



Impact Of Accountability, Transference, And Public Participation To The Work Of The Government Of The City Of Bengkulu

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ABSTRACT

This study investigates the impact of accountability, transparency, and public participation on the performance of the local government in Bengkulu City, Indonesia. Utilizing a quantitative research approach, data were collected from a sample of 41 respondents through questionnaires. The analysis included various statistical tests, such as validity and reliability assessments, normality tests, multicollinearity tests, and heteroscedasticity tests, confirming the robustness of the findings. The results reveal that all three independent variables significantly influence government performance, with accountability demonstrating the highest positive effect (p-value = 0.00), followed by transparency (p-value = 0.000) and public participation (p-value = 0.000). These findings underscore the critical role of accountability, transparency, and public participation in enhancing local government effectiveness and efficiency, ultimately aligning public expectations with government performance. The study contributes to the understanding of local governance dynamics in Indonesia and highlights the necessity for improved accountability and public engagement in decision-making processes.

INTRODUCTION

The implementation of regional autonomy in Indonesia has emerged as a significant subject of public scrutiny. The public's lofty expectations regarding the local government's performance frequently do not align with the actual state of affairs. A lot of people feel that they haven't fully benefited from the government's performance. This prompts inquiries on the efficacy and productivity of local government in executing its duties and responsibilities. Local government performance can be measured through a variety of indicators, including infrastructure development, public services, and sound financial management (Amali & Suwandi, 2021). Achievement in this domain relies significantly on the concepts of accountability,

openness, and public engagement implemented in all policies and programs administered by local governments. Local government performance refers to the assessment of the extent to which an activity or policy has been successfully implemented in order to accomplish the goals, objectives, missions, and visions outlined in the strategic planning of an organization. Performance may be assessed by scrutinizing and appraising financial accounts. Performance refers to the implementation of programs and policies aimed at achieving the goals, vision, purpose, and organizational objectives outlined in strategic planning.

Employee performance may be influenced by several aspects, one of which is responsibility. Performance is also closely related to accountability, which includes the existence of constitutional mechanisms related to public resources and their performance. Accountability is a mechanism of accountability to interested parties (Jitmau et al., 2017). Accountability encompasses more than just demonstrating the prudent, effective, and efficient use of public funds. It also involves establishing performance indicators that serve as a foundation for evaluating performance. In a study (Suryani, Fachruzzaman, & Abdullah, 2021) it was shown that accountability affects the financial performance of the Central Bengkulu Regency.

Another factor that affects performance is transparency. Transparency is important in providing information transparently to the public. Transparency is overall openness in the process of managing organizational resources (Novrianti et al., 2022). The demand for transparency is increasing in the current reform era, including transparency in financial management in the local government of Bengkulu City. Transparency leads to more clarity in the mechanism for the formulation and implementation of policies, programs and projects created and implemented by the government (Ayunanda, 2019). The study done by Putri et al., (2018) demonstrates that transparency has an impact on the performance of the government.

In addition to public accountability and transparency, another important aspect that has an impact on the process of evaluating and supervising government performance and reducing the abuse of obligations is public participation. Participation is related to the involvement of the community in decision-making, both directly and indirectly, which plays a role in evaluating and controlling government performance. Community participation can realize an effective budget through providing input in the preparation of budget directions and policies.

By providing clear and readily available information, it will facilitate the public's comprehension and engagement in matters that are of public concern. Information transparency will open up space for social transactions between stakeholders and the government. With supervision from the community, it will minimize the occurrence of irregularities that can occur and the community must also have an understanding of the process of preparing and allocating funds (Silalahi & Sarwono, 2022). This study seeks to examine the impact of accountability, openness, and public engagement on the functioning of the Bengkulu City administration, as described in the background.

LITERATURE REVIEW

Agency Theory

The notion of agency arises from a conflict of interest between the principal and the agent. This theory posits that individuals are solely driven by their own self-interests, resulting in a clash of interests between the principal and the agent. The conflict meant here is a conflict between the management of the agent and the owner of the principle.

Agency theory provides the framework for analyzing business leadership and revenue management. In order to mitigate the unequal connection between owners and managers, it is necessary to implement the idea of Good Corporate Governance, which seeks to enhance the overall health and integrity of the organization. The moral responsibility of management is to maximize profits for the owner (principal) and, in exchange, receive pay as stipulated in the contract (Ayunanda, 2019).

