Ethics and Accountability in Government Bureaucracy

Ousu Mendy[1]
[1]Universitas Atma Jaya Yogyakarta, Indonesia
Email: Ousumendy89@gmail.com

Article's Information	Abstract
	For the past few years, a contentious issue of ethics and accountability in government bureaucracies has remained as topical as it is relevant to governance. This research presents an exposition of the position of ethics and accountability in government bureaucracies as animated by transparency. To realize this, a normative research method is used through secondary data collection. Relevant literature like books, journals and theses are sufficiently used to paint out the existing and prevailing circumstances in government bureaucracy. This research finds that accountability among government bureaucrats is achievable by presenting multiple and dynamic obligations to administrators and low-level bureaucrats. Therefore, ethics can often be even more significant than the law itself because, unlike the law, which deters behavior because of the threat of penalty, a person with strong ethical principles will act morally simply because it is the right thing to do so.

A. Introduction

Accountability is defined from many different perspectives depending on various situations and conditions. It is also considered to be an idea that has not yet figured out what it means and what it implies. According to Sinclair, accountability is a very valuable idea that is desirable yet challenging to comprehend. The tendency of the government to hold bureaucracy answerable for its behavior and actions is known as bureaucratic accountability. Decision-making is based on accountability in order to accomplish corporate objectives. The

accomplishments of a government institution can be said to be good if its accountability report is good, trustworthy, and accountable, but it can be said to be failing if its performance assessment is poor.[1]

A bureaucracy is a well-defined hierarchy in which those in positions of authority carry out universal norms in an impersonal and formalistic manner. It is a system of management and execution of regular work that is organized in a clear organizational system, performed with written regulations carried out by specific sections that are independent from other sections by individuals or employees based on their expertise. For excellent governance to be established with an effective and efficient bureaucracy, organizations must adjust the mindset, culture, and attitudes of people to the new environment.

Therefore, accountability of government bureaucrats demands that agency employees carry out their duties in accordance with their knowledge, as well as with the norms and ethics that guide their work. Service industry professionals need to be aware of ethical issues and have a strong attitude in all aspects of service activity. Accountability of government bureaucrats, specifically, refers to the solid understanding and awareness of the reality that all public servants owe and maintain their posts on trust for the people. It suggests that individuals who work in government must answer to the people they are entrusted with service.

Accountability is one of the tools in controlling ethical conduct of government bureaucrats. There are instances of purported power abuse made by public servants, showing the government bureaucracy's disregard for ethical standards. A lack of consideration for or disdain for ethics in the administration of public affairs is demonstrated by ethical issues in public administration. While ethics is a crucial factor in determining how successfully businesses and public administration players perform their operations, the explanation is that every step of the actions involved in public administration is guided by moral principles.[2] Accountability entails taking a specific action which aligns to an optimistic anticipation of the outcome and defending that conduct when the outcome is not what was anticipated. Public accountability is the practice of holding public officials accountable for any decision or action that affects the general welfare of the community.

Public accountability is an example of effective governance in action. Government becomes obedient to and accountable to the public through a connection and a process between policy makers, policy implementers, and the public.[3] Accountability is important because people tend to favor those who have a relationship with them, whether they are relatives, friends, colleagues, or other people with whom they have a close relationship. On the other hand, the objective of contemporary democratic rule is ethical universalism. It is important to avoid bias and particularism in this situation. Scholars contend that control and accountability are necessary for a democracy to work. The parliament oversees the government in a parliamentary system. The congress governs the president in a presidential system. Typically, there are three branches: the legislative, executive, and judicial.

The goal of this division is to promote checks and balances to avoid a monopoly of power. Power holders have formal systems of laws, norms, external, and internal monitoring in place

---

[1] Agustiawan and Halim Abdul, "Accountability and Performance of the Public Sector Organization" In *Advances in Social Science, Education and Humanities Research*, (2019): 109.

