

# THE ROLES OF TRANSPARENCY AND ACCOUNTABILITY ON THE QUALITY OF PUBLIC SERVICES AT THE SOCIAL SERVICE OFFICE IN PONTIANAK CITY

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## *Abstract*

*This study aims to examine transparency and accountability effect on the quality of public services at the Pontianak City Social Service Office. The population in this study is 695 people who issued complaints at the Social Service Office. Eighty-seven people were involved as samples using simple random sampling techniques. The number of samples was taken using Slovin's formula. A set of questionnaires was distributed as a data collection technique. The data analysis uses multiple linear regression analysis. The t-test results show that the variables of transparency and accountability significantly affected the quality of public services. Meanwhile, the F-test demonstrates that transparency and accountability have a significant simultaneous effect on public service quality. The coefficient of determination is 0.486, indicating that this research model can explain 48.6% of the public service quality variable and the remaining 51.4% can be explained by other variables.*

**Keywords:** *Transparency, Accountability, and Quality of Public Service*

## **1. INTRODUCTION**

Public Services are activities in the framework of fulfilling service needs under laws and regulations for every citizen and resident for goods, services, and administrative services carried out by public agencies (Pemerintah Republik Indonesia, 2009). It is stated that service standard is a benchmark used as a guideline for service delivery and a reference for assessing service quality as an obligation and promise of administrators to the community in the context of quality, fast, accessible and measurable services.

The law also states that building public trust in public services can be carried out in line with the expectations of the whole community about improving public services. Improving public services needs to receive the most attention because

public services are rights the community must obtain. Complaints are one of the things that are often done by the community until the government finds a way out of these complaints through public services. Thus, the rights and obligations of every citizen will be realized with transparent public services. Public services need rules that support implementing good and quality public services. Quality of service and quality of service will spur every community's socioeconomic potential. Public services must have principles of transparency, accountability, conditional, participatory, equal rights, and a balance between rights and obligations (Menteri Pendayagunaan Aparatur Negara RI, 2003).

Kadir (2017) states that the purpose of public service is to satisfy the community, which will be achieved through excellent service quality. Excellent service comes

from transparent or open services that all parties can easily access. These services are adequately available and easy to understand. This service is also reflected in accountability, where services can be accounted for under existing provisions.

The development of public services requires public institutions to provide accountable and transparent services. Information that needs to be spread optimally becomes public complaints about public services. The situation impedes transparent and accountable public services.

Transparency and accountability in public services can be seen in the financing, service time, requirements, procedures, the information provided, authorized and responsible officials, public complaint mechanisms, service standards, and service locations.

The Pontianak City Social Service is one of the public institutions responsible for providing services to the public. As a public institution that prioritizes public services, the Pontianak City Social Service always strives to improve various service qualities to improve people's welfare in Pontianak City. The public institution provides aid and support to the registered people in integrated social welfare data. The public can obtain information about the public services needed under the established mechanism through the institution.

As its primary function, the Pontianak City Social Service has provided services to the community. However, many people still feel they need to obtain clear information, so they must complain to the Pontianak City Social Service to clarify the information they need.

The number of complaints received by the Pontianak City Social Service during 2022 is as follows.

Table 1. Complaint Data

No	Complaint Type	Months (2022)		
		Mar.	Apr.	May
1.	Social Security	35	41	23
2.	Application for Health Insurance (KIS)	381	241	243
3.	Health Insurance (KIS)	321	309	345
4.	PKH Scholarship	129	293	51
5.	Staple Food Aids (BPNT)	45	53	6
6.	KIP Scholarship	19	26	12
7.	Aids for Security Guard Unit	4	-	1
8.	Aids for Sewing Business	2	-	-
9.	Automotive Business Aids	-	-	1
10.	Productive Economic Enterprises (UEP)	3	2	-
11.	Aids for Abandoned People	2	-	-
12.	Aids for Mental Disorders	-	2	2
13.	Aids for Disaster Victims	-	1	-
14.	Aids for Fast Reaction	-	14	11
<b>Total</b>		<b>941</b>	<b>982</b>	<b>695</b>

Source: Pontianak City Social Service, 2022

The data indicate that Pontianak City Social Service, still a provider of public services, needs to improve its service quality to gain more trust from the public.