The theoretical agency associated with government in the relationship of agent and principal emphasizes better determination of efficiency in contracts between principal and agent concerning public affairs, organization and information (Iswahyudi, Triuwono, & Achsin, 2019).

Government Performance

Performance refers to the assessment of how well an activity, programme, or wisdom has been implemented in order to meet the objectives, missions, and visions of the company. The list of objectives is concentrated in the strategic planning of a business (Hendra G. Putra, 2014). To assess the success or failure of an organization, it is necessary to document and evaluate all of its activities. This measurement is conducted not just on the program's input, but also on its output. Performance refers to the outcomes that can be accomplished by an individual or a team of individuals within an organization, in line with their designated authority and responsibilities, with the aim of achieving the organization's objectives in a lawful manner, without contravening any legal regulations, and in accordance with established norms and ethical standards (Swandewi & Dewi, 2023).

Accountability

Accountability is a fundamental and essential aspect of successful government. As stated by Iswahyudi et al., (2019). Accountability refers to the obligation of the governing party to the people who have given them the authority to rule. Accountability refers to the shared obligation of establishing oversight by delegating authority to different government bodies, hence diminishing power concentration and facilitating oversight. Public accountability refers to the duty of an individual or organization to provide a detailed account and reveal all their actions and responsibilities to the person or entity that has the legitimate power to demand such information (Ayunanda, 2019).

Transparency

Transparency is a fundamental value that ensures universal access to information regarding the manufacturing process, its execution, and the outcomes obtained (Iswahyudi et al., 2019). This principle encompasses two distinct components: the dissemination of information by the government to the public, and the people's ability to get and access information. Both tasks would be arduous if the government fails to effectively manage its performance. In the field of public service or society, transparency means that companies can know, understand and recognize the rights and obligations of the public for the services they need (Novatiani, Rusmawan Kusumah, & Vabiani, 2019). Transparency is established upon the fundamental principle of unrestricted access to information. The degree of transparency may be assessed using many indicators, such as the level of access that ensures the openness of all public service procedures (Iswahyudi et al., 2019).

Public Participation

Participation is the fundamental concept that guarantees the right of every individual to be engaged in the process of decision-making in any government maintenance operation. Participation in decision-making can be achieved either through direct or indirect means (Hendra G. Putra, 2014). Public participation is the act of ensuring that all communities have the opportunity to express their opinions and influence decision-making processes, either by directly participating or by being represented by authorized groups that advocate for their interests. Comprehensive involvement is based on the principles of freedom of assembly, expression of opinion, and the ability to engage in constructive engagement. The notion of participation entails providing individuals with enough opportunity to actively engage and contribute to the creation of public goods and services via collaborative and cooperative efforts.

Hyphotesis

The Impact Of Accountability On The Performance Of The Municipal Government Of Bengkulu

The local government is required to compile financial reports, since the creation of financial reports is a manifestation of responsible financial administration. Accountability will directly influence financial performance. The greater the amount of accountability held by a local government, the more it will reflect in the region's financial performance. Putra, (2018) study shown that public accountability exerts a substantial impact on the functioning of municipal governments. If all the budgets or finances utilized in the execution of activities or programs are transparent and focused, it signifies the successful accomplishment of programs and government initiatives. Given the information provided above, the hypothesis may be stated as follows:

- H1: Accountability exerts a beneficial impact on the performance of the Municipal Government of Bengkulu

The Impact Of Transparency On The Performance Of The Bengkulu District Government

Transparency is established by ensuring unrestricted access to information, making all governance processes, institutions, and information easily accessible to stakeholders. Moreover, the provided information must be comprehensive enough to be easily comprehensible (Budiati, Sugiyanto, & Niati, 2020). According to a study conducted by Khairi and Meiranto, (2021) it was found that the level of openness in local finance management directly affects the functioning of the Regional Government. According to the given description, the hypothesis might be stated as:

- H2: Transparency positively influences the performance of the Municipal Government of Bengkulu.

