

**ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY IN
LOCAL GOVERNMENT MANAGEMENT AND ITS
IMPLICATIONS FOR PUBLIC SERVICE PERFORMANCE
IN WEST SULAWESI**

Andriani¹, Muhammad Akbar S²

^{1,2}Universitas Tomakaka , Mamuju, Indonesia

¹andrianitahir35@gmail.com, ²muhammadakbars012@gmail.com

ABSTRACT

This study explores the impact of transparency and accountability on local government management and their effects on public service performance in West Sulawesi Province, Indonesia. While transparency and accountability are widely discussed in public governance literature, there is limited empirical evidence on how local government management mediates these factors to enhance public service performance, particularly from the citizens' perspective. This research examines both the direct and indirect effects of transparency and accountability on public service performance through local government management. A quantitative approach was employed using Structural Equation Modeling with the Partial Least Squares (PLS-SEM) technique. Data were collected from 121 citizens who had interacted with local government services in West Sulawesi Province through a structured questionnaire with a five-point Likert scale. The analysis involved evaluating the measurement and structural models to assess construct validity, reliability, and proposed hypotheses. Findings indicate that transparency ($\beta = 0.408, p < 0.001$) and accountability ($\beta = 0.321, p < 0.001$) significantly enhance public service performance. Moreover, transparency ($\beta = 0.472, p < 0.001$) and accountability ($\beta = 0.254, p = 0.001$) significantly influence local government management, which in turn positively impacts public service performance ($\beta = 0.340, p < 0.001$). Local government management partially mediates the relationships between transparency, accountability, and public service performance. The structural model demonstrates substantial explanatory power with an R^2 value of 0.746, identifying transparency as the strongest predictor of both local government management and public service performance.

Keywords: transparency; accountability; local government management; public service performance

INTRODUCTION

The transformation of governance during the bureaucratic reform era requires improvements in the quality of public service delivery that emphasize transparency and accountability. These two principles are fundamental

elements of good governance and play a significant role in establishing government systems that are effective, efficient, and oriented toward public interests. Transparency refers to the openness of government institutions in providing information that can be

accessed by the public, while accountability relates to the responsibility of government institutions for every policy and action implemented. Both principles have become important benchmarks in evaluating the quality of local government management (Yusuf & Arifin, 2024).

In Indonesia, the implementation of transparency and accountability has become a strategic agenda within bureaucratic reform. However, various national evaluation reports indicate that the quality of public services remains uneven across regions. Data from the Indonesian Ombudsman show that complaints related to delays in service delivery, lack of information disclosure, maladministration, and weak accountability mechanisms continue to be reported by the public. Likewise, the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB) notes that many local governments still face challenges in strengthening performance accountability systems and improving public service quality. These conditions suggest that the principles of transparency and accountability have not yet been fully

institutionalized in local government practices.

Within the context of local government administration, the application of transparency and accountability is not merely a normative obligation but also an important factor in improving the performance of public organizations. Previous studies show that transparency and accountability significantly affect local government performance, either directly or through performance evaluation mechanisms (Desmalita & Setyadi, 2025). Moreover, management quality, transparency, and accountability have been proven to contribute to strengthening the financial performance of local governments (Zein & Septiani, 2025). These findings indicate that the effectiveness of governmental management is highly dependent on the consistent implementation of transparency and accountability principles.

In addition, accountability in the public sector is strongly associated with the effectiveness of service performance. (Putri & Hendaris, 2025) explain that public sector accountability, including legislative

supervision and auditing mechanisms, contributes to improving the performance of government institutions. At the same time, budget transparency encourages greater public participation, which ultimately reinforces the legitimacy of public policies (Hikmah et al., 2025). Therefore, transparency and accountability influence not only the internal dimensions of organizations but also the relationship between government institutions and society.