[2] Zaidan Nawawi,. "Ethics of Public Administration in The Administration of Governance in Indonesia" *Journal PPS UNISTI* Vol.1 No.1 (2018): 1. Doi: 10.48093/jiask.v1i1.1.

[3] Nor Zaini Bt Zainal Abidin and Singaravelloo Kuppusamy, "The Effects of Loyalty to Accountability and Public Trust in Local Government Service Delivery." *International Journal of Business and Management* Vol.2 No.1 (2018.): 2.

to ensure that they do not misuse their authority.[4] The accountability variable can influence the nexus between internal oversight and the effectiveness of public sector organizations. The interaction between accounting controls and public sector operations is moderated by accountability.[5] So, the question of whether the state, as a sovereign, should be held accountable to anyone or viewed as a moral and responsible agent has been well debated in political science literature going all the way back to Hobbes time. The general opinion nowadays appears to be that while the state must be self-accounting in accordance with the nation's constitution and other laws, those who exercise state authority – whether appointed or elected – must also be responsible for the activities they perform on behalf of states.[6] It also includes principles that may be exclusive to certain nations, such as loyalty, neutrality, transparency, diligence, effectiveness, and impartiality.

These values should be embraced and lived on by every public servant. Public service ethics are shared principles. Ethics is fundamental to public service's professionalism and effectiveness. Therefore, to establish an exposition of the position of ethics and accountability among government bureaucrats, a normative research method is used through reflection on secondary data like books, journal articles, conferences papers and other materials that are germane to this research. The novelty of this work is based on the linkage of ethics to law and how transparency influences accountability of government bureaucrats.

B. Discussion

1. The influence of ethics on the accountability of government bureaucrats

In terms of epistemology, there are two categories of ethics: normative ethics and applied ethics. Normative ethics discusses what should be done and what should happen, and that enables individuals to decide what is contrary to what should happen. While efforts to determine what is right and wrong in practical situations are covered by applied ethics. Law and applied ethics should not be combined.[7] Ethics is crucial to help individuals better their way of life, not just for philosophical understanding. It is based on this established fact that this research presents the influential aspect of ethics on conducts. This research does not attempt to present what is ethical and what is not. Written codes of ethics are meant to direct behavior. How well a code alters behavior must be considered in any final examination of its effects.

Debates among scholars about codes typically center on the questions of whether more basic codes are merely platitudes and if more specific rules demand actions that reasonable people can disagree about. They even question the need for ethics standards, arguing that moral people should be able to act ethically on their own without instruction.[8] The bureaucracy in charge of resolving social issues in society and acting as the executor of any political decisions is frequently used to describe the operations of government institutions. In addition to being well-organized and having an institution free of corruption, collusion, and nepotism, a bureaucracy's ability to provide effective public service to the community also benefits from the quality of its human resources. In addition to environmental influences and knowledge, application, and

---

[4] Kristin Reichborn-Kjennerud, "Accountability and Ethics." In *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Cham: (Springer International Publishing, 2016), 1.

[5] Luh Resiani, "Determinants of Public Organization Performance with Accountability and Organizational Commitment as Moderator at BPN Buleleng Regency." *Vokasi : Jurnal Riset Akuntans* Vol.11 No.2 (2022): 107

[6] Agara Tunde and omobolaji Olarinmoye, "Ethics and Accountability in Nigeria's Public Service: An Historical Overview." *African Journal of Political Science* Vol.10 No.8 (2018): 1.

[7] I Made Krisnajaya, "Institutionalization of Ethical Principles to Overcome Ethical Dilemmas in the Public Sector." *Policy & Governance Review* Vol.2 No.1 (2018): 3. Doi: 10.30589/pgr.v2i1.73.

