

Public Accountability and Its Impact on Organizational Performance and Public Trust

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Abstrak

Akuntabilitas publik telah menjadi prinsip fundamental tata kelola pemerintahan yang baik yang meningkatkan efektivitas organisasi dan memperkuat kepercayaan publik terhadap lembaga pemerintah. Meskipun telah banyak diskusi tentang akuntabilitas di sektor publik, bukti empiris mengenai pengaruh simultannya terhadap kinerja organisasi dan kepercayaan publik masih terbatas, khususnya dalam konteks organisasi pelayanan publik. Studi ini bertujuan untuk meneliti pengaruh akuntabilitas publik terhadap kinerja organisasi dan kepercayaan publik. Desain penelitian kuantitatif eksploratif digunakan dengan metode survei. Data dikumpulkan dari 280 responden yang terdiri dari pegawai negeri sipil dan pengguna layanan publik yang dipilih melalui pengambilan sampel acak bertingkat. Instrumen penelitian berupa kuesioner terstruktur yang diukur menggunakan skala Likert lima poin. Data dianalisis menggunakan Structural Equation Modeling (SEM) untuk mengevaluasi model pengukuran dan struktural. Studi ini menyimpulkan bahwa akuntabilitas publik merupakan penentu utama dalam meningkatkan kinerja organisasi dan kepercayaan publik di organisasi sektor publik. Hasil analisis menggunakan PLS-SEM menunjukkan bahwa akuntabilitas publik memiliki pengaruh positif dan signifikan terhadap kinerja organisasi, yang mengindikasikan bahwa penerapan prinsip transparansi, akuntabilitas, tanggung jawab, kepatuhan terhadap peraturan, dan daya tanggap dapat meningkatkan efisiensi, efektivitas, kualitas layanan, inovasi organisasi, dan kepuasan publik. Selain itu, akuntabilitas publik juga terbukti memiliki pengaruh positif dan signifikan terhadap kepercayaan publik, yang mengindikasikan bahwa organisasi publik yang secara konsisten menerapkan sistem akuntabilitas akan memperoleh tingkat kepercayaan publik yang lebih tinggi. Temuan penelitian ini juga membuktikan bahwa kinerja organisasi memiliki pengaruh positif dan signifikan terhadap kepercayaan publik, sehingga semakin baik kinerja organisasi dalam memberikan pelayanan publik, semakin kuat legitimasi dan kepercayaan publik terhadap lembaga pemerintah.

Abstract

Public accountability has become a fundamental principle of good governance that enhances organizational effectiveness and strengthens public trust in government institutions. Despite extensive discussions on accountability in the public sector, empirical evidence regarding its simultaneous influence on organizational performance and public trust remains limited, particularly within the context of public service organizations. This study aims to examine the effect of public accountability on organizational performance and public trust. A quantitative explanatory research design was employed using a survey method. Data were collected from 280 respondents consisting of civil servants and public service users selected through stratified random sampling. The research instrument was a structured questionnaire measured using a five-point Likert scale. Data were analyzed using Structural Equation Modeling (SEM) to evaluate both the measurement and structural models. This study concludes that public accountability is a major determinant in improving organizational performance and public trust in public sector organizations. The results of the analysis using PLS-SEM show that public accountability has a positive and significant effect on organizational performance, indicating that the application of the principles of transparency, answerability, responsibility, compliance with regulations, and responsiveness can improve efficiency, effectiveness, service quality, organizational innovation, and public satisfaction. In addition, public accountability is also proven to have a positive and significant effect on public trust, indicating that public organizations that consistently implement an accountability system will gain a higher level of public trust. The findings of this study also prove that organizational performance has a positive and significant effect on public trust, so that the better the organization's performance in providing public services, the stronger the legitimacy and public trust in government institutions.

Key Word:

Public Accountability,
Organizational
Performance, Public
Trust, Good
Governance

Information Production:

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PENDAHULUAN

The transformation of public sector governance in the 21st century has shifted the paradigm of government administration from a procedure-oriented approach to a paradigm of good governance that emphasizes transparency (Asnur et al., 2024; Dewanto et al., 2023; Ichsan et al., 2023), accountability, participation, effectiveness, and the rule of law. This change is driven by the increasing complexity of social, economic, and political challenges that require governments to provide quality public services while being transparently accountable to the public for every policy and use of public resources (Ebrahim, 2003). In this context, public accountability is no longer viewed merely as an administrative obligation, but as a strategic mechanism that ensures institutional integrity, increases organizational efficiency, and strengthens government legitimacy in the eyes of the public (Chandrasekar, 2011). With the development of democracy and the digitalization of government, the public is increasingly critical of public decision-making processes, requiring governments to provide transparent information, be responsive to citizen aspirations, and be objectively accountable for their performance results (Bovens, 2007; Denhardt & Denhardt, 2015; OECD, 2021).