Nevertheless, the implementation of transparency and accountability within local governments still encounters various challenges. Human resource competence, technological innovation, and community participation are among the important factors affecting the successful implementation of these principles (Aziz & Wediyanto, 2024). In addition, transparency and accountability are closely linked to the financial performance of local governments, reflecting how effectively public resources are managed (Rasyid et al., 2024). In this context, transparency in financial reporting and performance accountability represent key indicators in assessing the quality of

governmental governance (Nazaruddin et al., 2023).

In Indonesia, reforms related to local government performance accountability systems continue to progress, although several institutional challenges remain unresolved (Salomo & Rahmayanti, 2023). Efforts to strengthen accountability are also supported through the enhancement of internal control systems and the implementation of value for money principles in regional financial management (Jatmiko et al., 2022). Furthermore, international reports emphasize that transparency in public information is an important determinant in improving governance quality and increasing public trust in government institutions (OECD, 2025).

The advancement of information technology has further reinforced the implementation of transparency and accountability in public services. The integration of information technology in governance practices has been shown to improve service quality, transparency, and accountability through more coordinated and integrated systems (Sofyani et al., 2022). This development also

contributes to increasing public trust in governmental institutions (Kurniawan & Manurung, 2024). Additionally, transparency and accountability have a direct relationship with public service performance, as both contribute significantly to enhancing the quality of services delivered to society (Pratama & Wicaksono, 2023); (Sari & Putra, 2022).

In West Sulawesi Province, improving public service quality has become one of the priorities in regional governance. Despite various reform initiatives, several challenges remain evident, including limited public access to government information, insufficient dissemination of development programs, and the relatively low level of public involvement in monitoring governmental performance. Furthermore, disparities in administrative capacity among local government institutions have affected the consistency of transparency and accountability practices. These conditions have resulted in public perceptions that government services are not yet fully responsive, transparent, and accountable. A number of studies indicate that

transparency and accountability significantly affect organizational efficiency and the quality of public services (Yusuf & Arifin, 2024); (Nasution & Harahap, 2023).

Although previous studies have extensively examined transparency, accountability, and government performance, most have focused on financial accountability, budget management, or organizational performance separately. Limited studies have simultaneously analyzed the influence of transparency and accountability on public service performance within the broader framework of local government management, particularly in the context of developing regions such as West Sulawesi. This gap highlights the need for empirical investigation to better understand how governance principles contribute to service delivery outcomes at the local level.

Considering these conditions, it is important to conduct a comprehensive analysis of transparency and accountability in local government management and their implications for public service performance. This research specifically focuses on examining the relationship between

transparency, accountability, and public service performance within the framework of local government management. Therefore, this study aims to analyze the extent to which the implementation of transparency and accountability can improve the quality of public services. Conceptually, transparency and accountability are integral components of public sector management that have important roles in improving organizational performance and public service delivery (Putra & Lestari, 2022); (Firmansyah & Hidayat, 2022).

By integrating perspectives of management and governance, this research is expected to contribute to the development of governmental science, particularly in the areas of public management and public service studies. Furthermore, the findings of this study are expected to provide evaluation materials and policy recommendations for local governments in enhancing transparency, accountability, and public service performance in a sustainable manner.

LITERATUR REVIEW

Transparency is one of the essential principles of good governance that has a significant role in establishing a government system that is open, responsive, and oriented toward serving the public. Transparency refers to the openness of government institutions in delivering relevant, accurate, and easily accessible information to the community. Within the framework of local government, transparency is not limited to the disclosure of information but also includes openness in the planning, implementation, and evaluation of public policies. (Yusuf and Arifin, 2024) explained that transparency can enhance the efficiency of public sector organizations and strengthen public trust in governmental institutions.

In the context of public services, transparency directly contributes to improving service quality. Openness of information allows the public to better understand procedures, requirements, and service standards, thereby reducing uncertainty and increasing public satisfaction. (Sari and Putra, 2022) argued that transparency improves public service quality through broader

access to information and clearer service procedures. Therefore, a higher level of transparency will lead to better public service performance.

