Vol. 7, No. 1, 2026, pp. 1861-1870
DOI: https://doi.org/10.29210/993000

Contents lists available at Elora Center

Lentera Negeri

Journal homepage: https://lentera.eloracenter.org/lentera

Evaluation of local government bureaucratic performance through transparency and public accountability for good governance

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Article Info

Article history:
Received Jul 30th, 2026
Revised Aug 18th, 2026
Accepted Sept 22th, 2026

Keyword:
Bureaucratic performance,
Transparency,
Public accountability,
Good governance,
Local government

ABSTRACT

This study examined the evaluation of local government bureaucratic performance by integrating the principles of transparency and public accountability within the framework of good governance. A qualitative conceptual literature review using a library research approach was employed to synthesize relevant theories and previous studies on bureaucratic performance, transparency, accountability, and governance. The literature was systematically selected, organized, and analyzed through thematic content analysis to identify recurring concepts, relationships, and theoretical patterns. The findings indicated that transparency strengthened public accountability by improving the accessibility of government information and enhancing public oversight. Strong accountability practices subsequently contributed to improved bureaucratic performance through greater responsibility, responsiveness, and effectiveness in public service delivery. Improved bureaucratic performance was found to support the realization of good governance by promoting integrity, efficiency, and public trust. Based on these findings, this study developed a Conceptual Evaluation Framework that explained the sequential relationship among transparency, public accountability, bureaucratic performance, and good governance. The framework provided a comprehensive theoretical foundation for evaluating local government performance and offered practical guidance for strengthening governance systems through integrated performance evaluation.

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Introduction

Local governments are at the forefront of public service delivery and play a decisive role in translating national policies into tangible outcomes for society. The increasing complexity of public administration, rapid digital transformation, and growing public expectations have intensified demands for local governments to improve bureaucratic performance while maintaining transparency and accountability. These demands are closely associated with the implementation of good governance, which has become a fundamental principle in public sector reform worldwide. International organizations, including the OECD, the World Bank, and the United Nations Development Programme (UNDP), consistently emphasize that effective governance depends not only on administrative capacity but also on transparent decision-making, accountable institutions, and public trust (Bank, 2017, 2020; OECD, 2019, 2023; UNDP, 2018, 2021). Consequently, evaluating local government bureaucratic performance has become an increasingly important issue because bureaucratic effectiveness directly influences the quality of public services, policy implementation, institutional legitimacy, and sustainable regional development.

Within the good governance paradigm, bureaucratic performance can no longer be assessed merely through organizational efficiency or compliance with administrative procedures. Contemporary public administration has shifted toward value-oriented governance that emphasizes the creation of public value, responsiveness to societal needs, collaborative decision-making, and continuous institutional improvement (Andrews, 2018; Bryson et al., 2014). In this context, transparency and public accountability have emerged as two indispensable governance principles because they determine how governments communicate information, justify public decisions, manage public resources, and maintain citizens' confidence. Transparency enables citizens to obtain reliable information regarding governmental activities, whereas accountability ensures that public officials remain answerable for their actions and policy outcomes (Birdayanthi et al., 2025; Koppell, 2010). Rather than functioning independently, these principles reinforce one another in promoting responsible governance and improving bureaucratic performance. Therefore, understanding bureaucratic performance requires a broader governance perspective that integrates organizational effectiveness with transparency and accountability.

The importance of transparency and accountability has encouraged extensive scholarly discussion over the past two decades. Transparency has evolved from a simple information disclosure mechanism into a strategic governance instrument that promotes citizen engagement, institutional legitimacy, and public value creation (Douglas & Meijer, 2016; Mabizela & Dorasamy, 2025). Empirical studies have demonstrated that transparent government practices positively influence public trust, citizens' perceptions of fairness, and confidence in governmental decision-making (Porumbescu, 2017; Wu et al., 2017). At the same time, accountability has been recognized as a cornerstone of democratic governance because it requires governments to justify their decisions and accept responsibility for organizational performance (Samaratunge & Alam, 2021). The growing adoption of digital government has further strengthened these governance principles by expanding opportunities for information accessibility, public participation, and performance monitoring (Affairs, 2022). Nevertheless, practical implementation remains inconsistent across local governments, indicating that transparency and accountability have not always translated into improved bureaucratic performance or better governance outcomes.

