



Exploring Accountability and Transparency in Government Agency Management: A Literature Review

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ABSTRACT: Public bureaucratic practices are frequently criticized for being impolite, unfriendly, discriminatory, and for having service systems that are non-transparent, complicated, and do not guarantee certainty in terms of time and costs. These issues arise from a lack of transparency and accountability in public service implementation. Transparency involves the freedom to access information, while accountability ensures that activities are carried out responsibly and answerable to the public. This research explores the relationship between accountability and transparency in government agency management through a literature review. The study analyzes 30 journals from state and private universities, published between 2018 and 2023, to understand their impact on government performance. Data was collected from Google Scholar using the keywords "accountability and transparency." Strict criteria and limitations were applied to ensure the relevance and suitability of the data for this research. The findings emphasize the importance of accountability and transparency in improving the performance of government entities at various levels, including regional, city, and village governments, as well as organizations. These concepts are crucial for addressing issues related to performance, finance, and budget management. The study highlights the need for further research to explore these relationships in depth and to develop frameworks for better public service delivery. By integrating accountability and transparency into government operations, public trust can be restored, and the efficiency and effectiveness of public services can be significantly enhanced. This literature review serves as a reference for future studies and practical applications aimed at improving the management and performance of government agencies and organizations.

Keywords: Accountability, Transparency, Government Performance, Public Services, Literature Review



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INTRODUCTION

Law Number 23 of 2014 concerning regional government states that Improving the efficiency and effectiveness of regional government administration requires a focus on several key aspects. These

include enhancing relationships between the central government and regional administrations, as well as fostering collaboration among different regions. It also involves leveraging regional potentials and diversity, while addressing the opportunities and challenges posed by global competition within a unified administrative framework. The success of regional and village government administration heavily relies on the performance of public sector organizations, this is supported by the opinion of [Mahmudi \(2016\)](#) in [\(Sari et al., 2022\)](#) that the performance of public sector organizations must continue to be improved continuously and sustainably, because the public sector is a dynamic sector, public sector management must always adapt. with the dynamics of developments in the organizational, social, cultural, political and technological spheres.

Various bad bureaucratic practices, such as service uncertainty, illegal levies, and neglect of citizens' rights and dignity, are still very easy to find in almost every public bureaucratic unit. Apart from that, we also often see and hear about actions and behavior of the public bureaucracy that are impolite, unfriendly, discriminatory, service systems that are not yet transparent, convoluted and do not guarantee certainty, both in terms of time and costs. This condition occurs, According to [Dwiyanto and Wibawa \(2006\)](#) in [\(Maani Dt, 2009\)](#), the current state of affairs is attributed to insufficient transparency and accountability in the execution of public services. Transparency, which entails the freedom to access information, is essential for fostering accountability within governance and public service delivery frameworks.

Accountability has so far been understood to be limited to the preparation of financial reports, even more narrowly, namely only covering budget accountability, as a result, entities assume that the obligation to adequately account for activities is limited to reporting on the use of their funds without evaluating the benefits of these activities on improving community welfare [\(Dia et al., 2023\)](#). Accountability involves the obligation to answer to the public for all activities undertaken. According to the United Nations Development Program (UNDP), transparency refers to an information system designed to facilitate public access to diverse information related to public services. Meanwhile, accountability encompasses the standards and procedures utilized by the government to justify its actions to those who hold the mandate or to the public [\(Adiwirya & Sudana, 2015\)](#)

Financial management at both village and government levels really requires accountability and transparency. According to [\(Mardiasmo, 2000\)](#), Accountability includes the responsibility to explain and justify the performance and conduct of an individual or organizational leader to those authorized to demand such explanations. This is done through reports that ensure all financial management activities at regional and village government levels comply with statutory regulations. Accountability serves as a mechanism for holding public officials accountable for their performance, demonstrated through actions adhering to ethical standards [\(Making & Handayani, 2021\)](#). Transparency significantly enhances public accountability by enabling citizens to access information about government actions, understand their reasoning, and evaluate them in relation to societal norms and values. As stated by [Dwiyanto \(2006\)](#) in [\(Maani Dt, 2009\)](#), without transparency there will be no public accountability. Transparency has at least three critical aspects: (1) related to the availability of *information*; (2) clarity of roles and responsibilities among institutions that are part of processes requiring transparency; and (3) the system and capacity behind the production as well as guaranteed systemic information [\(Novatiani et al., 2019\)](#). These three critical

aspects are interconnected, because the availability of an information system alone is not enough if there is no explanation of the roles and responsibilities of each institution. The principle of transparency creates mutual trust between the government and the public through providing information and ensuring ease in obtaining accurate and adequate information. If related to the context of administering public affairs, transparency is a condition where the public knows what is happening and being carried out by the government, including various procedures and decisions taken by the government in the implementation of public affairs. In this context, the government plays a crucial role in upholding the community's right to access accurate, honest, and non-discriminatory information about regional government administration ([Suryani, 2019](#)). Transparency serves not only to prevent suspicion, slander, and negative perceptions but also to combat corruption effectively ([Dia et al., 2023](#)).

Based on the explanation above, there is a need for research on accountability and transparency as a literature review in the administration of government and organizations, both at the provincial, city or district and village levels, especially those related to policy and financial and budget management. The existence of good accountability and transparency in regional or city government and village levels can increase the public's sense of trust in the performance and information of a government agency or organization. The problem formulation in this research is to explain accountability and transparency as a literature review.