H1: Transparency has a positive effect on public service performance.

Accountability is a principle that emphasizes the responsibility of government institutions for every policy, program, and utilization of public resources. From the perspective of public management, accountability functions as a control mechanism to ensure that governmental activities are implemented in accordance with predetermined goals. (Putri and Hendaris, 2025) stated that public sector accountability, supported by effective monitoring and auditing systems, can improve the performance of government institutions.

In relation to public services, accountability contributes to improving service quality through clear responsibility and evaluation mechanisms. The community can evaluate government performance based on the results of the services delivered, thereby encouraging government officials to work more professionally and responsibly. (Nasution and Harahap, 2023) found

that accountability significantly influences improvements in public service quality, particularly in terms of public trust and satisfaction. Consequently, the higher the level of accountability, the better the resulting public service performance.

H2: Accountability has a positive effect on public service performance.

Besides having a direct effect, transparency and accountability are also strongly associated with the quality of local government management. Local government management refers to processes involving planning, organizing, implementing, and supervising governmental administration. The quality of these managerial processes is highly influenced by the consistency of implementing transparency and accountability principles within government organizations.

Transparency in information disclosure and accountability systems encourages the establishment of managerial processes that are more effective, systematic, and efficient. (Hikmah et al., 2025) demonstrated that transparency in regional budgeting increases public participation, which

ultimately strengthens the quality of governmental management.

Meanwhile, (Nazaruddin et al., 2023) emphasized that accountability has an important role in improving the quality of financial reporting and the management of public organizations. Therefore, transparency and accountability are significant factors in developing high-quality local government management.

Effective local government management will directly influence public service performance. Proper managerial processes will generate services that are faster, more accurate, more efficient, and more responsive to community needs. (Pratama and Wicaksono, 2023) stated that the quality of public organizational management significantly affects the improvement of public service quality. Furthermore, (Desmalita and Setyadi, 2025) showed that improvements in government performance are closely related to management systems supported by transparency and accountability.

H3: Local government management has a positive effect on public service performance.

From the perspective of indirect effects, transparency not only influences public service performance directly but also indirectly through improvements in local government management quality. A high level of transparency supports the development of management systems that are more open, controllable, and information based. This condition improves the processes of policy planning, implementation, and evaluation, which eventually enhances the quality of public services.

In other words, local government management functions as a mediating variable that connects the influence of transparency on public service performance. The better the transparency is implemented by the government, the more effective the management system becomes, ultimately improving public service performance.

H4: Transparency has a positive effect on public service performance through local government management.

Furthermore, in the context of accountability, indirect relationships also indicate that accountability affects public service performance through local government management. A high

level of accountability reflects the existence of clear responsibility mechanisms, continuous performance evaluations, and effective supervision systems. These conditions strengthen government management systems, making them more efficient and well-organized.

According to (Jatmiko et al., 2022) explained that accountability and internal control contribute to increasing the effectiveness of public sector management. In addition, (Zein and Septiani, 2025) found that accountability supported by proper management significantly improves local government performance. Therefore, local government management has become an important factor in strengthening the influence of accountability on public service performance.

H5: Accountability has a positive effect on public service performance through local government management.

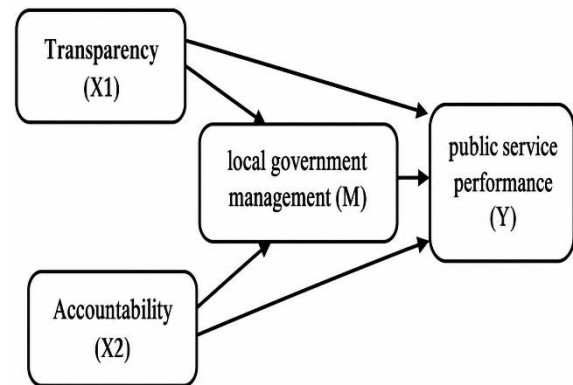


Figure 1 Conceptual Framework

RESEARCH METHOD

Research Type and Approach

This study employed a quantitative approach with an explanatory research design to examine the causal relationships among transparency, accountability, local government management, and public service performance in West Sulawesi Province. The quantitative approach was selected because it enables the collection of objective numerical data and facilitates the application of statistical techniques to test theoretical relationships among variables. Furthermore, explanatory research is appropriate for investigating causal relationships and testing hypotheses derived from existing theories and empirical findings.