Previous studies have examined various dimensions of this issue from different perspectives. Research has investigated the relationship between good governance and local government performance (Wardhani et al., 2017), developed multidimensional indicators for measuring public governance (Amyulianthy et al., 2022), and evaluated institutional challenges in implementing local government performance accountability systems (Salomo & Rahmayanti, 2023). Other studies have focused on transparency as a determinant of public trust (Porumbescu, 2017), the role of citizen participation in public administration (Nabatchi et al., 2017), performance management in public organizations (Cepiku, 2016; Van Dooren et al., 2015), and open government initiatives that encourage greater interaction between governments and citizens (Mabizela & Dorasamy, 2025; Zuiderwijk et al., 2018). Collectively, these studies provide valuable insights into individual governance dimensions; however, they predominantly examine transparency, accountability, governance quality, or bureaucratic performance as separate research constructs or within specific empirical settings. As a result, existing knowledge remains fragmented and offers limited understanding of how these governance dimensions can be synthesized into a comprehensive framework for evaluating local government bureaucratic performance.

This fragmentation constitutes the principal research gap addressed in this study. Although substantial evidence confirms that transparency contributes to public trust and accountability strengthens institutional legitimacy, relatively few studies have integrated these concepts into a holistic framework for evaluating bureaucratic performance within the context of good governance. Furthermore, many previous studies rely on quantitative approaches or single-case empirical investigations, making it difficult to obtain a broader conceptual understanding of how transparency and accountability collectively shape bureaucratic performance across different governance contexts. For a field that continues to evolve through administrative reform, digital governance, and performance-based public management, there remains a need for a comprehensive synthesis capable of identifying common patterns, conceptual convergence, and unresolved issues across the existing body of knowledge. Addressing this gap is essential because fragmented evidence limits both theoretical development and the formulation of practical recommendations for improving local government governance.

Accordingly, this study adopts a qualitative literature review using a library research approach to synthesize current knowledge concerning local government bureaucratic performance, transparency, public accountability, and good governance. Rather than testing causal relationships among variables, this study critically analyzes and integrates findings from previous scholarly works to develop a comprehensive conceptual understanding of how transparency and accountability function as complementary dimensions of bureaucratic performance evaluation. Through thematic synthesis of relevant literature, this research identifies major conceptual developments, recurring findings, and emerging perspectives that explain the interaction between governance principles and bureaucratic performance. The literature review approach is particularly appropriate because it enables the consolidation of dispersed evidence into an integrated analytical framework while identifying directions for future empirical research.

This study contributes to the public administration literature in several important ways. Theoretically, it proposes an integrated perspective that positions transparency and public accountability as interconnected governance dimensions for evaluating local government bureaucratic performance in achieving good governance. By synthesizing previous studies, the article extends existing discussions beyond isolated examinations of governance variables and offers a more comprehensive conceptual framework that may guide subsequent empirical investigations. Practically, the findings are expected to provide policymakers and local government administrators with a broader understanding of how transparency and accountability can be incorporated into bureaucratic performance evaluation to strengthen governance quality, institutional effectiveness, and public trust. Based on these considerations, this study aims to evaluate local government bureaucratic performance through transparency and public accountability approaches to achieve good governance by addressing the following research question: How can local government bureaucratic performance be evaluated through transparency and public accountability approaches to achieve good governance?

The quality of local government bureaucratic performance has become one of the principal indicators for evaluating public sector effectiveness in achieving good governance. Traditionally, bureaucratic performance was assessed primarily through organizational efficiency, regulatory compliance, and administrative outputs. However, contemporary public administration has shifted toward a broader perspective that emphasizes outcomes, public value creation, institutional legitimacy, and responsiveness to citizens' needs (Bryson et al., 2014; Andrews, 2018; Van Dooren et al., 2015). This transition reflects the evolution of public administration from hierarchical bureaucratic systems toward governance-oriented approaches, where government performance is evaluated not only by internal organizational achievements but also by its capacity to create sustainable public benefits. Consequently, evaluating bureaucratic performance requires multidimensional perspectives that incorporate governance quality, institutional effectiveness, transparency, accountability, and citizen engagement rather than relying solely on conventional performance indicators.