[8] Stuart C. Gilman, "Ethics Codes and Codes of Conduct As Tools For Promoting An Ethical And Professional Public Service: Comparative Successes and Lessons" (World Bank, 2005), 7.

mastery of technology, a cultural component may also have an impact on the human resource's ability. The internal culture of a place will have an impact on each person's performance and attitude.[9]

Marx Weber envisioned the ideal modern bureaucratic organization as having an explicit division of labor, defined roles, plausible hierarchical structure, high degree of specialization, stringent rules and regulations, and abstraction among the members. However, liberalism and individual values are disregarded in this ideal contemporary administrative system, which increases the appeal of positivism, techniques, and utilitarianism. The official legal form is adopted by the organization, as per the theoretical principle; the organization is shaped like a pyramid and is composed of a strong, orderly, and strict hierarchy; the work task is based on the specialization of the division of labor, with coordination and leadership provided by horizontal and vertical power lines.[10] This is established to set accountability of bureaucrats.

Errors are caused by inconsistencies in the guiding principles that support the action plans that people use to put their principles into practice. These plans or theories of action are crucial to comprehending human behavior. When people consistently act contrary to their declared objectives, it is crucial to reevaluate the underlying values to rule out any discrepancies or errors.[11] The conversation about governance is evolving toward greater ethics. People believe that standards in public life are declining. This raises questions regarding the cost of misconduct on the part of those in charge of defending the rights and resources of the general public. These consequences include the loss of irreplaceable resources meant to advance the economic and social development of nations and peoples, as well as a fall in public confidence and trust.

By restoring some measure of trust and credibility in public institutions and politicians there is a struggle to defend democracy and advance better governance throughout the world. One could claim that the state's changing role, which is going through significant change, is related to the sense of a decline in public ideals. Instead of being viewed as a position to be obtained, ethics must be considered as an ongoing action. Ethics are a continuous management process that supports the operations of government and go beyond simply setting a set of regulations or a code of conduct.[12] For example, in Indonesia, since the reformation period of 1998 – 1999, Indonesian governance has gradually begun to alter to incorporate the New Public Management (NPM) idea. The government issued Presidential Instruction Number 7 on the Government Institution Performance Accountability Report at the start of the reform as a sign of its endorsement for bureaucracy reform and reorganization.

This Presidential Instruction is viewed as one of the tenets that could enhance public sector productivity, enhance public institutions' reactions to humanity, and is anticipated to improve government performance and accountability.[13] At the level of local governance, the central government delegated power and duty to the local government in several key service sectors

---

[9] Lesmana Rian Andhika, "Pathology Bureaucracy: Reality of the Indonesian Bureaucracy and Prevention." *Jurnal Bina Praja* Vol..9 No.1 (2017): 101. Doi: 10.21787/jbp.09.2017.101-114.

[10] Ying Wang, "Ethical Dilemmas of the Modern Bureaucracy and Its Solution." In *2019 3rd International Seminar on Education, Management and Social Sciences*. Atlantis Press (2019): 288 – 289.

[11] Betsy P. Goulet, "Ethics and Organizational Performance." In *Global Encyclopedia of Public Administration, Public Policy, and Governance*, edited by A. Farazmand. (Cham: Springer International Publishing, 2016), 1. Doi: 10.1007/978-3-319-31816-5_902-1.

[12] Ukertor Gabriel Moti, "The Public Sector and Ethical Transformation: Issues and Implications for the Bureaucracy." *Research Journal of Social Science & Management* Vol.2 No.10 (2013): 49- 52.

[13] Muhammad Ahyaruddin and Akbar Rusdi, "Indonesian Local Government's Accountability and Performance: The Isomorphism Institutional Perspective." *Jurnal Akuntansi Dan Investasi* Vol.19 No.1 (2018): 1. Doi: 10.18196/jai.190187.

after decentralization, the local government in Indonesia has more power to provide public services. Because local governments have a greater awareness of the prevailing tastes in their region, it is asserted that the authority granted to them can boost efficiency. According to the authority outlined in Law Number 23 of 2014, the local government oversees concurrent government affairs, including both obligatory and optional matters.[14]