Public accountability is also closely linked to the achievement of the Sustainable Development Goals (SDGs), particularly Goal 16 (Peace, Justice, and Strong Institutions), which emphasizes the importance of building effective, inclusive, transparent, and accountable institutions as a prerequisite for sustainable development (Bleiklie et al., 2002). Public institutions with high levels of accountability tend to improve the quality of public services, reduce corruption, strengthen public trust, and create sustainable social and economic stability. However, various countries still face challenges in maintaining public trust due to low transparency, weak oversight mechanisms, abuse of authority, and increasing disinformation in the digital era (Diefenbach, 2009). Therefore, strengthening public accountability systems has become a strategic agenda for governments in various countries to ensure the creation of high-performing public organizations while gaining legitimacy and public trust in a sustainable manner (United Nations, 2015; World Bank, 2017; Mazzucato, 2018; OECD, 2021).

From a public administration perspective, public accountability is the obligation of government institutions and public officials to explain, be accountable for, and accept the consequences of every decision, action, and use of public resources to stakeholders. Public accountability is a strategic mechanism that ensures that governance is carried out in accordance with the principles of democracy, the rule of law, and the interests of the community. Public administration literature explains that accountability is built through five main dimensions, namely transparency, which ensures openness of information; answerability, which demands explanations for public policies and decisions; responsibility, which affirms the moral and administrative responsibility of public officials; compliance, which emphasizes adherence to laws and regulations; and responsiveness, which reflects the government's ability to respond effectively to the needs and aspirations of the community. This concept has evolved from the New Public Management (NPM) paradigm, which is oriented towards efficiency and performance measurement, to Public Value Governance, which places the creation of public value, collaboration between stakeholders, and increasing public trust as the main objectives of governance. With the advancement of digital transformation, the implementation of e-government, open government, and technology-based information systems has strengthened transparency, accelerated access to information, increased public participation, and expanded oversight mechanisms, enabling public accountability to be realized more effectively and sustainably (Bovens, 2007; Osborne, 2018; OECD, 2021).

Organizational performance in the public sector refers to the ability of government organizations to achieve public service goals effectively, efficiently, responsively, and with a focus on public interests. Unlike private sector organizations, which emphasize profitability and economic value for shareholders, public sector organizations focus on creating public value through the provision of quality services, equitable access to services, improved public welfare, and accountability in the use of state funds. Therefore, measuring the performance of public organizations is not only based on the efficiency of resource use, but also includes the effectiveness of goal achievement, service quality, the ability to innovate in public service delivery, and the level of public satisfaction as service users. The performance-based management approach is increasingly being implemented to ensure that organizational evaluations are oriented toward results (outcomes) and impact (public value), rather than solely on administrative processes or budget allocation. This results-based performance measurement system provides a more objective basis for decision-making, improves service quality, and strengthens the accountability of government institutions (Kaplan & Norton, 1996; Pollitt & Bouckaert, 2017; Van Dooren et al., 2015).

In public administration, public trust is understood as the level of public confidence that government

institutions are capable of acting honestly, competently, fairly, transparently, and consistently in fulfilling the public interest. The level of public trust is influenced by various factors, including the quality of public services, the integrity of the apparatus, transparency in resource management, the effectiveness of government communication, and accountability in decision-making. Low levels of public trust can undermine government legitimacy, decrease public compliance with public policies, and hinder the effectiveness of governance. Theoretically, Stakeholder Theory explains that the government must be accountable for its actions to all stakeholders; Institutional Theory emphasizes that compliance with norms, rules, and social expectations will increase the legitimacy of institutions; Good Governance Theory places accountability as a prerequisite for creating an effective and trustworthy government; while Public Value Theory asserts that public value is created when the government is able to produce quality, high-performance services and gain public trust (Christensen & Lægreid, 2014). Based on this perspective, public accountability is expected to improve organizational performance, which in turn strengthens public trust, so that organizational performance has the potential to act as a mediating variable in the relationship between public accountability and public trust (Freeman, 1984; Moore, 1995; Scott, 2014; Denhardt & Denhardt, 2015).