Performance management literature further emphasizes that effective evaluation systems should integrate organizational objectives, governance principles, and measurable public outcomes. Cepiku (2016) argues that performance management should function as a continuous learning process supporting organizational improvement instead of merely serving as an administrative control mechanism. Likewise, Van Dooren et al. (2015) explain that performance evaluation in the public sector should facilitate evidence-based decision-making by providing reliable information for policymakers, managers, and stakeholders. At the local government level, performance evaluation has become increasingly significant because decentralization has expanded administrative authority while simultaneously increasing demands for accountability and service quality. Empirical evidence from Indonesia demonstrates that good governance positively influences local government performance, particularly when government expenditure and institutional governance are aligned with accountability principles (Wardhani et al., 2017). Similarly, evaluations of local government performance reporting reveal substantial variation in reporting quality, indicating that performance information remains unevenly communicated to the public (Adi et al., 2016). These findings suggest that bureaucratic performance should be understood as an integrated governance outcome rather than an isolated managerial achievement.

Transparency has emerged as one of the most influential governance principles in contemporary public administration because it promotes openness, improves public trust, and strengthens institutional legitimacy. Rather than functioning merely as information disclosure, transparency enables citizens to monitor governmental activities, evaluate public decisions, and participate more actively in governance processes (Cucciniello et al., 2016). Mabizela & Dorasamy, (2025) argue that open government transforms transparency into an interactive governance mechanism by connecting governmental information with public participation. This perspective is reinforced by Douglas and Meijer (2016), who demonstrate that transparency contributes to public value creation when information disclosure is accompanied by meaningful engagement between governments and citizens. Empirical studies consistently indicate that transparent government practices positively influence citizens' perceptions of fairness, institutional trustworthiness, and governmental legitimacy (Porumbescu, 2017). Nevertheless, transparency alone does not automatically improve governance quality because accessible information must also be accompanied by institutional mechanisms capable of ensuring responsible decision-making and organizational accountability.

Public accountability represents the complementary governance principle that transforms transparency into responsible public administration. Accountability requires governments to explain, justify, and accept responsibility for policy decisions, organizational performance, and public resource management (Khotami, 2017). Diakopoulos (2020) argues that transparency and accountability constitute mutually reinforcing governance mechanisms because transparency provides the information necessary for accountability, whereas accountability gives practical meaning to transparency by ensuring that disclosed information can be evaluated and acted upon. Lührmann et al. (2020) further explains that contemporary public organizations increasingly experience horizontal accountability involving citizens, legislatures, oversight institutions, civil society organizations, and other stakeholders, thereby expanding accountability beyond traditional hierarchical supervision. In addition, Steccolini (2019) emphasizes that accountability should be interpreted from a public value perspective in which organizational performance is assessed according to its contribution to society rather than financial or administrative compliance alone. Recent evidence from Indonesia also indicates that strengthening local government performance accountability systems requires institutional reform, organizational commitment, and continuous governance improvement (Salomo & Rahmayanti, 2023). Collectively, these studies demonstrate that accountability serves not only as a control mechanism but also as a strategic instrument for enhancing governance effectiveness.

Good governance provides the broader conceptual framework within which bureaucratic performance, transparency, and accountability interact. Widanti (2022) define good governance as a multidimensional process involving effective public management, democratic participation, accountability, transparency, and institutional responsiveness. Subsequent developments in governance theory increasingly emphasize public value, collaborative governance, and citizen-centered administration as essential characteristics of effective governance systems (Bryson et al., 2014; Andrews, 2018). International organizations similarly recognize governance quality as a prerequisite for sustainable development and institutional resilience. OECD (2019, 2023) highlights that government effectiveness depends on the integration of performance management, transparency, accountability, and digital innovation. Likewise, the World Bank (2017) and UNDP (2018, 2021) emphasize that governance quality significantly influences institutional capacity, public trust, and long-term development outcomes. Furthermore, digital government initiatives have expanded opportunities for improving transparency and accountability through information technology, open data, and electronic public services (Affairs, 2022). Studies on open government data indicate that digital transparency has substantial potential to improve governance quality, although implementation challenges remain regarding institutional readiness, technology adoption, and citizen utilization of public information (Zuiderwijk et al., 2018).

Although previous studies have significantly advanced understanding of bureaucratic performance, transparency, accountability, and good governance, the existing literature remains fragmented. Most studies investigate these concepts independently, examine causal relationships between selected variables, or focus on specific organizational settings. Consequently, limited attention has been given to integrating these governance dimensions into a comprehensive framework capable of evaluating local government bureaucratic performance from a holistic perspective. Building upon the reviewed literature, this study conceptualizes bureaucratic performance evaluation as a multidimensional construct comprising four interrelated dimensions: bureaucratic performance as the governance outcome, transparency as the mechanism of openness and information accessibility, public accountability as the mechanism of institutional responsibility, and good governance as the ultimate governance objective. These dimensions collectively provide the conceptual foundation for synthesizing previous evidence and developing an integrated evaluation framework that forms the principal contribution of this study.