However, previous research demonstrates that inefficiency persisted in regional government spending. The incapacity of government spending to improve the standard of public services and the welfare of the general population has persisted as Indonesia's number one issue with public service administration.[15] It is instead obvious that the nexus between transparency and effectiveness continues to be challenged after many years of reforms within the government sector in many countries, including Indonesia. It is also becoming more apparent that we must deal with a multifaceted accountability idea going above structured accountability in mixed political-administrative mechanisms.[16] For some scholars, accountability and ethical responsibility are interdependent, meaning that raising one can result in raising the other. The two are employed as mutual indicators: to perform to specific standards is a definite sign of being accountable, and to be accountable is to live up to expected ethical standards.[17]

When assisting in the development of policy, it is questioned as to which of the instruments for assuring public accountability for executive choices government bureaucrats pay particular attention to. The political executive approval minefield is the most crucial. It influences how the legislative, executive, and judicial arms of government navigate other processes (group opinion, etc.). Therefore, "ministerial responsibility" and its international analogues continue to be essential components of administrative accountability frameworks.[18] Information, discussion, and consequences are the three stages that are considered as evolving in the connection between a government bureaucrat who should be held accountable for conduct and the various forums. A more intense discussion phase, from the standpoint of accountability, denotes that the forum has carefully examined the evidence available on accountability and has given an individual the chance to explain his conduct.[19] Governments in many industrialized nations have deliberately worked over the years to increase "agency loss" and to generate accountability issues in the implementation of public policy, though for a range of different and more positively defined reasons.

They have achieved this by methodically – though frequently not programmatically – transferring executive authority and accountability away from the clogged political and administrative centers of the state and toward a wide range of third parties, including nonprofits, privatized state enterprises, networks, transnational organizations, and semiautonomous

[14] Wulan Sri Rahayu and Khoirunnurrofik Khoirunnurrofik, "The Effect of Accountability on the Efficiency of Local Government Expenditures." *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara* Vol.8 No.2 (2022): 178. Doi: 10.28986/jtaken.v8i2.647.

[15] Ratna Wardhani, Hilda Rossieta, and Dwi Martani. "Good Governance and the Impact of Government Spending on Performance of Local Government in Indonesia." *International Journal of Public Sector Performance Management* Vol.3 No.1 (2017): 79. Doi: 10.1504/IJPSPM.2017.082503.

[16] Tom Christensen and Per Lægreid, "Performance and Accountability—A Theoretical Discussion and an Empirical Assessment." *Public Organization Review* Vol.15 No.2 (2015): 208. Doi: 10.1007/s11115-013-0267-2

[17] Bastian Jantz, Tom Christensen and Per Lægreid. "Performance Management and Accountability: The Welfare Administration Reform in Norway and Germany." *International Journal of Public Administration* Vol.38 No.13-14 (2015.): 948. Doi: 10.1080/01900692.2015.1069838.

[18] Edward C. Page, "Accountability as a Bureaucratic Minefield: Lessons from a Comparative Study." *West European Politics* Vol.33 No.5 (2010): 1010–29. Doi: 10.1080/01402382.2010.486125.

[19] G. J. Brandsma, and T. Schillemans. "The Accountability Cube: Measuring Accountability." *Journal of Public Administration Research and Theory* Vol.23 No.4 (2013): p. 955. Doi: 10.1093/jopart/mus034.

agencies.[20] Thus, how are these non-elected bureaucrats held accountable? According to Oslen, this can be done by presenting multiple and conflicting accountability obligations to administrators and low-level bureaucrats. An institutional approach question principal-agent assumptions regarding what accountability entails, how it is demanded, rendered, evaluated, and assigned, as well as how accountability institutions function and change.[21] This is quite appropriate in dealing with government bureaucrats concerning their accountability.