Accountability

Accountability refers to the duty of a leader or organizational unit to share responsibility, respond, and provide explanations for their performance and actions to stakeholders who have the right or authority to demand such accountability. Accountability for the performance of government agencies represents their obligation [Subroto \(2019\)](#) in ([Fahisa & Afriyenti, 2023](#)) to answer for the success and failure in achieving set targets and objectives through a structured system of periodic accountability. Accountability serves as a fundamental principle reflecting the responsibility of individuals or organizational units in effectively managing allocated resources towards achieving goals. This entails the systematic reporting of performance through periodic accountability mechanisms, as outlined by ([Setiawan, 2020](#)). Such accountability not only ensures transparency and oversight but also underscores the commitment to achieving organizational objectives through efficient resource management and goal attainment. Accountability is a form of responsibility from the party who is given confidence which will later create success or failure in implementing tasks to achieve the goals that have been established ([Ardiyanti, 2019](#)) in ([A. A. A. Putri et al., 2021](#)). The indicators used by BAPPENAS to measure the value of accountability are: 1) Conformity between implementation and standard procedures; 2) Sanctions imposed for errors or negligence in carrying out activities; 3) Measurable *outputs* and *outcomes* ([Nugroho et al., 2022](#)). Accountability in this research is measured by indicators developed by [Mardiasmo \(2018\)](#) in, there are four indicators, namely policy accountability, program accountability, process accountability and honesty and legal accountability. Accountability in research by ([Jaa et al., 2019](#)) says there are two indicators in implementing accountability, namely first at the decision-making process stage, several indicators to ensure accountability are that a decision must be made in writing and available to every citizen who needs it, decision-making has met ethical standards and applicable values, meaning that they are in accordance with correct administrative principles and the values that apply

to stakeholders, there is clarity in the policy targets taken and they are in accordance with the vision, mission of the organization and applicable standards, there is a mechanism to ensure that standards have been met and consistency and priority in achieving these targets. Second, at the policy socialization stage, several indicators to ensure accountability are the dissemination of information regarding a decision, through mass media, non-mass media and personal communication media, accuracy and completeness of information relating to ways to achieve the targets of a program. Public access to information or a decision after the decision is made and a mechanism for public complaints, and the availability of a management information system and monitoring of results achieved by the government

Transparency

Transparency is the principle of opening up to the rights of the community as an effort to gain access to correct, honest and non-discriminatory information regarding the running of an organization by paying attention to the protection of personal, group and state secrets and human rights (Ardiyanti, 2019) in (A. A. A. Putri et al., 2021). Transparency is the government's openness in providing information related to all activities in managing public resources to parties who need this information. Mahmudi (2016) in (Achmad et al., 2021) defines transparency as providing public services that must be open, easily accessible to all parties who need them and provided adequately and easily understood. Transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, Transparency is a multifaceted concept that encompasses the dissemination of information pertaining to governmental policies, the processes involved in their formulation and implementation, and the outcomes they yield. It fundamentally entails the establishment of open policies that facilitate public oversight and access to comprehensive information regarding every facet of government policy. This commitment to transparency not only promotes accountability but also fosters trust and engagement between the government and its constituents, ultimately contributing to a more informed and participatory democratic process. It is hoped that openness of information will result in healthy, tolerant political competition and policies made based on public preferences. Transparency means real, comprehensive openness, and provides space for all levels of society to participate actively in the process of managing public resources (Ulya & Astuti, 2020). According to Mulyaningsih (2019:6) in (Purwanti, 2021) transparency is an action taken by the government to make it easier for the public to access information so that transparency can build public trust through adequate access to obtain accurate information, which can be defined as an action that allows a problem to be clear and understandable to the public and its truth can be proven.

METHOD

This research employs a Systematic Literature Review (SLR) approach. According to (Triandini et al., 2019), SLR refers to a research methodology used to systematically collect and evaluate existing research related to a specific focused topic. This method typically involves three stages, as outlined by (Wahono, 2015). *Research questions* are formulated based on the specific needs of this study. This includes the formulation of a *research question* concerning accountability and transparency within regional/village government agencies, centered on five elements known as PICOC:

1. *Population* (P), target group for investigation (e.g. people, software, etc.)
2. *Intervention* (I), determines aspects of the investigation or problem that are of interest to the researcher.
3. *Comparison* (C), aspects of the investigation that will be compared with the intervention
4. *Outcomes* (O), the effect of the intervention.
5. *Context* (C), the setting or environment of the investigation. (Wahono, 2015)