Seeing the phenomena above, the research problems in this study are as follows:

- 1) Does transparency affect the quality of public services at the Pontianak City Social Service?
- 2) Does accountability affect the quality of public services at the Pontianak City Social Service?
- 3) Do transparency and accountability affect the quality of public services at the Pontianak City Social Service?

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Transparency

The principle of openness to the public's right to correct and honest information must be followed by

government administration (Pemerintah Republik Indonesia, 1999). Sabarno (2007) explains that transparency is one of the fundamental aspects of realizing good governance. Openness, community involvement, and easy access to government administration processes are demanded. Mardiasmo (2018) states that the government has to be open to the public in issuing policies so that these policies can be overseen by the People's Representative Council and the community. Mardiasmo (2018) then explains that transparency must be informative and open.

Transparency is a situation where every people obtains precise information on the government's decisions and administration where the administration guarantees the public access to public information (Perda Kalbar, 2005). Public services transparency must cover management and implementation, standards and procedure, technical and administrative requirements, fee required, completion time, authorized and responsible officials, location and information, and service promise (Menteri Pendayagunaan Aparatur Negara RI, 2004)

Kristianten (2006) explains that at least four transparency indicators can be measured in public services.

- a) Available and accessible documents. Everyone should quickly get service documents.
- b) Clear and complete information. Services must provide information about procedures, costs, and programs that are easily understood by the public.
- c) Process Openness. The service process must be published to the public.
- d) Transparency Regulations. Service providers must provide services according to procedures and rules.

### **Accountability**

Accountability is the principle that determines that every activity and result of state administration must be accountable to the public as the highest holder of state sovereignty under applicable laws (Pemerintah Republik Indonesia, 1999). Accountability is responsible for administering public services to the public and superiors under the laws (Menteri Pendayagunaan Aparatur Negara RI, 2004).

Mardiasmo (2018) explains that accountability is the obligation of one party to provide accountability, report, and disclose all activities to other parties. Public accountability consists of vertical and horizontal accountability. Vertical accountability is accountability for managing funds. Meanwhile, horizontal accountability is accountability to the broader community (Lembaga Administrasi Negara, 2015). Public service accountability covers the following:

- a) Public Service Performance Accountability. This accountability includes accuracy, professionalism, discipline, completeness of facilities and infrastructure, and clarity of rules.
- b) Public Service Cost Accountability. Service fees are collected based on regulatory provisions.
- c) Public Service Products Accountability. Service products obtained must be correct, appropriate, and valid (Menteri Pendayagunaan Aparatur Negara RI, 2004).

### **Public Services**

Public service is an activity or series of service activities based on regulations for all people provided by public agencies (Pemerintah Republik Indonesia, 2009). The service standard is a benchmark used as a guideline for implementation and a reference for evaluating service quality as an obligation to provide quality services to

the public. Rahmayanty (2010) explains that standard services must include service procedures, turnaround time, service fees, service products, facilities and infrastructure, and the competence of service delivery officers.

Wycof in Nurdin (2019) states that service quality is the excellence and control expected to fulfill customer desires. Quality is used to assess or determine the level of adjustment to requirements and specifications (Pasolong, 2010). Improving the quality of public services is needed to be able to build the level of public trust in public service providers. Therefore, transparent, accountable, and standard public services are needed.

Tjiptono and Diana (2003) explain that there are five dimensions in assessing the quality of services.

- a) Tangible. It is reflected in physical facilities, equipment, personnel, and communication materials
- b) Reliability. It is assessed from the ability to fulfill the promised service reliably and appropriately.
- c) Responsiveness. It is judged by the ability to help customers and provide appropriate service.
- d) Assurance. It is assessed on employees' knowledge and ability to accept trust and confidentiality.
- e) Empathy. It is assessed from the individual attention given by the company to customers.