Population and Sample

The population of this study consisted of citizens who received services from local government institutions in West Sulawesi Province. This population was selected because citizens are the primary beneficiaries of public services and therefore possess direct experience in evaluating the quality of services, transparency practices, accountability mechanisms, and local government management.

The sampling technique employed was purposive sampling. Respondents were selected based on several criteria: (1) Being at least 17 years old; (2) Having received services from local government institutions in West Sulawesi within the last two years, and; (3) Being willing to participate in the study. A total of 121 respondents met these criteria and were included in the analysis. This sample size is considered adequate for Partial Least Squares Structural Equation Modeling (PLS-SEM), which is suitable for studies with relatively small to moderate sample sizes and complex research models.

Data Collection Technique

Primary data were collected through a structured questionnaire developed based on indicators of transparency, accountability, local government management, and public service performance. The instrument utilized a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure respondents' perceptions of each construct.

The questionnaire was distributed through both offline and online channels to reach a broader range of respondents. Prior to the main survey, a pilot test was conducted to evaluate the validity and reliability of the instrument. Validity was assessed using item-total correlation analysis, while reliability was examined through Cronbach's Alpha to ensure internal consistency.

In addition to primary data, secondary data were obtained from government reports, official publications, policy documents, and relevant academic literature to support the interpretation of the findings and provide contextual understanding of

public service conditions in West Sulawesi Province.

Data Analysis Technique

Data were analyzed using Structural Equation Modeling (SEM) based on the Partial Least Squares (PLS) approach with SmartPLS software. PLS-SEM was selected because of its ability to simultaneously estimate complex relationships among latent variables and its flexibility regarding data distribution assumptions. Moreover, this method is suitable for predictive research and studies with relatively limited sample sizes.

Model Evaluation

The evaluation process consisted of two stages: measurement model (outer model) evaluation and structural model (inner model) evaluation. The measurement model was assessed through validity and reliability testing. Convergent validity was evaluated

using factor loadings and Average Variance Extracted (AVE), with AVE values required to exceed 0.50. Reliability was assessed using Composite Reliability (CR) and Cronbach's Alpha (CA), with threshold values above 0.70. Discriminant validity was examined using the Heterotrait - Monotrait Ratio (HTMT), where values below 0.90 indicate adequate discriminant validity.

The structural model was evaluated through the coefficient of determination (R^2), effect size (f^2), and path coefficient analysis. The significance of direct and indirect relationships was assessed using the bootstrapping procedure. Hypotheses were considered supported when the t-statistic exceeded 1.96 and the p-value was below 0.05. In addition, mediation effects were evaluated by examining the significance of indirect relationships through local government management as the mediating variable.