Table. 1 PICOC Structure

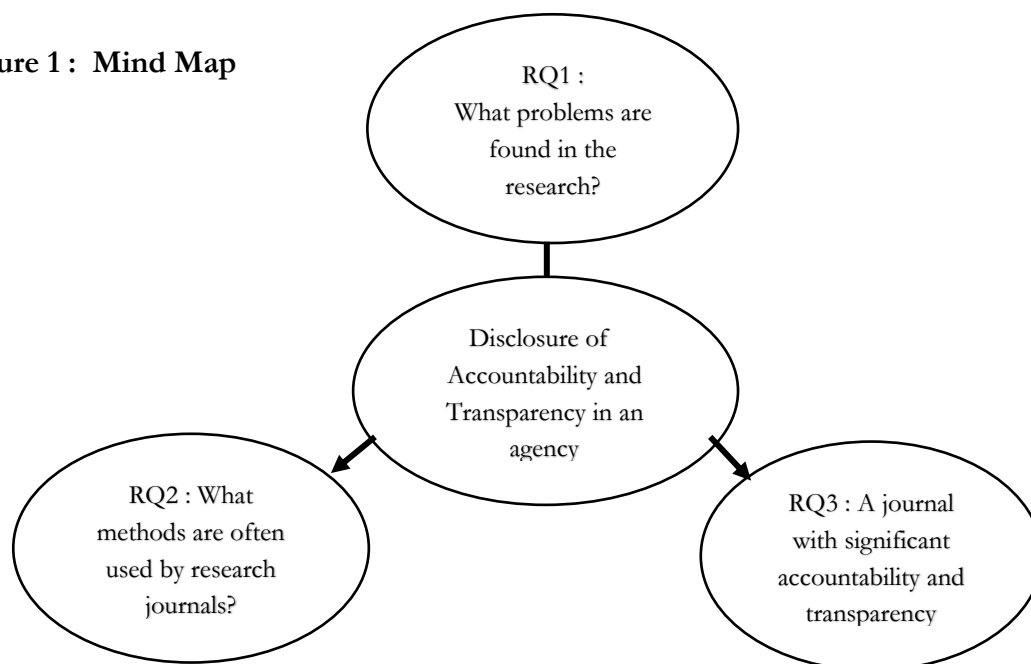
| Accountability and Transparency in Regional/Village Government Agencies | |
|--|---|
| <i>Population</i> | Journal related to accountability and transparency |
| <i>Intervention</i> | Lack of level of accountability and transparency in a government agency |
| <i>Comparison</i> | Journal analysis related to accountability and transparency of government agencies |
| <i>Outcomes</i> | Performance accountability report of a government agency |
| <i>Context</i> | Improved performance, openness of information and services of a regional/village government agency to the community |

Source: Data processed, 2024.

The next step involves the search process to acquire necessary data for this research. Data was gathered from the Google Scholar website at <https://scholar.google.co.id>, using the keywords "accountability and transparency." These criteria and limitations were applied to determine the suitability of the data for this study. The following criteria were used:

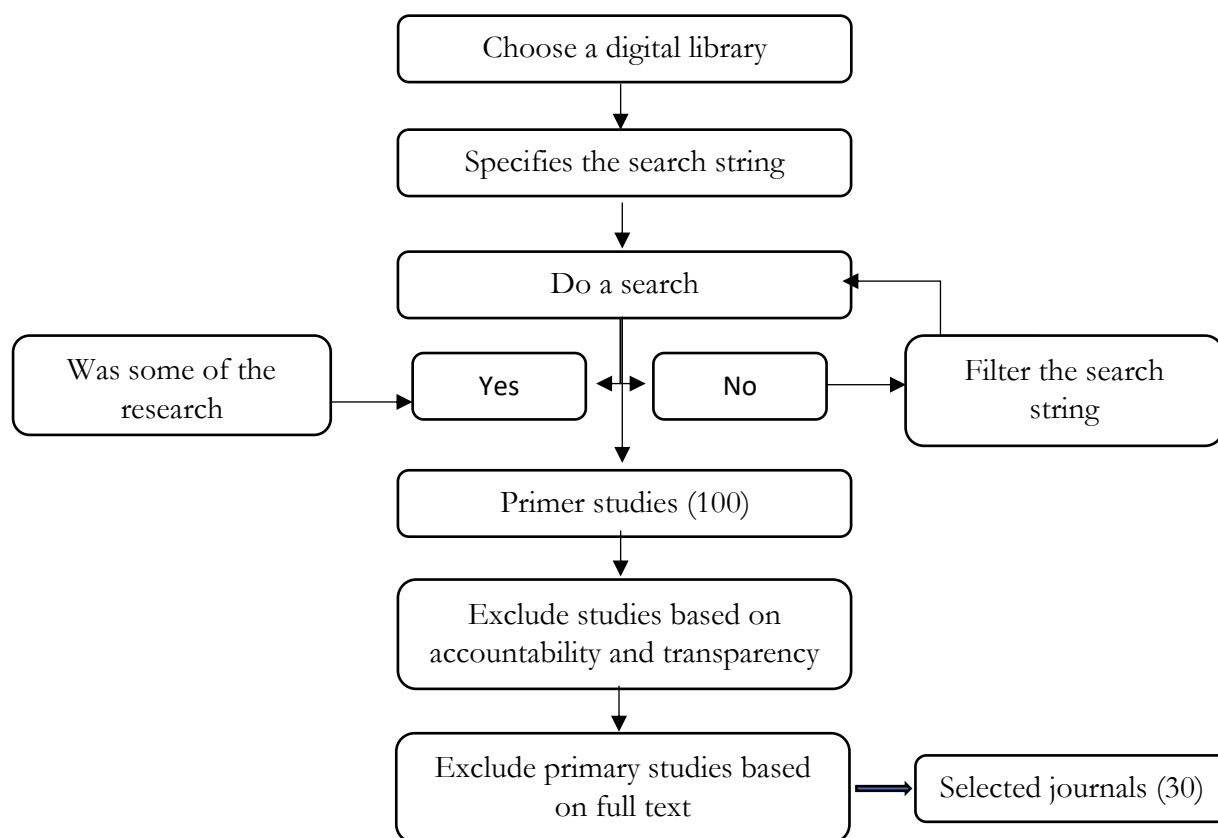
1. The journals considered were published between 2018 and 2023.
2. The source of the journal data is <https://scholar.google.co.id/>.
3. The journal articles focus specifically on accountability and transparency within city, regional, or village government agencies.
4. Preference was given to journal articles employing quantitative research methods, though qualitative research was also included.