### **The Relationship between Transparency and the Quality of Public Services**

Fung et al. (2007) state that transparency policy targets have been made to improve fairness and the quality of public services. Transparency is often encouraged as a necessary condition for improving the quality of government (UNODC, 2001). Bastida Albaladejo (2019) states that transparency is the most

concentrated solution, which is the foundation of a democratic government and the most intangible, affecting whether citizens' trust in the government increases. Douglas and Meijer (2016) believe that the better public organizations' transparency, the better their environment in serving the public.

Thus, transparency will create justice without discrimination to improve public service quality. Transparency is a policy that will increase service quality, where the service will increase public trust in the government.

### **The Relationship between Accountability and the Quality of Public Services**

Accountability is an obligation for the party holding the trust to provide the report and disclose all its activities (Mardiasmo, 2018). Bovens in Busuioc (2021) explains accountability as a social relationship in which an actor feels obligated to explain and justify his behavior to others. Nowadays, citizens' awareness of their rights is increasing. They have better access to information about public services and therefore have high expectations of public service levels (Ali et al., 2017).

Based on the theoretical foundation, the following hypotheses are proposed in this study:

H<sub>1</sub>: Transparency affects the quality of public services at the Pontianak City Social Service.

H<sub>2</sub>: Accountability affects the quality of public services at the Pontianak City Social Service.

H<sub>3</sub>: Transparency and Accountability affect the quality of public services at the Pontianak City Social Service.

## **3. RESEARCH METHOD**

The study applies quantitative research. The research object in this study

consists of accountability, transparency, and service quality at the Pontianak City Social Service. This study is explanatory research that explains in depth the causal relationship between research variables with the statistical tool used is Multiple Linear Regression.

The population in this study was 695 people who complained to the Pontianak City Social Service in May 2022. The sampling technique used was simple random sampling. Determination of the sample using the Slovin formula resulted 87 people, or about 13% of the population.

There are three variables in this study, Transparency ( $X_1$ ), Accountability ( $X_2$ ), and quality of public services ( $Y$ ). Transparency consists of four indicators – available and accessible documents, clarity and completeness of the information, process openness, and transparency regulations (Kristianten, 2006). Accountability consists of three indicators – public service performance accountability, cost accountability, and public service products accountability (Menteri Pendayagunaan Aparatur Negara RI, 2004). Meanwhile, the quality of public services consists of five indicators – tangibility, reliability, responsiveness, assurance, and empathy (Tjiptono & Diana, 2003)

A set of questionnaires was distributed to respondents with a choice of answers using a Likert scale – strongly agree (5), agree (4), undecided (3), disagree (2), and strongly disagree (1).

The analytical tools used include validity tests (validity tests) and reliability tests (consistency tests), which aim to test the quality of the research instruments used (Sekaran, 2006). Data processing used SPSS (Statistical Program and Service Solution) Version 26.

The normality, multicollinearity, and heteroscedasticity tests were conducted before the Multiple Linear Regression.

Testing on the hypothesis is conducted using T-test and F-test.

## 4. FINDINGS

### Validity and Reliability Test

A validity test is used to determine the accuracy of a measuring instrument so that it can reveal data from variables. If the value of  $R > R_{table}$ , then the items are valid.

The reliability test helps determine the reliability of a measuring instrument. An instrument is reliable if Cronbach's Alpha  $> 0.60$ .

Table 2. Validity and Reliability Test

Items	R	R-table	Status	Cronbach's Alpha	Status
<b>Transparency</b>				0.752	Reliable
X1 1	0,614	0.211	Valid		
X1 2	0,635				
X1 3	0,652				
X1 4	0,558				
X1 5	0,618				
X1 6	0,423				
X1 7	0,651				
X1 8	0,726				
<b>Accountability</b>				0.674	Reliable
X2 1	0,608	0.211	Valid		
X2 2	0,713				
X2 3	0,518				
X2 4	0,606				
X2 5	0,704				
X2 6	0,555				
<b>Quality of Public Service</b>				0.868	Reliable
Y1 1	0,780	0.211	Valid		
Y1 2	0,703				
Y1 3	0,459				
Y1 4	0,720				
Y1 5	0,750				
Y1 6	0,648				
Y1 7	0,604				
Y1 8	0,734				
Y1 9	0,715				
Y1 10	0,676				

Source: Data Processing

Table 2 shows that all the variable question items have an R-value greater than  $R_{table}$ . Furthermore, all variables have a Cronbach Alpha value of  $> 0.60$ . Thus, both items and variables in this study are valid and reliable.