RESULT AND DISCUSSION

Outer Model

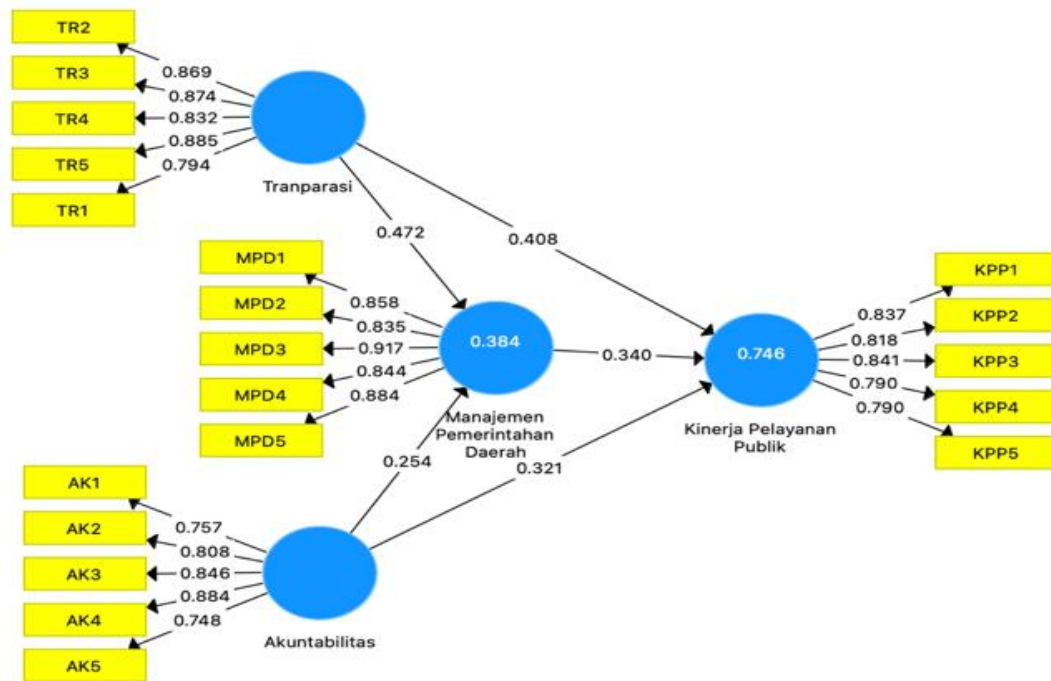


Figure 2 Outer Model

Construct Validity and Reliability Test

The evaluation of the measurement model (outer model) was performed to confirm that every construct included in this research satisfies the required standards of validity and reliability. The assessment utilized Cronbach’s Alpha, Composite Reliability, and Average Variance Extracted (AVE) as evaluation indicators. A construct is regarded as reliable when the values of Cronbach’s Alpha and Composite Reliability are above 0.70, whereas convergent

validity is considered adequate if the AVE value exceeds 0.50.

Table 1. Construct Reliability and Validity Results

Variable	C A	C R	AVE
Accountability	0.869	0.905	0.657
Public Service Performance	0.875	0.908	0.665
Local Government Management	0.918	0.939	0.753
Transparency	0.905	0.929	0.725

Based on Table 1, all constructs show Cronbach’s Alpha and Composite Reliability values exceeding 0.70, while the AVE values

are greater than 0.50. These findings indicate that the research instruments possess strong internal consistency and are able to represent the latent variables adequately. Accordingly, all variables used in this study fulfill the requirements of reliability and convergent validity, making them appropriate for further analysis.

Discriminant Validity Test

The discriminant validity test was performed to verify that each construct is empirically different from the other constructs in the model. The assessment applied the Fornell-Larcker Criterion, which requires the square root value of AVE for each construct to be higher than its correlation values with other constructs.

Table 2. Discriminant Validity Results

Variable	AC	PSP	LG M	TPC
Accountability	0.810			
Public Service Performance	0.635	0.816		
Local Government Management	0.443	0.717	0.868	
Transparency	0.400	0.731	0.574	0.851

Based on Table 2, the diagonal elements representing the square root of AVE for each construct are greater

than the correlation values among constructs. This finding demonstrates that each variable possesses unique characteristics and that no overlap exists between the constructs. Therefore, the model meets the requirements of discriminant validity.