Although research on public accountability has grown significantly in the public administration and governance literature (Aviv, 2004), several research gaps still require attention. Most previous studies have focused on examining the direct relationship between public accountability and organizational performance or between public accountability and public trust separately, thus failing to explain the more comprehensive relationship mechanisms between the three constructs. Furthermore, the role of organizational performance as a mediating variable explaining how public accountability can enhance public trust has been relatively rarely tested empirically. Another gap is seen in the research context dominated by developed countries with established public administration systems, while empirical evidence from developing countries with different institutional characteristics, bureaucratic cultures, and governance challenges remains limited. Furthermore, most research utilizes a single theoretical perspective, such as Good Governance Theory or Institutional Theory, without integrating various conceptual approaches that could provide a more holistic understanding of the relationship between accountability, organizational performance, and public trust (Bovens, 2007; Moore, 1995; Osborne, 2018; OECD, 2021).

Based on this gap, this research offers several novel elements (research novelty) that are expected to contribute to the development of public administration science. First, this research develops a conceptual model that integrates public accountability, organizational performance, and public trust within a single analytical framework, thereby explaining causal relationships more comprehensively. Second, this research examines organizational performance as a mediating mechanism explaining how the implementation of public accountability can increase public trust in government institutions. Third, this study integrates Good Governance Theory, Stakeholder Theory, Institutional Theory, and Public Value Theory as a conceptual foundation to obtain a more comprehensive explanation of the process of public value creation through accountable governance. Fourth, this study provides empirical evidence from public sector organizations in developing countries that are still relatively underrepresented in the international literature, thus expanding the generalizability of the theory to different institutional contexts. The findings of this study are also expected to produce relevant policy implications for governments in strengthening accountability systems, improving organizational performance, and building public trust as prerequisites for the realization of effective, inclusive, and sustainable governance (Freeman, 1984; Scott, 2014; Denhardt & Denhardt, 2015; Van Dooren et al., 2015).

METODE PENELITIAN

This study uses a quantitative approach with an explanatory research design to analyze the causal relationship between public accountability, organizational performance, and public trust. This approach was chosen because it is able to empirically test the research hypothesis and explain the direct and indirect influences between variables through a structural model. The research population consists of employees of public sector organizations and the public as users of public services in government agencies. The research sample was determined using a stratified random sampling technique to obtain representative respondents from various organizational units and service user groups. Primary data were collected through the distribution of structured questionnaires using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The research instrument was developed based on indicators validated in previous research. Public accountability was measured through the dimensions of transparency, answerability, responsibility, compliance, and responsiveness. Organizational performance was measured through efficiency, effectiveness, service quality, innovation, and citizen satisfaction. Public trust was measured

through public perceptions of the integrity, competence, honesty, reliability, and credibility of public institutions.

Data analysis was conducted using Partial Least Squares-based Structural Equation Modeling (SEM) with the aid of SmartPLS software, as this method is suitable for testing research models involving multiple latent constructs and mediating relationships simultaneously. The analysis stages include evaluating the outer model through convergent validity testing, discriminant validity, construct reliability (Composite Reliability and Cronbach's Alpha), and Average Variance Extracted (AVE). Furthermore, the inner model evaluation is carried out through testing the coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and hypothesis testing using the bootstrapping procedure to obtain the path coefficient, t-statistic, and p-value. In addition, this study also examines the mediating role of organizational performance in the relationship between public accountability and public trust through indirect effect analysis. All statistical tests are carried out at a significance level of 5% so that the research results are expected to provide valid, reliable, and scientifically accountable empirical evidence.

HASIL DAN PEMBAHASAN

The results of the Partial Least Squares–Structural Equation Modeling (PLS-SEM) analysis indicate that public accountability has a positive and significant effect on organizational performance. As shown in Table 1, the path coefficient (β) value of 0.612 indicates a strong positive relationship between the two variables. The bootstrapping test results yielded a t value of 11.487, which far exceeds the critical value of 1.96, with a significance level of $p < 0.001$, thus Hypothesis 1 (H1) is accepted. In addition, the effect size (f^2) value of 0.374 indicates that public accountability has a significant influence on organizational performance. In the structural model, the R^2 value of 0.584 indicates that 58.4% of the variation in organizational performance can be explained by public accountability, while the Q^2 value of 0.416 indicates that the model has good predictive ability. These results confirm that increasing transparency, answerability, responsibility, regulatory compliance, and organizational responsiveness can significantly improve the effectiveness of public sector organizations.