### Descriptive Analysis

This descriptive analysis determines the essential characteristics of the respondent's responses to the variables.

Table 3. Descriptive Analysis of Transparency Variables

No	Indicators	Average	Status
1.	Available And Accessible Documents	4.35	Very high
2.	Clarity and Completeness of the Information	4.45	Very high
3.	Process Openness	4.38	Very high
4.	Transparency Regulations	4.18	High

Source: Data Processing

Table 3 shows that the overall perceived transparency variable is very high, with the highest average of 4.45 on the Clarity and Completeness of the Information. This score indicates that the community can understand the provision of information during the public service process. In contrast, the lowest average value is 4.18 on the transparency Regulations. The score indicates that service providers must still maximize services based on procedures.

Table 4. Descriptive Analysis of Accountability Variables

No	Indicators	Average	Status
1.	Public Service Performance Accountability	4.63	Very high
2.	Cost Accountability	4.71	Very high
3.	Public Service Products Accountability	4.37	Very high

Source: Data Processing

Table 4 shows that overall the accountability variable is perceived very well. It indicates that the service is excellent.

Table 5. Descriptive Analysis of Public Service Quality Variables

No	Indicators	Average	Status
1.	Tangibility	4.53	Very high
2.	Reliability	4.38	Very high
3.	Responsiveness	4.36	Very high
4.	Assurance	4.41	Very high
5.	Empathy	4.54	Very high

Source: Data Processing

Table 5 also shows that overall, the variable of public service quality is perceived very well. It indicates that the quality is outstanding.

**Classic assumption test**

**Normality Test**

The normality test results using the Normal P-Plot of Regression Standardized Residual show that the data is distributed normally. The dots spread around the diagonal line and follow the diagonal line (figure 1).

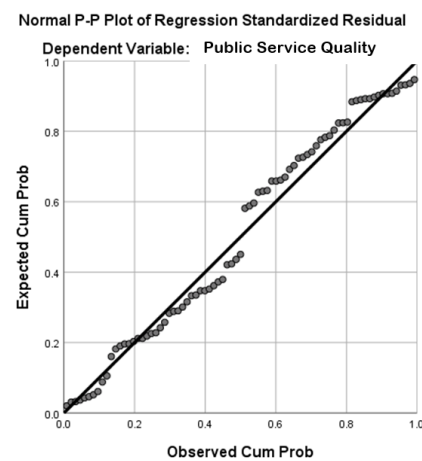


Figure 1. Normal P-Plot of Regression Standardized Residual

The One-Sample Kolmogorov-Smirnov Test was carried out to ensure the data were distributed normally.

Table 6. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		79
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.08936628
Most Extreme Differences	Absolute	.084
	Positive	.078
	Negative	-.084
Test Statistic		.084
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Data Processing

Table 6, the results of the One-Sample Kolmogorov-Smirnov Test, shows a significance value of 0.200 greater than 0.05, so the data is distributed normally.

**Multicollinearity Test**

A multicollinearity test was conducted to determine whether or not a high correlation between variables in the linear regression model. Table 7 indicates that the transparency tolerance score is 0.583 and the accountability tolerance is 0.583, with a VIF score of 1.714, which is less than 10. Thus there is no multicollinearity in the data.

Table 7. One-Sample Kolmogorov-Smirnov Test

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,658	3,691		3,701	0,000		
	Transparency	0,406	0,116	0,372	3,498	0,001	0,583	1,714
	Accountability	0,634	0,166	0,406	3,823	0,000	0,583	1,714

a. Dependent Variable: Public Service Quality

Source: Data Processing

**Heteroscedasticity Test**

The test was carried out to find out if the inequality of the variance of the residual values in the regression model exists.