The Impact Of Public Participation On The Performance Of The Municipal Government Of Bengkulu

Public participation refers to the active involvement of the general public in government operations, which has the effect of influencing the evaluation and oversight of government performance and reducing instances of misuse of power. Public participation is essential for effective budgeting as it allows for input in the development of budget directives and policies. Increased public engagement positively correlates with enhanced supervisory processes, leading to improved financial performance and management in the region. Surveys have consistently shown that public participation contributes significantly to the financial success of the area. The findings of the study done by Suryani et al., (2021) indicate that public engagement exerts a beneficial impact on the fiscal performance of the government. Therefore, as the level of public engagement increases, so does the resulting performance. According to the given description, the hypothesis might be stated as follows:

- H3: The performance of Bengkulu City Regional Government is influenced by public engagement.

METHODS

This research falls under the category of quantitative research. The study utilized a sample size of 41 respondents. Nonprobability sampling is a method that establishes certain criteria for picking samples to be utilized in this investigation. The data collecting strategy employed in this study involves gathering primary data through the administration of questionnaires directly to the respondents. The survey employed a Likert scale to gather data in this investigation. The researchers utilized the assistance of the SPSS software program to enhance the precision of the results. Data analysis use double linear regression analysis to ascertain the impact of an independent variable on a dependent variable, utilizing the following formula:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + E$$

Description:

Y : Government performance
 a : Constant
 $\beta_{1,2,3}$: Regression coefficient
 X1 : Accountability
 X2 : Transparency
 X3 : Public participation
 E : (error)

Dependent Variable

Performance dependency variable is the appearance of the work of an officer both quantitatively and qualitatively (Aminah, Herawati, & Septyarini, 2021). Performance assessment methods should include five things, namely relevance, acceptability, reliability, sensitivity, and practically (improving productivity). The performance assessment adopts five items from Indryani, (2018) using the likert scale.

Independet Variables

Accountability is a form of responsibility of the party mandated to rule over the mandate-giver (Iswahyudi et al., 2019). Accountability is the key and one of the core elements of good governance. The locus of control assessment uses four items from Indryani, (2018) with a likert scale.

Transparency is a fundamental tenet of effective government. Transparency is a fundamental value that ensures universal access and freedom to acquire information regarding the policy and execution of the manufacturing process, along with the results achieved (Iswahyudi et al., 2019). Performance measurement adopts five items from Indryani, (2018) using a likert scale.

Public participation is the notion that guarantees the right of individuals to be involved in decision-making processes related to government maintenance activities. This involvement can occur either directly or via the representation of their interests by legitimate institutions (Suryani et al., 2021). Performance measurement adopts ten items from the Hamsinar, (2017) using the likert scale.

RESULTS

Validity Test

Table 1 Validity Test

Variables	Items	R-Count	R-Table	Description
Accountability	(A1,A2,A3,A4)	(0.651, 0.782, 0.807, 0.825)	0.308	Valid
Transparency	(T1,T2,T3,T4,T5)	(0.798, 0.520, 0.636, 0.792, 0.744)	0.308	Valid
Public Participation	(P1,P2,P3,P4,P5,P6,P7,P8,P9,P10)	(0.812, 0.745, 0.758, 0.696, 0.531, 0.768, 0.709, 0.329, 0.711, 0.911)	0.308	Valid
Government Performance	(Y1,Y2,Y3,Y4,Y5)	(0.866, 0.872, 0.825, 0.743, 0.887)	0.308	Valid

The data shown in Table 1 demonstrates that the computed values of r vary between 0.329 and 0.911. The t -table value is 0.308 at a significance level of 5%. The estimated minimum value of r exceeds the value of r obtained from the table. Hence, the analytical findings validate the legitimacy of all indicators associated with each variable.

Reliability Test

Table 2. Reliability Test

Variables	Cronbach's Alpha	Description
Accountability	0.751	Reliable
Transparency	0.736	Reliable
Public Participation	0.875	Reliable
Government Performance	0.888	Reliable

The findings in Table 2 indicate that all variables possess a Cronbach alpha coefficient exceeding 0.7. Therefore, it can be inferred that every component incorporated in this study framework may be deemed dependable and exhibit robust internal coherence.

Normality Test

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.66190510
Most Extreme Differences	Absolute	.150
	Positive	.150
	Negative	-.121
Kolmogorov-Smirnov Z		.958
Asymp. Sig. (2-tailed)		.318
Source: Data processed 2024		

The residual values have a normal distribution, as indicated by table 3, as the Kolmogorov-Smirnov test yields a significance level of 0.318, which above the threshold of 0.05.