Table 1. Effect of Public Accountability on Organizational Performance

Relationship	Path Coefficient (β)	Standard Deviation	t-value	p-value	f^2	Decision
Public Accountability → Organizational Performance	0.612	0.053	11.487	<0.001	0.374	Supported

. Table 1. explains that public accountability is a key determinant in improving the performance of government organizations. Implementing accountability principles encourages more efficient resource use, improves the quality of decision-making processes, enhances the quality of public services, and strengthens a results-oriented organizational culture. From the perspective of Good Governance Theory, accountability is a crucial instrument in creating transparent, effective, and accountable governance. Furthermore, Stakeholder Theory explains that public organizations that are able to meet stakeholder expectations through good accountability practices will gain higher legitimacy while increasing their organizational effectiveness. This finding is also consistent with Public Value Theory, which asserts that the creation of public value depends heavily on an organization's ability to manage accountability professionally, resulting in more optimal and sustainable organizational performance.

Furthermore, public accountability has a positive and significant influence on public trust. As shown in Table 11, the path coefficient (β) value of 0.421 indicates that increased public accountability is followed by increased public trust in government institutions. The bootstrapping results yielded a t value of 7.518 with a significance level of $p < 0.001$, thus Hypothesis 2 (H2) is accepted. In addition, the effect size (f^2) value of 0.218 indicates that public accountability has a moderate influence on public trust. This finding indicates that the application of the principles of transparency, answerability, responsibility, compliance with regulations, and responsiveness can improve public perceptions of the integrity, credibility, and reliability of public organizations. Thus, the better the implementation of the public accountability system, the higher the level of public trust in government institutions dapat dilihat Table 2.

Table 2. Effects of Public Accountability and Organizational Performance on Public Trust

Hypothesis	Structural Relationship	Path Coefficient (β)	Standard Deviation	t-value	p-value	f^2	Decision
H2	Public Accountability → Public Trust	0.421	0.056	7.518	<0.001	0.218	Supported

H3	Organizational Performance → Public Trust	0.463	0.052	.904	^ξ <0.001	0.287	Supported
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These findings align with Good Governance Theory, which positions accountability as a key pillar in building government legitimacy through information transparency, public oversight, and clear accountability. From an Institutional Theory perspective, public organizations that consistently meet legal norms, ethics, and societal expectations will gain stronger legitimacy, thereby increasing public trust. Furthermore, Stakeholder Theory explains that a government that is able to account for its policies and use of resources to all stakeholders will strengthen the relationship of trust between the state and society. Therefore, strengthening the accountability system not only improves the quality of governance but also serves as an important strategy in building sustainable public trust.

Organizational performance has a positive and significant effect on public trust. Based on Table 3, the path coefficient (β) value of 0.463 with $t = 8.904$ and $p < 0.001$ indicates that improving the performance of public sector organizations significantly increases the level of public trust. The effect size (f^2) value of 0.287 indicates that organizational performance has a fairly strong influence on public trust. In addition, the results of the structural model evaluation in Table 3 show an R^2 value of 0.671, which means that 67.1% of the variation in public trust can be explained simultaneously by public accountability and organizational performance. The Q^2 value of 0.483 also indicates that the model has good predictive ability in explaining changes in the level of public trust in public sector organizations.

Table 3. Structural Model Evaluation for Public Trust

Endogenous Variable	R^2	Adjusted R^2	Q^2
Public Trust	0.671	0.666	0.483

Table 3, shows an R^2 value of 0.671, indicating that 67.1% of the variation in public trust can be explained simultaneously by public accountability and organizational performance. The Q^2 value of 0.483 also indicates that the model has good predictive ability in explaining changes in the level of public trust in public sector organizations. These findings indicate that public organizations that demonstrate efficiency, effectiveness, service quality, innovation, and public satisfaction will earn higher levels of trust from citizens. From the perspective of Public Value Theory, organizational performance that generates tangible benefits for society is a primary source of public value formation and the legitimacy of government institutions. Meanwhile, Good Governance Theory asserts that an organization's success in achieving public service targets in a transparent and accountable manner will strengthen positive public perceptions of government competence and integrity. Therefore, improved organizational performance not only reflects managerial success but also serves as a strategic factor in strengthening the relationship between the government and the public through sustainable public trust.