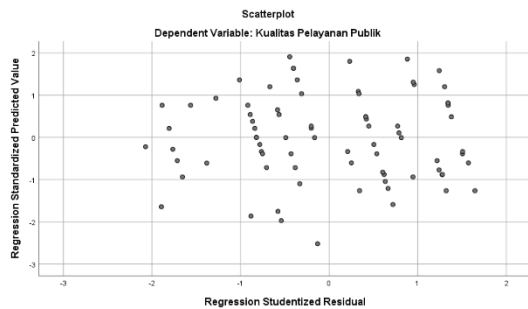


Figure 2. Heteroscedasticity Test

Figure 2 shows that the points spread from point 0 and form a particular pattern, indicating no heteroscedasticity symptoms in the data.

**Multiple Linear Regression Analysis**

The analysis was carried out to estimate the effect of transparency (X<sub>1</sub>) and Accountability (X<sub>2</sub>) on the Quality of

Public Services (Y) at the Pontianak City Social Service.

Table 8. Results of Multiple Linear Regression Analysis

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,658	3,691		3,701	0,000
	Transparency	0,406	0,116	0,372	3,498	0,001
	Accountability	0,634	0,166	0,406	3,823	0,000

a. Dependent Variable: Public Service Quality

Source: Data Processing

The analysis results in the following multiple regression equation:

$$Public\ Service\ Quality = 13.658 + 0.406 (Transparency) + 0.634 (Accountability)$$

Based on the multiple linear regression equation, the following is an explanation of the multiple regression equation models:

- a) A constant value of 13.658 explains the Public Services Quality (Y), which is influenced by both transparency (X<sub>1</sub>) and Accountability (X<sub>2</sub>). If the independent variables are constant, then the Public Service Quality variable will increase by 13.658.
- b) The coefficient value of transparency is 0.406, indicating that transparency affects the quality of Public Services. If transparency increases by one unit, Public Services Quality increases by 0.406, assuming no other variables influence it.
- c) The coefficient value of accountability is 0.634, indicating that accountability positively affects the quality of public services. If accountability increases by one unit, Public Services Quality increases by 0.634 if no other variables are included.

**Hypothesis testing**

**t-test**

The t-test is used to test each variable partially.

Table 8. Results of t-test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,658	3,691		3,701	,000
	Transparency	,406	,116	,372	3,498	,001
	Accountability	,634	,166	,406	3,823	,000

a. Dependent Variable: Public Service Quality

Source: Data Processing

The results of the t-test show that either transparency or accountability is less than 0.05. Transparency has a  $t$  value of  $3.498 > T_{table} 1,992$ . In addition, accountability has a  $t$  value of  $3.823 > T_{table} 1.988$ . Thus,  $H_1$  and  $H_2$  are accepted. It means that both transparency and accountability partially affect the quality of public services.

### ***F-test***

F-test is used to estimate the effect of independent variables concurrently on variables.

Table 9. Results of F-test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	378.922	2	189.461	37.810	.000 <sup>b</sup>
	Residual	380.825	76	5.011		
	Total	759.747	78			

a. Dependent Variable: Public Service Quality

b. Predictors: (Constant), Accountability, Transparency

Source: Data Processing

The F-test show that the significant value of the effect of transparency ( $X_1$ ) and Accountability ( $X_2$ ) on the Quality of Public Services ( $Y$ ) is  $0.000 < 0.05$ , where the F value of  $37.810 > F_{table} 3.117$ . Thus,  $H_3$  is accepted. In other words, transparency and accountability significantly affect Public Services' quality.

### ***Determination Coefficient Test ( $R^2$ )***

The determination Coefficient Test is used to state the closeness of the relationship between the independent variable and the dependent variable. It describes how far the regression model can explain the dependent variable.

Table 10. Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.706 <sup>a</sup>	.499	.486	2.238

a. Predictors: (Constant), Accountability, Transparency

Source: Data Processing

The results of the determination coefficient test show that the adjusted R square coefficient is 0.486 or 48.6%.

Transparency and accountability can explain the Public Service Quality variable of 48.6%.