Table 3. HTMT Results

Variable	AC	PSP	LGM	TPC
Accountability	-			
Public Service Performance	0.784	-		
Local Government Management	0.532	0.821	-	
Transparency	0.476	0.846	0.671	-

Although discriminant validity can be assessed using the HTMT criterion, the Fornell-Larcker results presented in Table 3 also indicate satisfactory discriminant validity. The square root of the AVE for each construct exceeds its correlations with other constructs, suggesting that Accountability, Public Service Performance, Local Government Management, and Transparency are empirically distinct. Therefore, the measurement model demonstrates an acceptable level of discriminant validity, indicating that each construct captures a unique aspect of the conceptual framework.

Multicollinearity Test

The multicollinearity test was conducted to determine whether there are high correlations among indicators in the model. This test uses the Variance Inflation Factor (VIF), where values below 5 indicate that the model is free from multicollinearity.

Table 4. VIF Results

Indicator	VIF
Accountability 1	1.785
Accountability 2	3.047
Accountability 3	2.054
Accountability 4	4.001
Accountability 5	1.769
Public Service Performance 1	2.489
Public Service Performance 2	2.339
Public Service Performance 3	2.149
Public Service Performance 4	1.850
Public Service Performance 5	1.696
Local Government Management 1	2.404
Local Government Management 2	2.318
Local Government Management 3	4.118
Local Government Management 4	2.535
Local Government Management 5	3.356
Transparency 1	2.247
Transparency 2	3.380
Transparency 3	2.815
Transparency 4	2.376
Transparency 5	3.099

All indicators have VIF values below 5, ranging from 1.696 to 4.118, which indicates that the model does not suffer from multicollinearity problems. This result shows that the indicators are not excessively correlated with one another, allowing the model to be estimated accurately and reliably.

Structural Model Evaluation (R-Square)

The structural model was assessed through the examination of R-Square (R^2) values to determine the explanatory capability of the independent variables toward the dependent variables. The R^2 values are classified into three categories: weak (0.19), moderate (0.33), and substantial (0.67).

Table 5. R-Square Values

Dependent Variable	R Square	R Square Adjusted
Public Service Performance	0.746	0.739
Local Government Management	0.384	0.373

Based on Table 5, the R-Square value for public service performance is 0.746, which is classified within the substantial category. This means that 74.6% of the variation in public service performance can be explained by the variables included in the model. In contrast, the R-Square value for local government management is 0.384, which falls into the moderate category, indicating that this variable is also affected by other factors beyond those incorporated in the model.

Effect Size Test (F-Square)

The F-Square (f^2) analysis was carried out to evaluate the magnitude of the influence exerted by each exogenous variable on the endogenous variables. The f^2 value reflects the relative contribution of an independent variable in explaining the dependent variable. Based on widely accepted criteria, f^2 values of 0.02, 0.15, and 0.35 represent small, medium, and large effect sizes, respectively.

Table 6. F-Square (Effect Size)

Relationship	F-Square
Accountability → Public Service Performance	0.313
Accountability → Regional Government Management	0.088
Regional Gov. Management → Public Service Performance	0.280
Transparency → Public Service Performance	0.421
Transparency → Regional Gov. Management	0.304

Results

The findings show that transparency exerts the strongest influence on public service performance ($f^2 = 0.421$), which is categorized as a large effect. In

comparison, accountability ($f^2 = 0.313$) and local government management ($f^2 = 0.280$) demonstrate moderate effects.

Furthermore, transparency has a moderate influence on local government management ($f^2 = 0.304$), while accountability produces a small effect ($f^2 = 0.088$). Overall, these results indicate that transparency plays a dominant role not only in directly enhancing public service performance but also in improving the quality of local government management.

Path Coefficients Test

The path coefficients analysis was performed to identify the direction and strength of the relationships among variables within the structural model and to evaluate the significance of each relationship. The original sample values represent the direction of the relationships, whereas the t-statistic and p-value are used to determine statistical significance. A relationship is regarded as significant when the t-statistic is greater than 1.96 and the p-value is below 0.05.

