

Research Article

Revisiting Governance Determinants of Public Service Performance: Empirical Evidence on Transparency and Accountability from Pakpak Bharat

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Abstract: This study examines the influence of transparency and accountability on the performance of public service delivery in Pakpak Bharat Regency. Using a quantitative research design, data were collected through questionnaires administered to residents who accessed public services provided by local government institutions. The data were analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS) to evaluate the relationships among the studied variables. The findings reveal that both transparency and accountability have a significant positive effect on public service performance, with transparency demonstrating a stronger influence compared to accountability. These results indicate that improving openness in governmental decision-making processes and strengthening accountability mechanisms in the execution of public duties are essential strategies for enhancing service quality. The study provides practical implications for local governments, emphasizing the need to formulate policies that promote transparent governance and reinforce accountability structures to increase the effectiveness and efficiency of public service delivery. Overall, this research contributes to the growing body of literature on public sector governance by highlighting the critical role of transparency and accountability in improving public service outcomes at the regional level.

Keywords: Administrative Accountability; Government Transparency; Local Governance; Public Service; Service Performance

1. Introduction

A government's ability to provide public services is a key measure of its success. This notion is especially true now as governments are becoming more decentralized and need to be more responsive to the needs of their citizens (Salsabillah, 2022). In Indonesia, the desire for bureaucratic reform and effective governance has led to efforts to make public services more open and accountable, which are two of the most important parts of satisfactory public services (Nur et al., 2023). For example, a study in Pontianak City found that the variables of transparency and accountability simultaneously had a significant effect on the quality of public services, with a coefficient of determination of 48.6%. This study illustrates that although progress has been recorded, there is still significant room for improvement.

At the regional implementation level, it seems that institutional capacity, service digitization, and low levels of public participation are still getting in the way of making things more open and accountable (Birdayanthi et al., 2025). The regional financial information system, designed to enhance openness and accountability, still faces issues such as broken procedures and insufficient staffing (Eckersley et al., 2025). Even though Indonesia's laws say that public information should be open to everyone, political intervention and a bureaucratic culture that isn't very open make it hard for people to really do this (Jatmiko et al., 2024). This situation highlights the necessity of assessing in further detail how transparency and

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accountability can be converted into public service efficacy, particularly at the regional tier (Sharon & Kibet, 2024).

Pakpak Bharat Regency is currently experiencing a dynamic regional government that still faces challenges in improving the quality of public services within the framework of regional autonomy and public demands for efficient, effective, and citizen-oriented services. However, to date, few empirical studies have specifically examined the influence of transparency and accountability on public service performance at the regency level, such as Pakpak Bharat. Such an absence creates a research gap in the literature regarding the direct relationship between these variables in the context of local government with its unique geographic and cultural characteristics.

Furthermore, most previous research has been general in nature and focused on the city or provincial level. Limited research explores the internal mechanisms of local government, such as bureaucratic capacity, organizational culture, and citizen participation in the service process; these factors may moderate the relationship between transparency, accountability, and public service performance. Therefore, we anticipate that research in Pakpak Bharat Regency, with its more contextual and specific focus, will bridge this gap in the literature.

The main objective of this article is to analyze the influence of transparency and accountability on public service performance in Pakpak Bharat Regency. To achieve these objectives, this article is also expected to provide theoretical contributions in broadening the understanding of how the principles of transparency and accountability are based in the context of public services at the regional level, as well as presenting practical implications for policy makers and local bureaucracies in designing strategies to improve the quality of services that are more open, accountable, and citizen-oriented.

3. Method

This research employed a quantitative methodology within a causal framework to examine the relationship between the independent variables (transparency and accountability), the mediating variable (public participation), and the dependent variable (public service performance). The quantitative approach was selected due to its capacity to facilitate objective and measurable assessment of the relationship between variables via numerical data and statistical analysis. The data was collected using a questionnaire that was designed around indicators for each research variable. This questionnaire utilized a 5-point Likert scale to assess respondents' views on transparency, accountability, public engagement, and the performance of public services. The people who answered this survey were those who lived in Pakpak Bharat Regency and got public services from different government entities. The sampling method employed was purposive sampling, with the stipulation that participants were active users of public services and possessed experience in engaging with local government entities.