## **5. DISCUSSION**

### ***The Effect of Transparency on the Quality of Public Services***

The study result shows that transparency affects the quality of public services where statistically, the effect is 0.406 with a  $t_{value}$  of 3.498. These results indicate that if the Pontianak City Social Service can provide service documents that are easily accessible, provide clear and complete information, process public complaints openly, and work under applicable regulations, the quality of services will increase.

Thus, if transparency at the Pontianak City Social Services Service is appropriately implemented, this will improve the service quality. Good transparency could be achieved through openness between the government and the public regarding information that is consistently communicated openly to the public. The public has the right to access information, such as information provided regarding services and responsibilities. Therefore, transparency is a form of openness in all actions and policies taken by the government that will affect the service quality provided to the community and will positively impact the Pontianak City Social Service.

This finding is in line with research conducted by Hermansyah et al. (2018), Setiawan and Safri (2016), Fung et al. (2007), and Cahyoko and Sukmajati (2021), which found a significant effect of transparency on quality public service.

### ***The Effect of Accountability on the Quality of Public Services***

The study results show that accountability affects the quality of public services where statistically, the effect is 0.634 with a  $t_{value}$  of 3.823. These results



indicate that if the Pontianak City Social Service has professionalism and discipline, charges reasonable service fees, and provides the right service products, the quality of service will increase.

Accountability is a concrete manifestation of employee accountability, which will improve the quality of public services provided to the community. Thus, accountability mechanisms can improve the quality of public services. It is in line with research conducted by Hermansyah et al. (2018), Setiawan and Safri (2016), Fung et al. (2007), Cahyoko and Sukmajati (2021) and Deininger and Mpuga (2005), and which state that accountability has a significant effect on the quality of public services.

### ***The Effect of Transparency and Accountability on the Quality of Public Services***

The study results show that transparency and accountability simultaneously positively affect the quality of public services, with a coefficient of determination of 0.486. This value indicates the magnitude of the simultaneous contribution of transparency and accountability to the quality of public services of 48.6%. In comparison, 51.4% is influenced by factors other than these two variables, which are not involved in this study. These other factors include internal control, total quality management, partner performance, and company image (Fishabil et al., 2021), and conditional, participatory, equal rights and a balance of rights and obligations (Ridwan & Sudrajat, 2017)

This finding explains that if transparency and accountability at the Pontianak City Social Service are carried out properly, then the quality of public services at the Pontianak City Social Service will increase. Public service is one of the conditions for creating good

governance by forming a transparent and accountable government that provides optimal public services to the community to satisfy the public in obtaining public services.

These results are in line with research conducted by Hermansyah et al. (2018), Setiawan and Safri (2016), Fung et al. (2007), and Cahyoko and Sukmajati (2021), which state that transparency and accountability simultaneously affect the quality of public services.

## **6. CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

Based on the research results of the authors, the following conclusions can be drawn:

- a) The results of the t-test for the transparency variable show a significance of  $0.001 < 0.05$ , which means that  $H_1$  is accepted, so it can be concluded that transparency has a significant effect on the quality of public services.
- b) The results of the t-test for the accountability variable show a significance of  $0.000 < 0.05$ , which means  $H_2$  is accepted, so it can be concluded that accountability significantly affects on the quality of public services.
- c) The F-test shows a significant value of  $0.000 < 0.05$ , which means  $H_1$  is accepted. It shows that the transparency and accountability variables simultaneously affect the public services quality. The coefficient determination shows that this research model can explain the public service quality variable by 48.6%, and other variables can influence the remaining 51.4%.

### **Suggestion**

The writer would like to convey some suggestions based on the research results.

### **For Agencies**

Agencies are advised continue improving the quality of public services by providing services based on procedures that have been provided, and the services provided are transparent and accountable. The service products received by the public must be correct, appropriate, and legal and increase the ability to provide services to the public appropriately and reliably according to what was promised.

### **For Further Researchers**

Future researchers may involve other variables such as internal control variables, total quality management, partner performance, corporate image, conditional, participative, equal rights, and balance of rights and obligations for increasing public service quality. So that the research results can support more accurate conclusions, the research object can be added, and the research sample can be added.

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