2. Accountability as a measure of transparency in government bureaucracy

Access to public information is a requirement for transparent government bureaucracy, which can include memos and policy documents as well as map data, weather information, registry information, and other types of information. Public information has grown in importance because of digitalization, notably as a necessary component of a knowledge-based economy. Although privacy and transparency are not mutually exclusive, there are obvious trade-offs between the two. This relates to public administration which is responsible for managing vast volumes of individual citizen data. It is interesting to note that transparency is frequently demanded to make public administration responsible for how it uses this information. Also, the global indices of good governance and economic growth, which are progressively gauged through such comparative evaluation, are in line with the transparency of government bureaucracy.[22]

In order to accomplish the organization's vision, mission, and goals, the government must design a strategic plan of high-quality work programs in the form of development activities. Program accountability looks at if the goals of the created program can be met, whether they can deliver the best results for the least amount of money, if they can be effective and efficient, and if they can take use of skilled human resources to manage the program. A dynamic partnership between the government, civil society, and the private sector is anticipated to arise from changes in public sector management, which also aim to modernize state institutions and cut expenses in the public sector. There are studies that highlight the social disputes and politics behind the development of information access legislation around the world, however some assessments of these research repeat functionalist arguments.

While these viewpoints may be useful to grasp the historical developments of states' public access to government information, they have limitations in explaining the global movement towards transparency and convergence in public access to government information standards. Public trust in government has declined over the past few years due to a lack of transparency; the government serves a key part for transparency and public accountability since government is deemed to be the primary determinant of economic growth, social progress, and in general development; transparency and accountability can cause a public to lose faith in a government.[23]

Since the turn of this century, transparency and accountability initiatives have swept through the democratization, governance, aid, and development fields. According to the argument,

[20] T. Schillemans and M. Busuioc. "Predicting Public Sector Accountability: From Agency Drift to Forum Drift." *Journal of Public Administration Research and Theory* Vol.25 No.1 (2015): 191–192. Doi: 10.1093/jopart/muu024.

[21] Johan P. Olsen, "The Institutional Basis of Democratic Accountability." *West European Politics* Vol.36 No.3 (2013): 447. Doi: 10.1080/01402382.2012.753704.

[22] Tero Erkkilä, "Transparency in Public Administration." In *Oxford Research Encyclopedia of Politics*, (Oxford University Press, 2020), 1. Doi: 10.1093/acrefore/9780190228637.013.1404.

[23] Dadang Suwanda and Dodi Suryana, "Human Resource Development in Local Governments: Increased Transparency and Public Accountability." *Journal of Asian Finance, Economics and Business* Vol.8 No.1 (2021): 1063 – 1064.

several accountability shortcomings hamper growth and development, democracy, and empowerment. The state-side, supply-side, or institutional approaches to delivering accountability are terms that are frequently used. Internal government controls and other bureaucratic accountability measures are increasingly discovered to have a narrow scope. The effectiveness of state-centered political and bureaucratic accountability procedures is restricted, particularly in the eyes of the impoverished and marginalized communities, who require responsibility the most yet lack the resources to get beyond these obstacles.[24]

It is argued that the value of transparency resides in its alleged impact on market efficiency, government efficacy, and probity. The logic is unavoidably compelling in terms of how well governments perform, and more specifically how prevalent corruption is: since disparities in information are a major barrier to administrators holding agents accountable, decreasing the information obstruction ought to enable scrutiny and monitoring, without which it is unattainable to identify and penalize violations of public power.[25] Bureaucratic accountability is quite a significant and impactful approach to transparency because previously, bureaucracy was an obedient political culture distinguished by high levels of trust in the wisdom of government, the comparatively weak accountability coming from the structural procedures of representative government which was sufficient to preserve democratic legitimacy.