Multicollinearity Test

Table 4 Multicollinearity Test

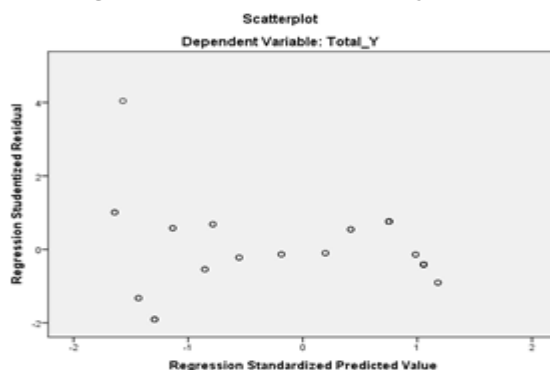
Coefficients ^a			
	Model	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accountability	.378	2.581
	Transparency	.558	1.792
	Public Participation	.379	2.639
Dependent Variable: Government Performance			
Source: Data processed 2024			

According to the results of the data it can be known that the variable Accountability has a VIF with a value of 2.581, and the transparency variable has a VIF with the value of 1.792, as well as the public participation variables have VIFs with a valuation of 2.639. Thus, all variables show

VIF values below 10, which indicates the absence of multicollinearity in this study. Therefore, this regression model can be used.

Heteroscedasticity Test

Figure 1 Heteroscedasticity Test



Source: Data processed 2024

The visual representations of the heteroskedasticity test findings indicate the absence of a discernible pattern, with data points dispersed both above and below the zero mark on the Y axis. Consequently, there are no instances of heteroskedasticity in this regression model.

Multiple Regression Analysis

Table 5. Results of the Multiple Regression Analysis

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-.3.898	1.267	
	Accountability	.564	.095	.392
	Transparency	-.355	.062	-.313
	Public Participation	.535	.043	.819

Dependent Variable: Government Performance
 Source: Data processed 2024

Based on the above table, the double regression equation model in this study is:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + E$$

$$Y = -.3.898 + .564X_1 + -.355X_2 + .535X_3 + E$$

F Test

Table 6 F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	264.573	3	88.191	186.198	.000b
	Residual	17.525	37	.474		
	Total	282.098	40			

a. Dependent Variable: Government Performance
 b. Predictors: (Constant), Accountability, Transparency, Public Participation
 Source: Data processed 2024

The study revealed that the independent variable had a simultaneous impact on the dependent variable. The F count is more than the F table, with a difference of 186.198. The significance value of 0.000 is less than the threshold of 0.05.

Determination Coefficient Test

Table 7 Determination Coefficient Test (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.968a	.938	.933	.68822

a. Predictors: (Constant), Accountability, Transparency, Public Participation

b. Dependent Variable: Government Performance

Source: Data processed 2024

Table 7 shows an Adjusted R2 value of 0.933, which states that Accountability Transparency Public Participation affects Government Performance by 93.3%. And the remaining other variables are not included in the model studied.

T Test

Table 8. T Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.3.898	1.267		-3.078	.004
	Accountability	.564	.095	.392	5.952	.000
	Transparency	-.355	.062	-.313	-5.705	.000
	Public Participation	.535	.043	.819	12.310	.000

Dependent Variable: Government Performance

Source: Data processed 2024

The test conducted on table 8 revealed that accountability had a statistically significant value of 0.000, which is higher than the threshold of 0.05. The results suggest a significant correlation between accountability and the performance of governance in Bengkulu City. Therefore, the basic hypothesis of this investigation is deemed acceptable.

The transparency variable has a statistically significant probability value of 0.000, which is below the threshold of 0.05. The results indicate that openness has a substantial impact on the performance of government in Bengkulu City. Therefore, the second hypothesis of this investigation is deemed acceptable.

The significance value of the public involvement variable is 0.00, which is below the threshold of 0.05. This study demonstrates that the involvement of the public significantly influences the effectiveness of governments in fulfilling their responsibilities. Thus, the third hypothesis is deemed acceptable.