This study used Structural Equation Modeling-Partial Least Squares (SEM-PLS) to analyze the data. The most recent version of SmartPLS software was used to do this. SEM-PLS was selected for its capacity to concurrently analyze the relationships among latent variables and assess the impact of mediating variables. This strategy enables researchers to examine the direct and indirect effects among transparency, accountability, public engagement, and public service performance more thoroughly. Convergent validity, discriminant validity, and composite reliability were used to examine the validity and reliability of the instrument. We also used R-square values and path coefficients to assess the structural model to see how strong the links were between the variables and how much the independent factors affected the dependent variable.

4. Results and Discussion

Deskripsi Responden

Table 1. Respondent Demographics.

Variable	Scale	N	Percentage (%)
Gender	Male	175	45%
	Female	212	55%
Age	20 – 25 Years	87	23%
	26 – 30 Years	116	30%
	31 – 35 Years	98	25%
	36 – 40 Years	86	22%
Education	High School	177	46%
	Diploma 3	45	12%
	Bachelor's Degree	144	37%
	Master's Degree	21	5%
Total Respondents		387	100%

This study included 387 participants with varied demographic attributes, encompassing gender, age, and educational attainment. There were 212 women (55%) and 175 men (45%) who answered the question. This figure means that women in this study were somewhat more likely to participate than males. Most of the people who answered were in the age bracket that is most productive. The largest group was those aged 26 to 30, with 116 people (30%). The next most significant group was people aged 31 to 35, with 98 people (25%), while the smallest group was people aged 20 to 25, with 87 people (23%). At the same time, the 36-40 age group had the fewest responses, with 86 (22%). This data shows that most of the people who answered were young individuals who could do a lot of beneficial work in public service in Pakpak Bharat Regency. Most of the people who answered the question had at least a high school diploma or a college degree. There were 177 (46%) respondents with a high school education, followed by 144 (37%) with a bachelor's degree. Furthermore, 45 (12%) had a diploma, while the smallest group, 21 (5%), held a master's degree. This means that most survey respondents are educated enough to assess the quality of public services.

Data Processing Results

This work offers statistical testing for the development of path analysis constructs. These external model measurements show several well-known rules for doing statistical analysis in PLS-SEM. You need to conduct validity and reliability tests to ensure that the data has sufficient factor loadings, Cronbach's alpha, composite reliability, and average variance extracted (AVE). Table 3 shows the results of tests for convergent validity that used factor loading and AVE values. These tests will make it possible to do statistical analysis in the next presentation.

Table 2. Convergen Validity.

Variable	Code	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
Transparency (X1)	TI1	0,763	0,823	0,872	0,589
	TI2	0,759			
	TI3	0,735			
	TI4	0,811			
	TI5	0,770			
	TI6	0,778			
	TI7	0,792			
Accountability (X2)	AY1	0,836	0,861	0,912	0,647

	AY2	0,751			
	AY3	0,806			
	AY4	0,760			
	AY5	0,738			
	AY6	0,782			
	PP1	0,870	0,931	0,948	0,701
	PP2	0,891			
	PP3	0,876			
Public Service Performance (Y)	PP4	0,853			
	PP5	0,821			
	PP6	0,802			
	PP7	0,781			
	PP8	0,762			

The research shows that all of the indicators in the Transparency (X1), Accountability (X2), and Public Service Performance (Y) variables fulfill the expected standards. Each indicator exhibits an outer loading value exceeding 0.7, indicating a strong correlation with the construct they represent. The composite reliability value for all variables is also more than 0.7, which means that the research tool can supply robust and consistent measurement data. The Cronbach's alpha value, which is larger than 0.6, also backs this assertion up. This figure means that the questionnaire employed had good internal consistency. The Average Variance Extracted (AVE) value for each variable is also more than 0.5, which shows that the measured construct can explain more than 50% of the differences in its indicators.

Table 3. Hypothesis Testing.

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Information
Transparency (X1) -> Public Service Performance (Y)	0.75	0.74	0.065	11.538	0.000	Significant
Accountability (X2) -> Public Service Performance (Y)	0.54	0.535	0.08	6.750	0.00	Significant

The Influence of Transparency on Public Service Performance

The results of the hypothesis testing indicate that transparency significantly affects the effectiveness of public services in Pakpak Bharat Regency. This research suggests that increased information transparency correlates with an improved public opinion of the quality of services rendered by the local government. This outcome aligns with the principle of good governance, which underscores the significance of public information access as a cornerstone for oversight and accountability. This conclusion theoretically corroborates the proposition advanced by (Suyanto et al., 2024) that transparency enhances public trust and augments administrative efficacy. Transparency is not only an administrative tool but also a key factor in enhancing the quality of government services in areas that still have problems with bureaucracy and limited resources (Desmalita & Setyadi, 2025). Transparency accelerates the responsiveness of public agencies by improving access to information (Mega et al., 2025). Budget transparency can reduce bias in public services (Wirata et al., 2025). Transparency contributes significantly to increasing public trust in village government services (Studies, 2023). Regular publication of information can increase the accountability of individual

officials (Judijanto et al., 2024). Digital transparency through government websites directly improves the quality of public services (Lestari et al., 2021).