The research findings show that public accountability has a positive and significant impact on organizational performance, indicating that increased transparency, answerability, responsibility, regulatory compliance, and responsiveness can enhance the effectiveness of public organizations. These results reinforce the Good Governance paradigm, which positions accountability as a primary mechanism for ensuring the efficient use of public resources, improving the quality of decision-making, and strengthening organizational orientation toward achieving results. In the context of public sector organizations, accountability serves not only as an instrument of administrative oversight but also as a driver of organizational learning, service innovation, and improved governance. These findings are consistent with research by Bovens (2007), who stated that accountability is the foundation for increasing the effectiveness of public organizations through continuous evaluation and accountability mechanisms. These results also align with Pollitt and Bouckaert (2017), who demonstrated that accountability-based public administration reform can improve organizational efficiency and the quality of public services.

This research also demonstrates that public accountability has a positive impact on public trust, indicating that the public tends to have higher levels of trust in government institutions when organizations are able to govern in an open, accountable, and responsive manner. Public trust is an institutional asset built through the government's consistent adherence to good governance principles. Transparency in information delivery, clarity of policy accountability, and adherence to legal norms are crucial factors in shaping positive public perceptions of government integrity. This finding supports the research of Grimmelikhuijsen et al. (2013), which found that government transparency increases perceptions of legitimacy and public trust in public institutions. Furthermore, the OECD (2021) asserts that countries with strong accountability systems tend to have higher levels of public trust because the public is assured that the government exercises its authority responsibly and is oriented toward the public interest. Further research findings indicate that

organizational performance has a positive and significant impact on public trust. This finding indicates that the public assesses the government not only on transparency and accountability, but also on the organization's ability to deliver high-quality, effective, and innovative public services that meet citizen needs. In other words, an organization's success in achieving public service goals will enhance public perceptions of the competence and credibility of government institutions. These findings align with Moore's (1995) Public Value Theory, which states that public organizations gain legitimacy when they create public value through services that provide tangible benefits to the public. This finding is also supported by Van Dooren et al. (2015), who explain that a results-based performance management system directly contributes to increased public satisfaction and trust in government institutions (Haque, 2000).

This research finding further strengthens the theoretical argument that organizational performance acts as a bridging mechanism between public accountability and public trust. Good accountability implementation encourages improved organizational governance, which in turn results in more effective organizational performance and increases public trust (Ahyaruddin, 2016). The Stakeholder Theory perspective explains that public organizations have an obligation to meet the expectations of all stakeholders through responsible governance, while Institutional Theory asserts that adherence to norms, rules, and social values will strengthen the institution's legitimacy in the eyes of the public (Hupe & Hill, 2007). The integration of these two theories demonstrates that the relationship between accountability, organizational performance, and public trust is mutually reinforcing, such that improving one aspect will positively impact the others. This study's findings extend Osborne's (2018) findings, which emphasized that the Public Value Governance paradigm requires public organizations not only to achieve administrative efficiency but also to build collaboration, legitimacy, and public trust through the creation of public value.

Overall, this study makes theoretical and practical contributions to the development of public administration literature by constructing an empirical model that links public accountability, organizational performance, and public trust within a unified conceptual framework. Unlike most previous research, which only examines direct relationships between variables, this study demonstrates that increased public accountability will have a greater impact on public trust if accompanied by improved organizational performance. The practical implications of these findings are that the government needs to strengthen its accountability system through digitalization of governance, increased budget transparency, enhanced performance-based evaluation, and the development of innovative public services oriented to community needs. This strategy is believed to not only increase the effectiveness of public sector organizations but also strengthen government legitimacy, expand community participation, and support the realization of sustainable governance in accordance with the principles of Good Governance and Sustainable Development Goal 16 (Denhardt & Denhardt, 2015; United Nations, 2015; World Bank, 2017).

KESIMPULAN

This study concludes that public accountability is a major determinant in improving organizational performance and public trust in public sector organizations. The results of the analysis using PLS-SEM show that public accountability has a positive and significant effect on organizational performance, indicating that the application of the principles of transparency, answerability, responsibility, compliance with regulations, and responsiveness can improve efficiency, effectiveness, service quality, organizational innovation, and public satisfaction. In addition, public accountability is also proven to have a positive and significant effect on public trust, indicating that public organizations that consistently implement an accountability system will gain a higher level of public trust. The findings of this study also prove that organizational performance has a positive and significant effect on public trust, so that the better the organization's performance in providing public services, the stronger the legitimacy and public trust in government institutions.

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