Picture 1 : Mind Map



RESULT AND DISCUSSION

Picture 2 : Journal Search



The literature used is only journal papers from 2018 to 2023 from various state and private universities in Indonesia. The research study selection process involves reviewing titles, abstracts, and full texts to identify primary studies whose results will be utilized for further analysis. After identifying 100 journals related to accountability and transparency, a manual selection process was conducted to refine the search results and obtain the primary studies desired for the research. Here are the details provided below:

Table. 2 Accountability and Transparency Journal Search Filtering

| No | Search Filtering | Number of Journals |
|---------------|--|---------------------|
| 1 | The title and abstract aren't aligned | 32 |
| 2 | The title and abstract are fitting, but the content is not covered | 18 |
| 3 | Contains accountability and transparency in government agencies, companies and organizations | 50 |
| Amount | | 100 Journals |

Source: Data processed, 2024

From the table above, it can be seen that there are 32 journals with inappropriate titles and abstracts and 18 journals with appropriate titles and abstracts but the journal contents are not as expected by the researchers. Then there are 50 journals related to accountability and transparency,

but only 30 journals analyze accountability and transparency simultaneously in a city or regional/village government agency. Based on this screening, 30 credible and relevant accountability and transparency journals were obtained for analysis and used as research samples.

Quality Assessment is utilized to determine the accuracy, credibility of research methods, and relevance of the study, thereby strengthening the researcher's conclusions. The outcomes of this *Quality Assessment* are presented in tabular form:

Table. 3 Relevant Research Accountability and Transparency

| No | Name and Year | Research Title | QA1 | QA2 | QA3 | Note |
|----|--|--|-----|-----|-----|----------|
| 1 | Ade Ayu Anggreni Putri, I Wayan Suidiana, and I Putu Deddy Samtika Putra | Pengaruh Akuntabilitas, Transparansi, Partisipasi Masyarakat Terhadap Pemberdayaan Masyarakat Dalam Pengelolaan Dana Desa Pada Desa Songan B Kecamatan Kintamani Kabupaten Bangli (A. A. A. Putri et al., 2021) | √ | √ | √ | Accepted |
| 2 | Alzahra Berlian Nurfitri and Dyah Ratnawati | Pengaruh Transparansi, Akuntabilitas dan Partisipasi Masyarakat terhadap Pengelolaan Alokasi Dana Desa (Nurfitri & Ratnawati, 2023) | √ | √ | √ | Accepted |
| 3 | Jabida Latuamury, and Aprilia Maharani Tuankotta | Pengaruh akuntabilitas, Transparansi, Partisipasi Masyarakat dan Komitmen Organisasi Terhadap Efektivitas Pengelolaan Dana Desa di Kecamatan Teluk Ambon Baguala (Latuamury & Tuankotta, maharani, 2022) | √ | √ | √ | Accepted |
| 4 | Asmaul Husna, and Sri Rahayu | Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Pengelolaan Alokasi Dana Desa Studi Kasus Pada Pemerintah Desa Kecamatan Gantarang Kab. Bulukumba Provinsi Sulawesi Selatan (Husna & Rahayu, 2023) | √ | √ | √ | Accepted |
| 5 | Arthur Simanjuntak, Christina V. Situmorang, and Duma M. Elisabeth | Peran Partisipasi Masyarakat, Akuntabilitas, dan Transparansi Dalam Mewujudkan Good Governance Terhadap Pembangunan Desa (Situmorang et al., 2020) | √ | √ | √ | Accepted |
| 6 | Erna Hendrawati, and Mira | Partisipasi, Transparansi, dan akuntabilitas Perencanaan dan Penganggaran Dana Desa (Hendrawati & Pramudianti, 2020) | √ | √ | √ | Accepted |

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| | | | | | | |
|----|--|---|---|---|---|----------|
| | Pramudianti (2020) | | | | | |
| 7 | Emilianus Jaa, and Sulistyio (2019) | Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat Pada Pengelolaan Alokasi Dana Desa (ADD) terhadap Pembangunan Desa (Studi Kasus di Desa Gurung Turi Kabupaten Manggarai Timur)(Jaa et al., 2020) | √ | √ | √ | Accepted |
| 8 | Fiki Hendy Ismawan, Tantina Haryati (2021) | Transparansi, Akuntabilitas, partisipasi Masyarakat Pada Pengelolaan Alokasi Dana Desa terhadap Pembangunan Desa (Ismawan & Haryanti, 2021) | √ | √ | √ | Accepted |
| 9 | Prihasantyo Siswo Nugroho, Panca Wahyuningsih, and Siti Alliyah (2022) | Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Pengelolaan Dana Desa (Studi Kasus Pada 10 Pemerintah Desa Di Kecamatan Tahunan Kabupaten Jepara) (Nugroho et al., 2022) | √ | √ | √ | Accepted |
| 10 | Matia Andriani (2018) | Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa (Studi Pada Desa Luk, Kecamatan Rhee, Kabupaten Sumbawa)(Matia andriani, 2019) | √ | √ | √ | Accepted |
| 11 | Moudiana Fahisa, and Mayar Afriyenti (2023) | Pengaruh Akuntabilitas, Transparansi dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa: Studi Empiris pada Nagari di Kabupaten Tanah Datar (Fahisa & Afriyenti, 2023) | √ | √ | √ | Accepted |
| 12 | Nita Maina, Johny Subarkah, and Yuwita Ariessa Pravasanti (2022) | Pengaruh Akuntabilitas, Transparansi dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa se-Kecamatan Sambi Boyolali (Maina et al., 2022) | √ | √ | √ | Accepted |
| 13 | Rina Sulistyowati, Rita Nataliawati (2022) | Analisis Akuntabilitas, Transparansi, dan Partisipasi Masyarakat dalam Pengelolaan Keuangan Dana Desa (Sulistyowati & Nataliawati, 2022) | √ | √ | √ | Accepted |
| 14 | Pesi Suryani (2019) | Pengaruh Partisipasi Publik, akuntabilitas, Transparansi dan Integritas Terhadap Kinerja Keuangan Kabupaten Bengkulu Tengah (Suryani, 2019) | √ | √ | √ | Accepted |