From a managerial perspective, the results of this study provide important recommendations for the Pakpak Bharat Regency government in designing strategies to improve public services. The local government needs to strengthen transparency mechanisms, starting from the provision of budget information and publication of performance achievements to openness in the decision-making process. Strengthening the public service information system, simplifying information flows, and utilizing digital platforms will be effective strategies to ensure the public obtains accurate and accessible data. In addition, the local government needs to ensure that its apparatus has outstanding public communication competencies and integrity in conveying information. By prioritizing transparency as a work culture and operational standard, the local government can improve service effectiveness, strengthen public trust, and encourage the creation of more professional and accountable governance.

The Influence of Accountability on Public Service Performance

This study demonstrates, via hypothesis testing, that accountability significantly influences public service performance in Pakpak Bharat Regency. This research substantiates that enhanced clarity in the accountability of the apparatus in executing its responsibilities correlates with an improved perception of service quality by the public. The findings of this study align with other studies indicating that the accountability of the apparatus directly enhances the efficacy of public administration-based services (Syafuddin et al., 2023). Being responsible for managing the regional budget is a big part of making people happier (Shaferi et al., 2024a). People are less likely to complain about government services when they understand how the government holds itself accountable (Shaferi et al., 2024b). Holding employees accountable for their work in the service process increases public trust in government institutions (Sihombing et al., 2019). Accountability-based performance evaluation promotes professionalism within the apparatus; hence, it enhances the quality of public services (Jacob et al., 2024).

From a management perspective, the results of this study give the Pakpak Bharat Regency administration clear guidance on what policies to follow. The local government has to make its accountability system stronger by setting more measurable standards for accountability, making performance reports more open, and using objective, indicator-based routine evaluations. To assure that officials follow processes and professional standards, it is also important to improve internal audits, have more thorough oversight, and teach public service ethics. Furthermore, using technologies like e-government, reporting dashboards, and digital service tracking can assist in making sure that accountability is more effective and less open to abuse. The Pakpak Bharat Regency government can build public trust, improve the performance of its officials, and make the quality of public services more effective, responsive, and long-lasting by creating a strong culture of accountability.

5. Conclusion

Improving the quality of public services in Pakpak Bharat Regency cannot depend merely on formal administrative procedures; it must be established via the adoption of openness and accountability as the cornerstone of effective governance. The results of this study show that transparency has a bigger effect on how well public services work than accountability does. People are more likely to support the government when it makes information available to everyone, clearly explains how services work, and lets people see and understand every step of the decision-making process. On the other hand, accountability is crucial for making sure that all officials follow the rules, standards, and obligations, which leads to a more organized and measurable service process.

These findings underscore that initiatives aimed at enhancing public service performance cannot solely focus on internal controls or formal accountability frameworks. To gain the public's trust and improve the effectiveness of services, local governments need to make transparency a top priority. Accountability plays a crucial role in ensuring transparency through honesty, consistent reporting, and adherence to regulations. So, combining the two creates a more responsive, efficient service ecosystem that meets public needs.

Based on these findings, local governments can rethink how they enhance services by making information more available, either by publishing performance data, making service flows more efficient, or providing information through digital platforms. To make accountability stronger, we need a better organized system for monitoring performance, regular internal audits, and more training for civil workers so they can do their jobs well. This research significantly enhances the literature on public service governance by affirming that transparency is a crucial element in fostering sustained service quality, while also offering an empirical foundation for local governments to formulate more open and accountable policies.

This study, however, has drawbacks. The data collection was limited to Pakpak Bharat Regency; hence, the results cannot be extrapolated to other places exhibiting distinct bureaucratic attributes. Additionally, the quantitative methodology employed failed to thoroughly investigate the subjective perspectives of citizens concerning openness and accountability in service delivery. It is advisable for future study to include qualitative methodologies to enhance the comprehension of the dynamics of public service delivery from the viewpoints of both citizens and civil officials.

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