But in today's sophisticated representative democracies, the weak mechanisms of accountability seem insufficient to satisfy a citizenry that is being raised by the public education system to become more intelligent, critical, and assertive. This change in political culture over the past years has increased the demand on governments bureaucrats must be made to answer for their deeds. As a result, they have implemented a variety of additional accountability measures, such as bureaucratic accountability.[26]

3. Influence of ethics on law among government bureaucrats

Ethics and law have several key traits. They both express how things should be, therefore they are both normative. They both offer guidelines for action in the form of rules and principles. They define the limits of what constitutes acceptable and unacceptable conduct. Law entails using broad principles as a point of reference and drawing analogies to earlier rulings on the legality of specific activities. Many schools of ethical theory agree with this, particularly the utilitarian and deontological schools of thought.[27] Ethics and law are inseparable. Law and ethics are combined in law enforcement to carry out legal principles. For the law enforcement process to function effectively, law enforcement officials need to take ethical concerns. To ensure proper and suitable behavior in the practice of law, ethics serves as a crucial guidance.[28] A variety of rules, including those that are customary, religious, moral, legal, and economic in nature, protect social order.

Any human behavior is first evaluated considering moral principles, leading to value judgments about the fairness or unfairness of that behavior, specifically the justice or injustice that was served by that conduct. All aspects of life are fundamentally linked together by ethics,

[24] John Gaventa and Rosemary McGee, "The Impact of Transparency and Accountability Initiatives." *Development Policy Review* Vol.31 No. 1 (2013): 3-4. Doi: 10.1111/dpr.12017.

[25] Monika Bauhr and Marcia Grimes, "Transparency to Curb Corruption? Concepts, Measures and Empirical Merit." *Crime, Law and Social Change* Vol.68 No.4 (2017): 432. Doi: 10.1007/s10611-017-9695-1.

[26] Eva Sørensen and Jacob Torfing, "Accountable Government through Collaborative Governance?" *Administrative Sciences* Vol.11 No.4 (2021): 127–128. Doi: 10.3390/admsci11040127.

[27] Martin L. Cook, "Reflections on the Relationship Between Law and Ethics." *Adelaide Law Review* Vol.40 No.2 (2019): 485.

[28] Elsa Rina Maya Toule, "Rule of Law and Rule of Ethic in Law Enforcement in Indonesia." *SASI* Vol.28 No.1 (2022): 56. Doi: 10.47268/sasi.v28i1.752.

belief, and law. Religion was used in ancient times to maintain order among the populace and in society. At all times and in all eras, ethics have played an important role. Every society, culture, and community places a very high value on ethics. Though the term "Ethics" changed over time, it never lost its ethos or importance in creating a system of law for its citizens.[29] Just as law is a tool of social engineering and social control driving society towards a particular direction and restraining it from executing certain things respectively, ethics is also a "law within the law" in the context of imposing limitation on people as regards what is right and wrong. Although ethics and law are different the former has the effect of affecting the latter to a certain extent.

For example, people avoid committing certain acts not only because they are illegal but because they are also ethically shunned by the society in which they live. Therefore, ethics is both a brake and an energizer that influences the efficacy of law on people. In determining the influence of ethics on law and how important the former is, Milova and Llozana aver that ethics can often be even more significant than the law itself because, unlike the law, which deters behavior because of the threat of penalty, a person with strong ethical principles will act morally simply because it is the right thing to do.

Although the law cannot track every instance of immoral action, ethics is a way of acting that is founded on morality, not on a legal penalty. If a society lacks clear-cut principles, a sense of belonging, and a natural willingness to uphold the law and respect the rights of others, it risks losing its sense of cohesion over time and is doomed to failure. To prevent these events, by which we are all either directly or indirectly harmed, ethics must exist in a community.[30] A moral citizen is one imbibed in ethics and this causes him to, inter alia, carry out the obligations he agreed to take on to the citizen and the organization where he works based on the law governing civil servants and other legal acts; and should be aware of how to apply the power that this work has granted them in accordance with the law and the constitution.

C. Conclusion

Having explored how ethics promotes accountability, which is animated by transparency, it is fitting to conclude that the juxtaposition of ethics and law in terms of how society is strengthen demands that accountability be strengthen in order to support effective enforcement of law. This is because the value of transparency resides in its alleged impact on market efficiency, government efficacy, and probity. This is achievable by presenting multiple and conflicting accountability obligations to administrators and low-level bureaucrats. An institutional approach question principal-agent assumptions regarding what accountability entails, how it is demanded, rendered, evaluated, and assigned, as well as how accountability institutions function and change. This is quite appropriate in dealing with government bureaucrats concerning their accountability cognizant of the impact of unethical conduct of government bureaucrats in modern governance.