Method

This study employed a qualitative narrative literature review using a library research approach to develop a conceptual framework for evaluating local government bureaucratic performance through transparency and public accountability toward good governance. This design was considered appropriate because the study sought to synthesize existing theoretical and empirical knowledge to explain the interrelationships among bureaucratic performance, transparency, public accountability, and good governance, rather than to examine causal relationships through primary data collection. Accordingly, the unit of analysis comprised scholarly publications addressing these four concepts within the field of public administration, with particular attention to studies concerning local government governance and performance management.

The corpus of this review consisted of purposively selected scholarly sources that were considered conceptually relevant to the research objective. The literature was identified from major academic databases and digital libraries, including Scopus, Web of Science, ScienceDirect, SpringerLink, Emerald Insight, Taylor & Francis Online, Google Scholar, and ResearchGate. Searches were conducted using combinations of the keywords bureaucratic performance, local government performance, transparency, public accountability, good governance, performance management, public value, governance evaluation, and open government with Boolean operators to improve search precision. Priority was given to recent publications while retaining seminal references that provide the theoretical foundations of governance, accountability, transparency, and public sector performance. Eligible sources included peer-reviewed journal articles, academic books, and reports published by internationally recognized organizations. Publications were selected based on their relevance to the research objective, conceptual contribution, methodological rigor, and credibility, whereas publications that did not substantially address the four principal concepts or lacked sufficient academic quality were excluded from the review.

Data were collected using a structured literature review matrix that functioned as the primary analytical instrument. For each publication, the matrix documented the author, year of publication, research objective, theoretical perspective, research method, principal findings, governance dimensions, and identified research gaps. The use of a standardized matrix enabled systematic comparison across diverse sources and ensured consistency throughout the extraction process. Organizing the literature in this manner also facilitated the identification of recurring concepts and relationships that informed the subsequent synthesis.

The extracted data were analyzed through thematic content analysis and comparative synthesis. Initially, all extracted information was coded according to the four analytical dimensions underpinning this study: bureaucratic performance, transparency, public accountability, and good governance. Similar codes were then grouped into broader thematic categories, after which similarities, differences, and complementary findings across the literature were critically compared and interpreted. This analytical process enabled the identification of dominant governance themes, the recognition of conceptual relationships among the four dimensions, and the synthesis of previous findings into an integrated conceptual evaluation framework. The framework therefore represents the principal outcome of the review by illustrating how transparency and public accountability function as interrelated governance mechanisms that support bureaucratic performance and contribute to the achievement of good governance, consistent with contemporary perspectives on public sector performance management (Cepiku, 2016; Van Dooren et al., 2015).

To enhance the trustworthiness of the study, evidence was drawn from multiple categories of authoritative academic sources, including peer-reviewed journals, scholarly books, and publications issued by international organizations. Consistency was maintained by applying the same literature review matrix and analytical procedures to all selected sources throughout the coding and synthesis processes. The interpretation of findings was undertaken through iterative comparison across publications to reduce subjective bias and ensure that the resulting themes reflected converging evidence rather than isolated perspectives. This study assumes that the selected body of literature adequately represents contemporary scholarship on local government bureaucratic performance, transparency, accountability, and good governance. Nevertheless, because the study relies exclusively on secondary data, the proposed conceptual evaluation framework has not been empirically validated. Consequently, the framework should be regarded as a theoretical foundation that may be refined and tested through future empirical research in different local government settings.

Results and Discussions

The synthesis of the reviewed literature demonstrates that local government bureaucratic performance cannot be adequately evaluated solely through traditional administrative indicators such as efficiency, effectiveness, or compliance. Instead, the literature consistently indicates that bureaucratic performance represents the outcome of governance processes shaped by transparency, public accountability, and broader good governance principles. This finding directly addresses the research question by showing that performance evaluation should adopt a multidimensional governance perspective rather than relying on conventional organizational performance measures. Across the reviewed studies, transparency and accountability are not independent governance attributes but complementary mechanisms that strengthen institutional legitimacy, improve decision-making quality, and enhance the government's capacity to deliver public value. Consequently, the evaluation of bureaucratic performance should integrate these governance dimensions into a unified conceptual framework.