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| | | | | | | |
|----|--|--|---|---|---|----------|
| 15 | Wahyuningtyas Mutiara Putri, Rusbiyanti Sripeni, and Andri Hasmoro Kusumo Broto (2020) | Pengaruh Transparansi, Akuntabilitas Dan Partisipasi Terhadap Pengelolaan Keuangan Kelurahan Di Kecamatan Kartoharjo Kota Madiun (W. M. Putri et al., 2020) | √ | √ | √ | Accepted |
| 16 | Ulya and Astuti (2018) | Analisis Pengaruh Transparansi dan Akuntabilitas Keuangan Daerah terhadap Kinerja Organisasi Perangkat Daerah (Ulya & Astuti, 2020) | √ | √ | √ | Accepted |
| 17 | Novatiani et al (2019) | Pengaruh Transparansi dan Akuntabilitas Terhadap Kinerja Instansi Pemerintah (Novatiani et al., 2019) | √ | √ | √ | Accepted |
| 18 | Citra Kumala Dewi et al (2019) | Pengaruh Akuntabilitas, Transparansi dan Komitmen Organisasi Terhadap Pengelolaan Dana Desa di Kecamatan Momunu Kabupaten Buol (Dewi et al., 2019) | √ | √ | √ | Accepted |
| 19 | Jumarti Achmad, Haeruddin Saleh, Cahyono (2020) | Akuntabilitas, Transparansi dan Partisipasi Penyusunan Anggaran Terhadap Kinerja Anggaran Pada Pemerintah Daerah Luwu Timur (Achmad et al., 2021) | √ | √ | √ | Accepted |
| 20 | Novitasari Anggraeni and Ikhsan Budi Riharjo (2020) | Pengaruh Kejelasan Sasaran, Akuntabilitas, Penganggaran Partisipatif Terhadap Kinerja Manajerial: Komitmen Sebagai Variabel Pemoderasi (Anggraeni & Riharjo, 2020) | √ | √ | √ | Accepted |
| 21 | Azza Nur Zubaidah, and Nugraeni Nugraeni (2023) | Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Laporan Keuangan Pada Pemerintah Kabupaten Sleman (Zubaidah & Nugraeni, 2023) | √ | √ | √ | Accepted |
| 22 | Vicry Raihan Tarima, and Jamaluddin MD (2022) | Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Anggaran Terhadap Kinerja Anggaran Pada Pemerintah Kota Samarinda (Vicry Raihan Tarima, 2022) | √ | √ | √ | Accepted |
| 23 | Sufiati, Eva Marin Sambo, Anim Wiyana, SaviraIslamia | Pengaruh Akuntabilitas dan Transparansi terhadap Kinerja Instansi Pemerintah Daerah Kota Makassar (marin sambo et al., 2022) | √ | √ | √ | Accepted |