According to this research, the accountability of government bureaucrats demands that agency employees carry out their duties in accordance with their knowledge, as well as with the norms and ethics that guide their work. At all times, ethics have played an important role, and every society, culture, and community places a very high value on ethics. It points out that ethics is crucial to help individuals better their way of life, not just for understanding of moral philosophical but also both a brake and an energizer that influences the efficacy of law on

---

[29] Rajesh Hooda and Mukesh Bala, "Role of Ethics and Law in Society: An Inclusive Approach" *International Journal of Research in Engineering, IT and Social Science* Vol.9 No.3 (2019): 158.

[30] Olta Milova and Aida Llozana, "The Impact of Law and Ethics in the Improvement of Public Services Provision in the Albanian Republic." *Global Journal of Politics and Law Research* Vol.10 No.2 (2022): 6-7.

people. It submits that the value of transparency resides in its alleged impact on market efficiency, government efficacy, and probity. The logic is unavoidably compelling in terms of how well governments perform, and more specifically how prevalent corruption is.

References

A. Book

Erkkilä, Tero. "Transparency in Public Administration." In Oxford Research Encyclopedia of Politics, (Oxford University Press, 2020).

Goulet, Betsy P. "Ethics and Organizational Performance." In Global Encyclopedia of Public Administration, Public Policy, and Governance, edited by A. Farazmand (Cham: Springer International Publishing, 2016). Doi: 10.1007/978-3-319-31816-5_902-1.

Reichborn-Kjennerud, Kristin. "Accountability and Ethics." In Global Encyclopedia of Public Administration, Public Policy, and Governance (Cham: Springer International Publishing, 2016). https://doi.org/10.1007/978-3-319-31816-5_2465-2.

A. Journal

Abidin, Nor Zaini Bt Zainal, and Kuppusamy Singaravelloo. "The Effects of Loyalty to Accountability and Public Trust in Local Government Service Delivery." *International Journal of Business and Management* Vol.2 No.1 (2018).

Agustiawan, and Abdul Halim. "Accountability and Performance of the Public Sector Organization." In *Advances in Social Science, Education and Humanities Research* (2019).

Ahyaruddin, Muhammad, and Rusdi Akbar. "Indonesian Local Government's Accountability and Performance: The Isomorphism Institutional Perspective." *Jurnal Akuntansi Dan Investasi* Vol.19 No.1 (2018). https://doi.org/10.18196/jai.190187.

Andhika, Lesmana Rian. "Pathology Bureaucracy: Reality of the Indonesian Bureaucracy and Prevention." *Jurnal Bina Praja* Vol.9 No.1 (2017). Doi: 10.21787/jbp.09.2017.101-114.

Bauhr, Monika, and Marcia Grimes. "Transparency to Curb Corruption? Concepts, Measures and Empirical Merit." *Crime, Law and Social Change* Vol.68 No.4 (2017). Doi: 10.1007/s10611-017-9695-1.

Brandsma, G. J., and T. Schillemans. "The Accountability Cube: Measuring Accountability." *Journal of Public Administration Research and Theory* Vol.23 No.4 (2013.). Doi: 10.1093/jopart/mus034.

Christensen, Tom, and Per Lægreid. "Performance and Accountability – A Theoretical Discussion and an Empirical Assessment." *Public Organization Review* Vol.15 No.2 (2015). Doi: 10.1007/s11115-013-0267-2.

Cook, Martin L. "Reflections on the Relationship Between Law and Ethics." *Adelaide Law Review* Vol.40 No.2 (2019).

Gaventa, John, and Rosemary McGee. "The Impact of Transparency and Accountability Initiatives." *Development Policy Review* Vol.31 No.1 (2013).