Table 1. Summary of the Thematic Synthesis

Theme	Main Findings	Representative References
Bureaucratic Performance	Performance reflects organizational effectiveness, responsiveness, and public value creation rather than administrative outputs alone.	Adi et al. (2016); Cepiku (2016); Wardhani et al. (2017); Van Dooren et al. (2015)
Transparency	Openness of information strengthens public trust, institutional legitimacy, and citizen participation.	Cucciniello et al. (2016); Porumbescu (2017); Mabizela & Dorasamy (2025)
Public Accountability	Accountability transforms transparency into institutional responsibility and strengthens governance quality.	Koppell (2010); Salomo & Rahmayanti (2023)
Good Governance	Good governance emerges through the interaction of performance, transparency, accountability, participation, and public value.	Bryson et al. (2014); OECD (2019, 2023); UNDP (2018, 2021)

The first major finding indicates that bureaucratic performance has evolved from an internally oriented administrative concept toward a governance-oriented construct. Earlier approaches emphasized organizational efficiency and compliance, whereas contemporary public administration literature increasingly associates bureaucratic performance with institutional responsiveness, service quality, accountability, and public value creation. This finding is consistent with Cepiku (2016), who argues that performance management should support organizational learning and continuous improvement rather than merely measuring outputs. Likewise, Van Dooren et al. (2015) emphasize that performance management should provide meaningful information for governance and decision-making. The synthesis also supports the empirical findings of Wardhani et al. (2017), which demonstrate that governance quality contributes positively to local government performance. Rather than contradicting previous studies, the present review extends existing knowledge by integrating these perspectives into a broader governance framework that positions bureaucratic performance as the cumulative outcome of multiple governance mechanisms.

The second finding highlights transparency as a strategic governance mechanism that enables effective performance evaluation. Across the reviewed studies, transparency consistently improves access to information, strengthens institutional legitimacy, and increases citizens' confidence in government. Cucciniello et al. (2016) identify transparency as a key determinant of modern public governance, while Porumbescu (2017) demonstrate its positive relationship with public trust. Nevertheless, the synthesis also indicates that transparency alone is insufficient to improve bureaucratic performance. Public disclosure that is not accompanied by institutional responsibility may increase information availability without necessarily improving governance quality. This interpretation is consistent with Douglas and Meijer (2016), who argue that transparency creates public value only when information disclosure is translated into meaningful interactions between governments and citizens. Therefore, transparency should be understood not merely as an administrative obligation but as an enabling mechanism that supports broader governance processes.

A further finding concerns the central role of public accountability in transforming transparency into organizational responsibility. The reviewed literature consistently shows that accountability provides the institutional mechanism through which governments explain, justify, and accept responsibility for their actions. Manginte (2024) describes transparency and accountability as mutually reinforcing governance principles, while Weale (2019) emphasize that accountability strengthens democratic legitimacy through answerability and oversight. The present synthesis suggests that accountability also functions as a bridge between information disclosure and performance improvement. Without accountability, transparent information has limited practical value because stakeholders lack effective mechanisms to evaluate governmental actions. This interpretation is further supported by Salomo and Rahmayanti (2023), who identify institutional commitment and accountability reform as essential components of improving local government performance systems in Indonesia.

The synthesis further reveals that good governance should not be interpreted as an independent governance principle but rather as the outcome of continuous interaction among bureaucratic performance, transparency, and public accountability. This finding is consistent with the multidimensional governance perspectives proposed by Ragolane (2025) and Bryson et al. (2014), which emphasize that governance quality depends on the integration of institutional effectiveness, accountability, participation, and public value creation. Similarly, OECD (2019, 2023), UNDP (2018, 2021), and the Shinta & Mukhtaruddin (2026) consistently identify transparency, accountability, and performance management as fundamental pillars of effective public governance. However, unlike many previous studies that examine these concepts separately, the present review integrates them into a single analytical perspective, thereby providing a more comprehensive explanation of how governance mechanisms collectively influence local government bureaucratic performance.

