstrate interdependencies among these mechanisms, particularly the mediating roles of accountability and supervision in strengthening transparency's impact (Pribadi et al., 2024; Thahir et al., 2024). The present findings reinforce this integrative perspective by showing that public service performance is shaped by the coherence of governance arrangements rather than isolated institutional reforms. In line with multidimensional performance frameworks (Hatry, 2018; Shi et al., 2023), citizen-centered outcomes—such as responsiveness, accessibility, and satisfaction—are more likely to improve when information disclosure (transparency), answerability (accountability), and corrective monitoring (supervision) function in concert.

Theoretically, this study contributes to governance and public administration scholarship by extending the governance-performance nexus from macro-level and financially oriented analyses to grassroots service delivery units. By empirically demonstrating that governance mechanisms retain explanatory power in frontline contexts, the study bridges the gap identified in prior literature (Gabinete et al., 2022; Hai, 2025) and refines the conceptualization of public service performance as citizen-experienced outcomes rather than administrative outputs alone. Practically, the findings indicate that reform initiatives at the urban village level should prioritize strengthening supervisory feedback loops, embedding enforceable accountability practices, and institutionalizing substantive transparency. However, given that governance variables do not fully explain performance variation, improvements must be complemented by capacity building, organizational learning, digital innovation, and citizen participation mechanisms. Overall, the study reaffirms that integrated governance arrangements constitute a critical foundation for enhancing public service performance at the grassroots level, thereby directly addressing the identified research gap concerning the operationalization of good governance in frontline administrative settings.

## CONCLUSION

This study demonstrates that accountability, supervision, and transparency jointly and positively shape public service performance at the urban village level, affirming that governance mechanisms operate as an integrated institutional architecture rather than

isolated compliance instruments. Empirically, it extends governance scholarship by relocating the analytical focus from macro-financial indicators to citizen-perceived service outcomes within frontline administrative units, while theoretically refining good governance and principal-agent perspectives by evidencing that institutional control mechanisms enhance service quality when embedded in routine service processes; notably, the relative prominence of supervision indicates that monitoring and corrective feedback condition the effectiveness of accountability and transparency, reinforcing the systemic character of governance arrangements. Practically and economically, coherent governance reform—through strengthened supervisory capacity, enforceable accountability structures, and substantive transparency—can improve service predictability, reduce administrative inefficiencies, and consolidate institutional trust. However, the cross-sectional design limits causal inference, the single-site census sample constrains generalizability, and reliance on perceptual measures may introduce response bias and limit capture of objective performance dynamics; these constraints, arising primarily from methodological and contextual design choices rather than measurement invalidity, may affect the stability and transferability of the findings. The model's partial explanatory power further suggests that additional determinants, including leadership, bureaucratic capacity, digital governance infrastructure, and citizen participation, remain insufficiently examined, warranting future comparative, multi-level, and longitudinal research to test the robustness and boundary conditions of the integrated governance-performance framework across diverse administrative contexts.

## References :

- Augustine, A. A. (2025). Auditing in Local Governments: Panacea for Accountability, Transparency, and Ethical Standards in Grassroots Governance and Service delivery in the 21st Century. *International Journal of Management and Economics Invention*, 11(03), 4124–4135. <https://doi.org/10.47191/ijmei/v11i3.15>
- Bahmani-oskooee, M., Wooton, I. & Cui, Z. (2025). Public Service Management And Citizens ' Trust In Local Government: A Comparative Study Of Municipal Governments In Sweden. *Journal of Educational Management, Learning Center and Social Knowledge*, 2(1), 13–24.
- Budiana, M. (2025). Building Government Legitimacy: The Role of Public Trust , Transparency , and Social Media Effectiveness in the Dynamics of Public Perception. *International Journal of Educational Research Excellence (IJERE)*, 4(2), 608–618. <https://doi.org/10.55299/ijere.v4i2.1460>
- Denhardt, J. V. & Denhardt, R. B. (2015). *The New Public Service: Servoing, Not Steering* (4th ed.). Routledge.
- Gabinete, G., Tanan, C., Tutor, J. A. & Escantilla-Lebuna, M. L. (2022). Pakistan Journal of Life and Social Sciences Public Service Delivery Assessment Using the Citizen Satisfaction Index System in Western Visayas , Philippines. *Pakistan Journal of Life and Social Sciences*, 20(1), 36–44.
- Hai, N. C. (2025). Citizen satisfaction with the quality of public administrative services: Public administration reform in Vietnam. In *Strategies and Solutions for Public Sector Burnout*. <https://doi.org/10.4018/979-8-3373-0169-3.ch009>
- Hasibuan, D. H. & Khomsiyah. (2020). The Effect Of Legislative Oversight, Budget

Transparency, And Internal Auditor Quality On Local Government Performance With Total Asset Moderation: A Case Study In Indonesia. *Academy of Accounting and Financial Studies Journal*, 24(6), 1-13.