Table 7. Path Coefficients Results

Variable Relationship	Original Sample	T-Statistic	P-Value
Accountability → Public Service Performance	0.321	6.081	0.000
Accountability → Local Government Management	0.254	3.431	0.001
Local Government Management → Public Service Performance	0.340	5.408	0.000
Transparency → Public Service Performance	0.408	7.083	0.000
Transparency → Local Government Management	0.472	5.410	0.000

Based on Table 7, all relationships demonstrate positive and statistically significant coefficients. Transparency exhibits the strongest effect on public service performance ($\beta = 0.408$; $t = 7.083$), indicating that it serves as the most dominant factor in enhancing service performance. Moreover, local government management has a significant influence on public service performance ($\beta = 0.340$), implying that effective governance management contributes to better service quality.

Meanwhile, accountability significantly affects both public service performance ($\beta = 0.321$) and local government management ($\beta = 0.254$), although its influence is relatively lower compared to transparency. Transparency also has a substantial effect on local government

management ($\beta = 0.472$). Overall, these findings demonstrate that transparency and accountability hold important roles in reinforcing local government management, which in turn contributes to the improvement of public service performance.

Discussion

The Effect of Transparency on Public Service Performance

The findings of this study reveal that transparency has a positive and significant influence on public service performance. This result indicates that the implementation of information openness by local governments contributes to improving the quality of services delivered to the community. Transparency allows citizens to obtain clear and relevant information, which in turn strengthens public trust and

encourages community participation in governance processes. This finding is in line with (Grimmelikhuijsen and Meijer, 2022), who state that transparency plays an important role in increasing public trust toward government institutions.

Moreover, transparency represents one of the fundamental principles of good governance that emphasizes openness, participation, and accountability in public administration (OECD, 2023); (World Bank, 2023). Research conducted by (Aziz and Wediyanto 2024) also demonstrates that transparency significantly enhances local government performance, especially in improving the effectiveness of public services. Similarly, (Octavio and Urumsah, 2024) found that digital transparency practices in Indonesian local governments improve public access to information and strengthen citizen trust. According to (Oktavia and Biduri, 2024) further emphasize that transparency serves as a critical mechanism for strengthening governance accountability and improving public sector outcomes.

The statistical results show that transparency has the strongest

influence on public service performance ($\beta = 0.408$; $f^2 = 0.421$), indicating a substantial effect compared with other explanatory variables. This finding can be explained by the governance context of West Sulawesi Province, where efforts to strengthen bureaucratic reform and improve public service quality continue to be prioritized. As a relatively young province, West Sulawesi still faces challenges related to service accessibility, administrative efficiency, and public trust. Under these conditions, transparency becomes a crucial instrument because citizens require clear information regarding service procedures, requirements, costs, and processing times. The increasing use of digital service systems and public information platforms enables citizens to access information more easily, reduces information asymmetry, and enhances public monitoring of government activities. Consequently, transparency directly improves responsiveness, efficiency, and public satisfaction, making it the most influential factor in determining public service performance.

The Effect of Accountability on Public Service Performance

Accountability is also identified as having a positive and significant influence on public service performance. This finding indicates that greater responsibility among government officials contributes to improved service quality. Accountability represents the obligation of government institutions to explain and justify their policies and actions to the public, thereby encouraging professional and performance-oriented service delivery.

This result is consistent with the studies of Salomo and Rahmayanti (2023), who reveal that reforms in local government accountability systems contribute significantly to institutional effectiveness. Wibowo and Murwaningsari (2024) also found that accountability strengthens organizational performance through improved governance practices and more responsible resource management. Furthermore, (Arfiko and Sari, 2026) demonstrate that accountability serves as an important determinant of public service performance within local government institutions.

In the context of West Sulawesi, accountability contributes to service quality through performance reporting, supervision mechanisms, and compliance with administrative standards. Citizens increasingly expect government institutions to provide services that are not only efficient but also accountable for their outcomes. However, compared to transparency, accountability tends to operate through internal organizational processes that are less visible to the public. As a result, although accountability significantly improves service performance, its direct impact is relatively lower than transparency because citizens experience transparency more immediately through access to public information and service-related communication.