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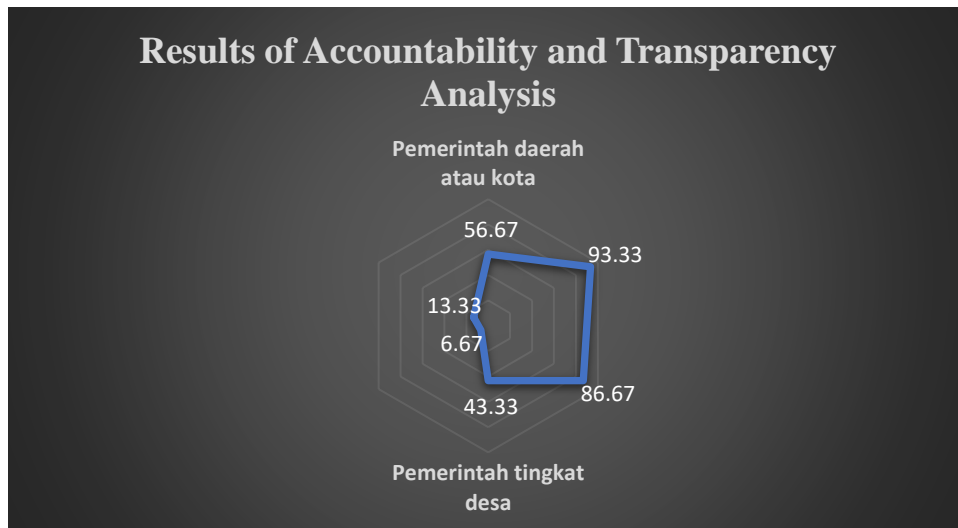
| | | | | | | | | |
|----|---|---|---|---|---|----------|--|--|
| | Pattikaloba (2022) | | | | | | | |
| 24 | Redi Antonius Nababan, Marlon Sihombing, Husni Thamrin (2018) | Pengaruh Akuntabilitas Dan Transparansi Terhadap Pengelolaan Keuangan Berkonsep Value For Money Pada Pemerintah di Kabupaten Dairi (Nababan et al., 2018) | √ | √ | √ | Accepted | | |
| 25 | Syawaludin Hamdah Pela Kiri, and Nur Handayani (2020) | Pengaruh Akuntabilitas, Transparansi Publik Serta Fungsi Pemeriksaan Inten Terhadap Kinerja Pemerintah (Kiri & Handayani, 2021) | √ | √ | √ | Accepted | | |
| 26 | Get Wika Sari, Hasiatul Aini, Gitta Destalya Adrian Nova (2023) | Pengaruh Akuntabilitas dan Transparansi Terhadap Kinerja Instansi Badan Pendapatan Daerah (BAPENDA) OKU (Dia et al., 2023) | √ | √ | √ | Accepted | | |
| 27 | Andita Cahyasari Pradana Putri, Fajar Syaiful Akbar (2022) | Pengaruh Akuntabilitas, Transparansi dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada OPD Kota Surabaya (Andita Cahyasari Pradana Putri, 2022) | √ | √ | √ | Accepted | | |
| 28 | Pardomuan Robinson Sihombing*, Ade Marsinta Arsani (2020) | Pengaruh Transparansi, LKPD dan PAD terhadap Kinerja Pemerintah Daerah (Sihombing & Arsani, 2020) | √ | √ | √ | Accepted | | |
| 29 | Evi Damayanti, Suwardi Bambang Hermanto (2018) | Pengaruh Akuntabilitas, Transparansi dan Pengendalian Internal Terhadap Kinerja Pemerintah (Damayanti & Hermanto, 2018) | √ | √ | √ | Accepted | | |
| 30 | Enita Binawati, Nurul Badriyah (2022) | Pengaruh Akuntabilitas, Transparansi, Partisipasi Masyarakat Terhadap Pemberdayaan Masyarakat Dalam Pengelolaan Dana Desa Pada Desa Songan B Kecamatan Kintamani Kabupaten Bangli (A. A. A. Putri et al., 2021) | √ | √ | √ | Accepted | | |

Source: Data processed: 2024

Accountability and Transparency as a Literature Review

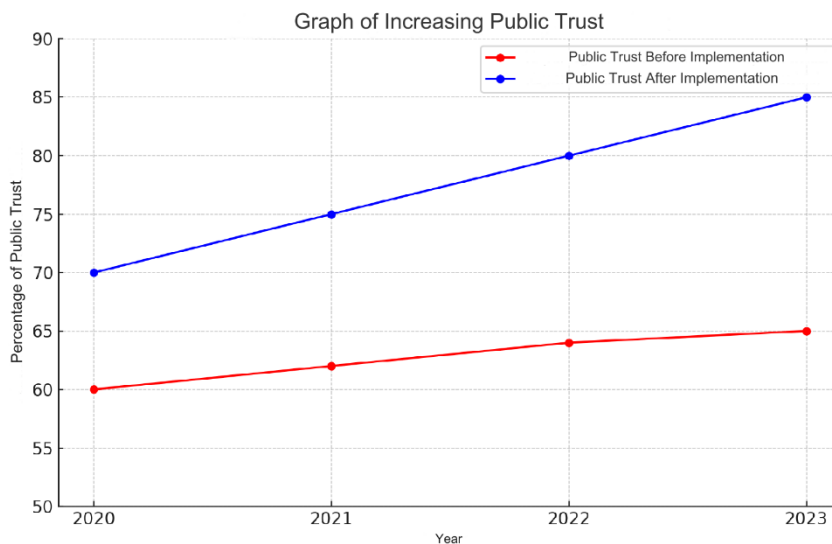
Once the journal has verified the credibility of the research methods employed and the study's relevance concerning accountability and transparency, the analysis proceeds with a Systematic Literature Review (SLR). The following are the results of the SLR analysis.

Picture. 3 SLR Analysis Results Regarding Accountability and Transparency



Source: Data processed, 2024.

Graphics 1: Increasing Public Trust



The results of analysis using a *Systematic Literature Review* (SLR) from 30 journals from 2018 to 2023 from various state and private universities in Indonesia which are considered relevant to be used as literature related to accountability and transparency in regional government and village government, it is known that accountability and transparency in government regional or city as

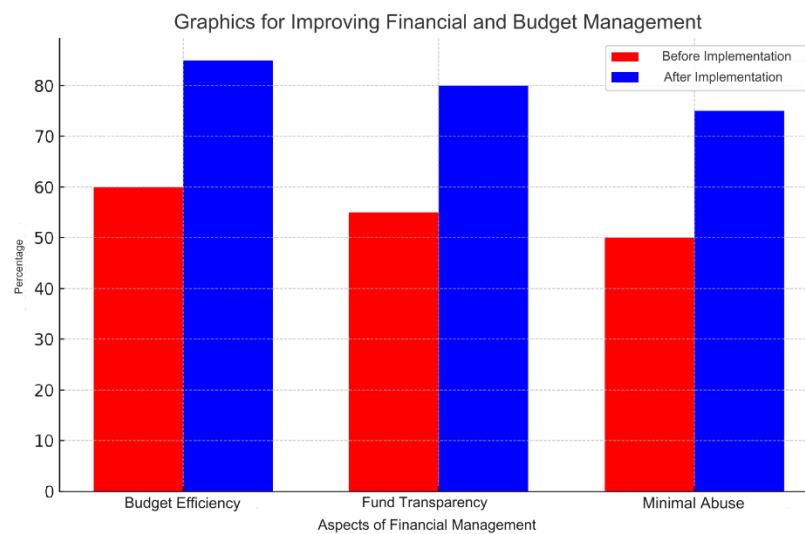
many as 17 journals with a percentage of 56.67% and accountability at village level government as many as 13 journals with a percentage of 43.33%.