Gilman, Stuart C. "Ethics Codes and Codes of Conduct as Tools for Promoting an Ethical and Professional Public Service: Comparative Successes and Lessons." (World Bank, 2005)

Hooda, Rajesh, and Mukesh Bala. "Role of Ethics and Law in Society: An Inclusive Approach." *International Journal of Research in Engineering, IT and Social Science* Vol.9 No.3 (2019).

Jantz, Bastian, Tom Christensen, and Per Lægreid. "Performance Management and Accountability: The Welfare Administration Reform in Norway and Germany." *International Journal of Public Administration* 38 No.13-14 (2015). https://doi.org/10.1080/01900692.2015.1069838.

Krisnajaya, I Made. "Institutionalization of Ethical Principles to Overcome Ethical Dilemmas in the Public Sector." *Policy & Governance Review* Vol.2 No.1 (2018).

Milova, Olta, and Aida Llozana. "The Impact of Law and Ethics in the Improvement of Public Services Provision in the Albanian Republic." *Global Journal of Politics and Law Research* Vol.10 No.2 (2022).

Moti, Ukertor Gabriel. "The Public Sector and Ethical Transformation: Issues and Implications for the Bureaucracy." *Research Journal of Social Science & Management* Vol.2 No.10(2013).

Nawawi, Zaidan. "Ethics of Public Administration in The Administration of Governance in Indonesia." *Journal PPS UNISTI* Vol.1 No.1 (2018). https://doi.org/10.48093/jiask.v1i1.1.

Olsen, Johan P. "The Institutional Basis of Democratic Accountability." *West European Politics* Vol.36 No.3 (2013). https://doi.org/10.1080/01402382.2012.753704.

Page, Edward C. "Accountability as a Bureaucratic Minefield: Lessons from a Comparative Study." *West European Politics* 33 Vol.5 (2010).

Rahayu, Wulan Sri, and Khoirunurrofik Khoirunurrofik. "The Effect of Accountability on the Efficiency of Local Government Expenditures." *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara* Vol.8 No.2 (2022). https://doi.org/10.28986/jtaken.v8i2.647.

Resiani, Luh. "Determinants of Public Organization Performance with Accountability and Organizational Commitment as Moderator at BPN Buleleng Regency." *Vokasi : Jurnal Riset Akuntans* Vol.11 No.2 (2022).

Schillemans, T., and M. Busuioc. "Predicting Public Sector Accountability: From Agency Drift to Forum Drift." *Journal of Public Administration Research and Theory* Vol. 25 No.1 (2015). https://doi.org/10.1093/jopart/muu024.

Sørensen, Eva, and Jacob Torfing. "Accountable Government through Collaborative Governance?" *Administrative Sciences* Vol.11 No.4 (2021).

Suwanda, Dadang, and Dodi Suryana. "Human Resource Development in Local Governments: Increased Transparency and Public Accountability." *Journal of Asian Finance, Economics and Business* Vol.8 No.1 (2021).

Toule, Elsa Rina Maya. "Rule of Law and Rule of Ethic in Law Enforcement in Indonesia." *SASI* Vol.28 No.1 (2022): 56–67. https://doi.org/10.47268/sasi.v28i1.752.

Tunde, Agara, and Olarinmoye omobolaji. "Ethics and Accountability in Nigeria's Public Service: An Historical Overview." *African Journal of Political Science* Vol.10 No.8 (2018).

Wang, Ying. "Ethical Dilemmas of the Modern Bureaucracy and Its Solution." In *2019 3rd International Seminar on Education, Management and Social Sciences*, (2019).

Wardhani, Ratna, Hilda Rossieta, and Dwi Martani. 2017. "Good Governance and the Impact of Government Spending on Performance of Local Government in Indonesia." *International*

Journal of Public Sector Performance Management Vol.3 No.1 (2017). https://doi.org/10.1504/IJPSPM.2017.082503.