The Effect of Transparency on Local Government Management

The findings demonstrate that transparency has a positive and significant effect on local government management. This indicates that information openness plays an important role in enhancing governance quality by facilitating more

open, systematic, and participatory decision-making processes.

This finding supports the study of Aziz and Wediyanto (2024), which confirms that transparency contributes significantly to local government performance and governance effectiveness. According to (Likewise et al., 2024) argue that transparency supported by digital technologies strengthens organizational governance and improves public sector management practices.

In West Sulawesi, transparency assists local government management by improving communication between government institutions and citizens, facilitating public monitoring, and encouraging evidence-based decision-making. Open access to budget information, development programs, and public services enables government agencies to receive feedback from stakeholders and improve managerial performance. Therefore, transparency not only enhances public trust but also strengthens administrative coordination and organizational effectiveness within local government institutions.

The Effect of Accountability on Local Government Management

Accountability is likewise found to significantly affect local government management. This finding suggests that accountability systems remain essential in ensuring that government activities are implemented according to established regulations, objectives, and performance standards.

This result is in line with (Salomo and Rahmayanti, 2023), who emphasize that accountability system reforms are necessary for improving public sector effectiveness. Similarly, (Pudjono et al., 2024) found that performance management systems supported by accountability mechanisms strengthen governance capacity and improve institutional outcomes. According to (Wijaya et al., 2025) also highlight the importance of accountability systems in improving local government performance and organizational effectiveness.

From the perspective of West Sulawesi local governments, accountability contributes to governance quality through planning, monitoring, evaluation, and performance reporting processes. These mechanisms ensure that public

resources are utilized efficiently and that government programs achieve their intended objectives. Although accountability exerts a smaller effect than transparency, it remains a fundamental pillar of good governance because it provides the institutional control necessary to sustain effective management practices.

The Role of Local Government Management in Public Service Performance

Local government management is shown to have a positive and significant influence on public service performance. This finding suggests that effective governance management contributes to more efficient and responsive public service delivery. Good management encompasses planning, organizing, implementing, and evaluating government programs to ensure that public needs are adequately addressed.

This finding supports the New Public Service perspective proposed by (Denhardt and Denhardt, 2020), which emphasizes that government institutions should prioritize serving citizens and creating public value. (Osborne, 2021) further explains that

public service outcomes are improved when government organizations effectively manage interactions and relationships with stakeholders. Recent evidence from (Vikstedt et al., 2024) also demonstrates that effective local government management significantly improves organizational performance and service sustainability.

In West Sulawesi, effective local government management is particularly important because regional governments continue to address challenges related to infrastructure, administrative capacity, and equitable service delivery across districts. Strong management systems enable local governments to coordinate resources efficiently, monitor service implementation, and respond more effectively to community needs. Consequently, local government management functions as a critical mechanism through which transparency and accountability are translated into tangible improvements in public service performance.

CONCLUSION

This study aims to analyze the influence of transparency and accountability on local government

management and their implications for public service performance. Based on the results of the SEM-PLS analysis, all relationships among variables in the research model are positive and statistically significant.

Transparency is identified as the most dominant variable influencing both public service performance and local government management. This indicates that information openness, ease of data access, and clarity of service procedures are critical factors in improving service quality and strengthening public trust. Accountability also has a significant effect on both variables, although its contribution is relatively smaller, suggesting that responsibility mechanisms remain essential in ensuring good governance.

Furthermore, local government management plays a significant role in enhancing public service performance. Effective, structured, and responsive governance systems contribute to improving service efficiency and quality. Thus, public service performance is influenced not only directly by transparency and accountability but also indirectly

through strengthened governance management.

Overall, this study confirms that improving public service performance requires synergy among transparency, accountability, and effective local government management. Transparency emerges as a key driver that not only has a direct impact but also reinforces other variables within the research model.

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