Based on the picture regarding the percentage of Accountability and Transparency above, it is known that accountability influences various agencies, where accountability of 93.33% influences the management and performance of government agencies, both regional or city governments and village level governments. Meanwhile, the remaining 6.67% has no effect on the management and performances of government agencies, whether regional or city governments or village level governments. In line with the results of analysis from journals on the influence of accountability, several research results on regional government by ([Suryani, 2019](#)) explain that accountability has a positive effect on the regional financial performance of Central Bengkulu Regency. Furthermore, research by ([Achmad et al., 2021](#)) explains that accountability has a positive and significant effect on budget performance at the East Luwu Regency Regional Government Office. Regarding village government, research results by ([Latuamury & Tuankotta, 2022](#)) state that accountability has a positive and significant effect on the effectiveness of village fund management. Furthermore, ([Hendrawati & Pramudianti, 2020](#)) explained that Accountability, RPJMDesa as a reference and direction for planning the preparation of RKPDesa, the RKPDesa document is the basis for preparing APBDDesa. Meanwhile, according to ([Putra & Rasmini, 2019](#)) In Absiansema District, Badung Regency, accountability has been shown to enhance the effectiveness of village fund management. This indicates that increased accountability within village government tends to improve the management of village funds. In their research, Arthur Simanjuntak, Christina V. Situmorang, and ([Situmorang et al., 2020](#)) highlighted the effective role of village accountability in Pancur Batu District, Deli Serdang Regency. They found that involving the community in achieving village development goals has been successful. In research, ([Ismawan & Haryanti, 2021](#)) explain that accountability in managing village fund allocation has a positive effect on village development. Accountability in the management of village fund allocations has been implemented well, where every use of village fund allocations for village development has been accompanied by reporting that can be accounted for by the village fund allocation manager. This report contains financial reports regarding village financial revenues and expenditures used for the construction of rural public facilities in the form of road repairs, paving, irrigation channels and so on. Meanwhile, in research by ([Sulistiyowati & Nataliawati, 2022](#)) the Mojoranu village administration process is said to be accountable, and has used the village financial system. The research results of ([Nurfitri & Ratnawati, 2023](#)) explain that based on the results of the analysis and hypothesis testing that has been carried out, it is proven that accountability has a significant effect on the management of village fund allocation in Patihan Kidul Village, Siman District, Ponorogo Regency. The existence of the principle of accountability in managing village fund allocation is important. Good management of village fund allocation is management that can be accounted for from design, implementation, to reporting. Agency theory is directly correlated with the accountability variable because accountability signifies the responsibility of village officials acting as agents in managing village government operations, spanning from planning to monitoring activities, with village communities serving as principals. Consequently, the effective management of village funds is contingent upon the establishment of robust accountability mechanisms within the village government.

Accountability entails the responsibility to provide explanations and justify the performance and actions of individuals, legal entities, or collective leadership within an organization to stakeholders with vested rights. It is a mandate governed by statutory regulations that must be adhered to. When public and supervisory institutions conduct assessments of this accountability, which can lead to legal consequences, government implementing bodies strive to uphold the concept of accountability to the fullest extent possible. It is believed that the implementation of accountability will be able to improve the performance of government organizations ([marin sambo et al., 2022](#)). According to ([Ulya & Astuti, 2020](#)) there is legal accountability and honesty which includes guaranteeing Compliance with laws and regulations as stipulated in regional regulations regarding the use of public funding sources, and the absence of abuse of office during the government period. In other words, the higher the accountability of regional government officials or village governments and organizations, the better the performance of these agencies will be.