The principal contribution of this study is the development of a conceptual evaluation framework that integrates the four governance dimensions identified through the thematic synthesis. The framework proposes that transparency functions as the enabling mechanism by ensuring information openness and accessibility, public accountability operates as the institutional mechanism that converts transparency into responsible governance, bureaucratic performance represents the observable organizational outcome of these governance processes, and good governance constitutes the ultimate objective achieved through the interaction of all dimensions. Rather than presenting linear causal relationships, the framework emphasizes the mutually reinforcing nature of these governance principles and offers a holistic perspective for evaluating local government performance.

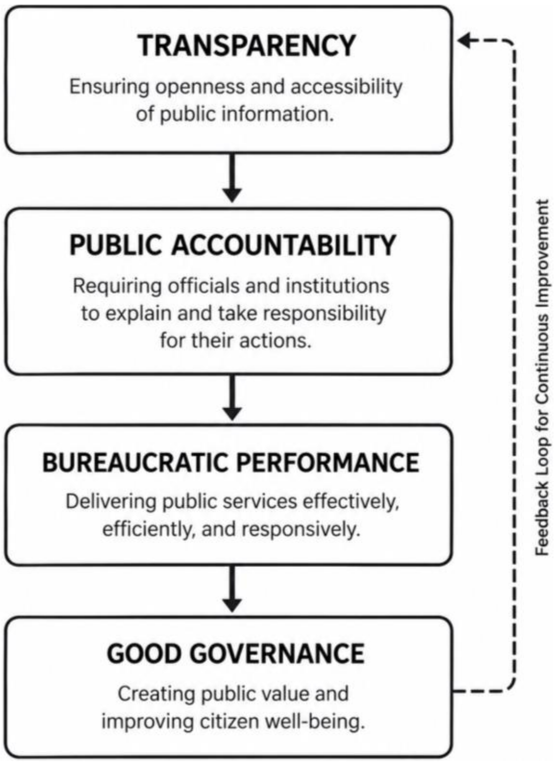

Figure 1. Conceptual Evaluation Framework of Local Government Bureaucratic Performance

The proposed framework advances previous scholarship by providing an integrated perspective that connects concepts frequently examined in isolation. Its theoretical implication lies in repositioning bureaucratic performance as a governance outcome shaped by institutional openness and responsibility rather than by managerial efficiency alone. From a practical perspective, the framework may assist local governments in designing more comprehensive performance evaluation systems that simultaneously assess organizational performance, transparency practices, and accountability mechanisms. Nevertheless, the findings should be interpreted within the scope of a qualitative narrative literature review based exclusively on secondary sources. Accordingly, the proposed framework has not yet been empirically validated. Future research is therefore encouraged to operationalize the four dimensions into measurable indicators and examine the framework empirically across different local government contexts to evaluate its applicability, reliability, and explanatory power.

Conclusions

This study demonstrates that evaluating local government bureaucratic performance requires a multidimensional governance perspective that extends beyond conventional administrative performance indicators. The synthesis of the reviewed literature confirms that transparency and public accountability are not independent governance principles but complementary mechanisms that collectively strengthen bureaucratic performance and support the realization of good governance. By integrating these interrelated dimensions into a single conceptual evaluation framework, this study advances the existing body of knowledge, which has predominantly examined bureaucratic performance, transparency, accountability, and good governance as separate constructs. The proposed framework therefore provides a more comprehensive perspective for understanding how governance mechanisms interact to influence organizational performance within local government institutions. The significance of this study lies in its theoretical contribution to public administration by offering an integrated conceptual model that connects governance principles within a coherent evaluation framework. This framework may also provide practical guidance for policymakers and local government administrators in designing more comprehensive performance evaluation systems that balance organizational effectiveness with transparency and institutional accountability. Nevertheless, the proposed framework remains conceptual and has not yet been empirically validated. Future research is therefore encouraged to operationalize the proposed dimensions into measurable indicators and examine their relationships across different local government settings to assess the framework's applicability, reliability, and explanatory capacity. In doing so, subsequent studies may further refine and strengthen the framework, thereby contributing to the continuous development of governance performance evaluation in the public sector.

Acknowledgments

The authors would like to express their sincere appreciation to Universitas Pejuang Republik Indonesia, Universitas Nurdin Hamzah, Universitas Jember, Politeknik APP Jakarta, and Universitas Garut for their institutional support throughout the completion of this study. The authors also extend their gratitude to colleagues and peer reviewers whose constructive comments and academic discussions contributed to improving the quality of this manuscript. This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors. The authors declare that no external financial support was received for the conduct of this study, the preparation of the manuscript, or its publication.

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