Hasibuan, M. S. P. (2019). *Manajemen Sumber Daya Manusia* (Edisi Revi). Bumi Aksara.

Hatry, H. P. (2018). Performance measurement principles and techniques: An overview for local government. In *Public Sector Performance: Management, Motivation, and Measurement*. <https://doi.org/10.4324/9780429497964>

Makanga, C. N. (2025). The mediating role of ethical work climate in the relationship between oversight mechanism and public accountability. *Journal of Economics and Development*, 27(4), 341-357. <https://doi.org/10.1108/JED-03-2025-0085>

Mardiasmo. (2021). *Akuntansi Sektor Publik* (Edisi Terb). ANDI.

Meirinhos, G., Bessa, M., Leal, C., Sol, M., Carvalho, A. & Silva, R. (2022). administrative sciences Municipal Executive Recommendation by Citizens : Who Is Most Significant ? *Administrative Sciences* 12:, 12(18). <https://doi.org/https://doi.org/10.3390/admsci12030081>

Muchtar, M., Hadita, A., Hermana, D. & Wufron, W. (2023). *Village Government Management and the Effectiveness of Achieving the Village Autonomy Program through the Performance of Village Apparatuses in Garut Regency*. 11, 2406-9515. <https://doi.org/10.21831/jnp.v11i2.58214>

Muhtar, Arifin, T. & Sutaryo. (2021). Performance Accountability In Indonesian Local Governments : Does Monitoring Really Work? *International Journal of Business and Society*, 22(3), 1673-1692.

Mursyidi. (2009). *Akuntansi Pemerintahan di Indonesia*. PT Refika Aditama.

Oni, S., Adenuga, A. E. & Dele-dada, M. P. (2025). Legislative Oversight and Government Accountability : Implications for Good Governance in Nigeria. *International Journal Of Research And Innovation In Social Science (IJRISS)*, IX(XI), 2516-2528. <https://doi.org/10.47772/IJRISS>

Pratolo, S., Jatmiko, B., Anwar, M. & Widiyanta, M. (2018). Effect Of Accountability And Transparency On Government Performance With Value For Money Method Through The Information Technology Usage (Survey On Financial Management Skpd Bantul District). *International Journal of Civil Engineering and Technology (IJCIET)*, 9(7), 833-843.

Pribadi, U., Iqbal, M., Ibrahim, M. A., Juhari & Ahdarrijal, Y. (2024). Nexus of public organization, transparency, and accountability in Indonesia's digital governance. *Journal of Public Affairs*, 24(3). <https://doi.org/10.1002/pa.2940>

Shi, J., Dai, X., Duan, K. & Li, J. (2023). Exploring the performances and determinants of public service provision in 35 major cities in China from the perspectives of efficiency and effectiveness. *Socio-Economic Planning Sciences*, 85. <https://doi.org/10.1016/j.seps.2022.101441>

Siagian, S. P. (2018). *Manajemen Sumber Daya Manusia* (Edisi 1, C). Bumi Aksara.

- Suprayitno. (2018). GOOD GOVERNANCE IMPLEMENTATION TOWARDS SUB-DISTRICTS GOVERNANCE SERVICE: A CASE STUDY OF SIDOARJO DISTRICTS, INDONESIA. *Russian Journal of Agricultural and Socio-Economic Sciences*, 78(6), 218-225. <https://doi.org/10.18551/rjoas.2018-06.24>
- Suwardi, & Pramono, J. (2025). Service Quality of National Public Service Management System in People's Online Aspiration and Complaint Services. *KnE Social Sciences*, 10(17), 117-134. <https://doi.org/10.18502/kss.v10i17.19320>
- Thahir, A. G., Mus, A. R., Ramlawati & Nur, A. N. (2024). Effect Of Budget Participation, Transparency And Internal Control Of Accountability And Local Government Financial Performance Bulukumba Regency. *RGSA – Revista de Gestão Social e Ambiental ISSN;* 18(5), 1-19.
- Widajatun, V. W. & Kristiastuti, F. (2020). The Effect of Regional Financial Supervision , Accountability and Transparency of Regional Financial Management on Local Government Performance. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 3(4), 2966-2974.
- Zafarullah, H. & Siddiquee, N. A. (2021). Open government and the right to information: Implications for transparency and accountability in Asia. *Public Administration and Development*, 41(4), 157-168. <https://doi.org/https://doi.org/10.1002/pad.1944>