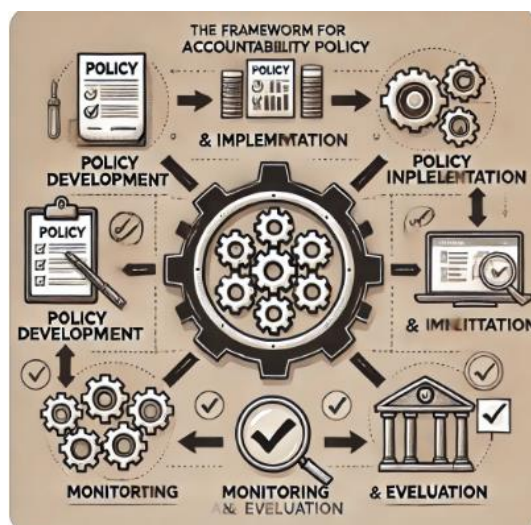
Furthermore, based on the picture regarding the percentage of Accountability and Transparency above, it is known that transparency has an influence on various agencies, where transparency of 86.67% influences the management and performance of government agencies, both regional or city governments and village level governments. Conversely, the remaining 13.33% shows no impact on the management and performance of government agencies, whether regional or city governments or village level governments. In line with the results of analysis from journals on the influence of transparency, several research results on local government by ([W. M. Putri et al., 2020](#)) stated that transparency has a partial effect on sub-district financial management in Kartoharjo District, Madiun City. Furthermore, the results of research by ([Jatmiko, 2020](#)) also stated the same thing, namely that transparency has a significant positive effect on the performance of the Sleman Regency Regional Government. Regarding village government, the results of research by ([Husna & Rahayu, 2023](#)) state that partially it shows that transparency has a significant effect on the management of village fund allocation (Case Study of the Village Government of Gantarang District, Bulukumba Regency, Sulawesi Province). Furthermore, the results of research by ([Fahisa & Afriyenti, 2023](#)) also stated the same thing that transparency affects the management of village funds (Empirical Study on Nagari in Tanah Datar Regency). ([W. M. Putri et al., 2020](#)) explain that transparency has a significant influence on village financial management. The findings of this research suggest that increased transparency in village financial management activities, involving both village officials and the community, leads to improved outcomes and positive feedback. The research results of ([Sulistiyowati & Nataliawati, 2022](#)) explain that transparency in village fund management has been carried out well by the village government by providing information regarding the use of village fund allocations used for village development. Likewise, it is explained in ([A. A. A. Putri et al., 2021](#)) that transparency in village fund management has a positive and significant influence on community empowerment. This indicates that the higher the transparency of village fund management, the more community empowerment will increase.

Graphics 2 : Improving Financial and Budget Management



According to [\(Novatiani et al., 2019\)](#), if regional government and village government officials implement transparency, they will show their best performance in carrying out their duties and responsibilities so that they will show their performance by working as well as possible. Enhanced transparency among government officials typically results in improved performance across government agencies. Transparency in government management can emphasize the government to be open about the community's rights in receiving accurate and honest information regarding regional and village government policies and programs. With transparency in public affairs activities, one of which is in the field of financial administration, it can facilitate supervision of government. In this way, the government will show that the government will work in accordance with applicable regulations, so the performance of regional governments will increase [\(Jatmiko, 2020\)](#). In addition to this, transparency is a principle that ensures everyone's freedom to access information about government administration. This includes information at the policy level, the processes involved in formulating policies, and the outcomes achieved. For this reason, every organization must provide access to information to all stakeholders, both to media houses, interest groups and other related parties as a form of implementing the principle of transparency [\(Dia et al., 2023\)](#).

Picture 4. The Framework for Accountability Policy



Based on the explanations, theories, and research analysis results, it is evident that accountability and transparency play crucial roles in managing government performance, whether at the regional or city government level, village level, or within an organization. So, it can be concluded that accountability and transparency are very important things and can be used as a literature review and reference in improving the performance of government agencies and organizations, especially regarding performance, finance and budget issues. Good accountability and transparency within regional or city governments as well as village governments and organizations can increase the public's sense of trust in information and performance.

CONCLUSION

Based on the results of the analysis of 30 journals from 2018 to 2023 from various state and private universities in Indonesia which are considered relevant and credible in representing accountability and transparency in regional/village government agencies, In conclusion, accountability and transparency are vital for promoting effective government performance, whether at the regional or city government level, village level, or within an organization. Data was collected from Google Scholar using the keywords "accountability and transparency." Strict criteria and limitations were applied to ensure the relevance and suitability of the data for this research. These principles ensure responsible governance and enhance public trust and confidence in administrative processes. o utilize accountability and transparency as focal points in literature reviews and references aimed at enhancing the performance of government agencies and organizations, particularly in the realms of performance, finance, and budget management/issues. The suggestions in this research are that more in-depth research is needed on accountability and transparency as well as adding research variables that can be used as a literature review, adding sources of data analyzed so that the analysis results are more objective, and not only journals on government accountability and transparency but also journals related to Owned Enterprises. Regionally Owned Areas (BUMD) and Village-Owned Regional Enterprises (BUMDES) as well as other agencies and organizations can be used

as research sources. The implications of this article are as follows: Improving Government Performance: These findings show that implementing the principles of accountability and transparency can significantly improve the performance of regional and village governments. By ensuring that administrative processes are open and accountable, the government can be more effective in managing resources and providing services to the public. Increased Public Trust: Accountability and transparency are key factors in building public trust. When the public feels that the government acts honestly and openly, trust in government institutions will increase. This is important to create an environment that supports active citizen participation in government processes. Improved Financial and Budget Management: This research also underlines the importance of accountability and transparency in the management of government finances and budgets. With a transparent system, the potential for misuse of public funds can be minimized, so that budget allocations become more efficient and on target. Need for Further Research: Another important implication is the need for more in-depth research on accountability and transparency. Further research can involve additional variables and more diverse data sources to provide a more comprehensive and objective picture. In addition, expanding the scope of research to BUMD, BUMDES, and other institutions and organizations can provide broader insight into the application of these principles in various contexts. Policy Recommendations: These findings can be used as a basis for formulating policies that encourage the implementation of accountability and transparency at all levels of government. Policymakers can develop a framework that ensures that all government processes are carried out transparently and accountably, as well as implementing effective monitoring mechanisms. Best Practice Guide: This article can serve as a guide for local and village governments in developing and implementing best practices in terms of accountability and transparency. This includes training and capacity building for government officials to understand and apply these principles effectively.

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