DISCUSSION

The Impact Of Accountability On The Performance Of The City Government Of Bengkulu

Research findings indicate that accountability has a substantial impact on the functioning of the administration in Bengkulu City. In other words, legal accountability and integrity are intended to ensure that local governments comply with the laws and regulations laid down in

local regulations on the use of public resources and do not abuse power during the term of office.

The review of the accountability of the program, showed that the previously planned objectives were well implemented as well as that program alternatives were considered to deliver optimal results at the minimum possible cost, allowing budget efficiency. This shows that government performance has been targeted and in line with the planned programme of work while considering effective and efficient ways to the set targets.

These findings indicate that the government has successfully carried out its mission and vision in achieving previously set targets on a periodic basis. The government's performance can be deemed satisfactory when all planned initiatives are effectively executed, including the responsible administration of village finances, in order to achieve the established objectives.

The results align with the study conducted by Putri et al., (2018), which demonstrated that accountability has a favorable and substantial influence on government performance. These findings align with the study conducted by Rantepulung et al., (2023), which demonstrated that partial responsibility had a notable and beneficial effect on the performance of local governments.

The Impact Of Transparency On The Performance Of The Bengkulu City Government

The study also found a notable association between transparency and the functioning of the Bengkulu City administration. It demonstrates that effective openness may enhance the efficiency of government entities. The majority of Bengkulu City Government personnel believe that openness is essential for an organization, particularly within the City Government.

Transparent provision of public information by the government fosters a strong sense of public trust, ultimately leading to effective governance. Transparency in the government machinery leads to optimal performance in fulfilling its obligations and responsibilities. Put simply, the more transparent the government machinery is, the more effectively government agencies will operate. The study incorporates the agency theory, which posits that when the government provides explicit information to the public, it reduces information asymmetry. Public surveillance can prevent the occurrence of resource misuse as well as violations in government activities such as corruption and other violations.

The findings of this investigation align with a research done by Ambarwati, (2021) that demonstrated the impact of openness on the effectiveness of government entities. Furthermore, a study done by Novatiani et al., (2019) demonstrated that openness has an impact on the effectiveness of government entities.

The Impact Of Public Participation On The Performance Of The Government Of Bengkulu

Moreover, study findings indicate a substantial association between public engagement and the functioning of the administration in Bengkulu City. There is a positive correlation between openness and the performance of public service organizations, indicating that higher levels of transparency lead to better performance.

Good participation can improve the performance of public service organizations. Participation can not only be seen through public involvement in the elections alone. There are still many informal patterns of behavior that can be used as a benchmark in assessing the level of participation in a society. Forms of mass behavior such as protests, pamphlets, and so on, actually include participation. The action of protest, may be a flood of the aspirations of the society that existed before.

However, there are still many people who do not realize that public participation in public services is essential to improving the performance of public service organizations. If there is no citizen who complains and expresses his opinion directly to the forum or the mass media, the agency will not realize what the people really need. If there is a gap between expectations and reality, then the performance of public service organizations can be misjudged by the public.

The results align with a research done by Suryani et al., (2021), which demonstrates that public engagement has a beneficial effect on the functioning of local government. These findings align with the research conducted by Putra, (2014), which demonstrates that public engagement has an impact on the functioning of public sector organizations.

CONCLUSION

The study on the impact of accountability, transparency, and public participation on the performance of the Bengkulu City government reveals significant insights into local governance dynamics in Indonesia. The findings demonstrate that all three independent variables positively influence government performance, with accountability having the most substantial effect. The robust statistical analysis, including multiple regression and various validity tests, confirms the reliability of the data and the importance of these principles in enhancing government effectiveness. This research underscores the necessity for local governments to prioritize accountability and public engagement in their decision-making processes. By fostering a culture of transparency and encouraging public participation, local governments can better align their performance with public expectations, ultimately leading to improved governance outcomes. To improve the performance of the Bengkulu City government, it is essential to strengthen accountability through regular audits, encourage public participation by creating more engagement opportunities, and increase transparency by making government information easily accessible online

SUGGESTION

By fostering a culture of transparency and encouraging public participation, local governments can better align their performance with public expectations, ultimately leading to improved governance outcomes. To improve the performance of the Bengkulu City government, it is essential to strengthen accountability through regular audits, encourage public participation by creating more engagement opportunities, and increase transparency by making government information easily accessible online.

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