



Ethics and Accountability in Government Bureaucracy

Ousu Mendy

Universitas Atma Jaya Yogyakarta, Indonesia

Email: Ousumendy89@gmail.com

Submitted: June 13, 2023; Reviewed: Sept 12, 2023; Accepted: Sept 19, 2023

Article's Information

keywords:

Accountability, Bureaucracy,
Corruption, Ethics, Transparency

DOIs:

<https://doi.org/10.25041/plr.v4i2.3064>

Abstract

In recent years, the issues of ethics and accountability within government bureaucracies have remained both contentious and highly relevant to governance. This research offers a comprehensive analysis of the role of ethics and accountability in these bureaucracies, with a particular focus on transparency. Using a normative research methodology and secondary data collection, the research draws on literature such as books, journals, and theses to clarify the current and prevailing conditions within government bureaucracies. The findings indicate that accountability among government bureaucrats can be effectively achieved by imposing multiple and dynamic obligations on both administrators and lower-level bureaucrats. Furthermore, the research suggests that ethics can often be more significant than the law itself, as ethical principles motivate individuals to act morally based on what is right, whereas the law deters behavior primarily through the threat of penalties.

A. Introduction

Accountability can be conceptualized from multiple perspectives, depending on various situational contexts and conditions. It remains a concept that is still evolving in its definition and implications. According to Sinclair, accountability is a concept that, while highly valued, is challenging to fully comprehend. Bureaucratic accountability refers to the principle that government entities are held responsible for their actions and behavior. In organizational



contexts, decision-making processes are grounded in accountability to achieve corporate objectives. The effectiveness of a government institution can be evaluated based on the quality, trustworthiness, and accountability of its reports. Conversely, poor performance assessments may indicate a failure in meeting accountability standards.¹

A bureaucracy is characterized by a clearly defined hierarchical structure where authority is exercised through established norms in an impersonal and formalistic manner. It represents a system of management and execution of routine tasks, organized within a structured framework of written regulations, and executed by specialized sections or individuals based on their expertise. Effective governance requires that organizations adapt the mindset, culture, and attitudes of their members to align with the new environment.

Consequently, the accountability of government bureaucrats necessitates that agency employees perform their duties in accordance with their knowledge and adhere to the norms and ethics that govern their work. Professionals in the service industry must be attuned to ethical considerations and maintain a strong commitment in all aspects of their service activities. Specifically, the accountability of government bureaucrats entails a profound understanding and acknowledgment that public servants are entrusted with their positions based on public trust.

Accountability is a crucial tool for regulating the ethical conduct of government bureaucrats. Instances of alleged power abuse by public servants often expose the government bureaucracy's disregard for ethical standards, illustrating ethical issues in public administration. Ethics is essential for guiding actions in public administration, ensuring that each step is aligned with moral principles.² Accountability involves taking actions with optimistic expectations and defending those actions when outcomes differ from what was anticipated. Public accountability specifically refers to holding public officials responsible for decisions or actions affecting the community's general welfare, embodying effective governance through interaction between policymakers, policy implementers, and the public.

The importance of accountability is underscored by the fact that individuals often support those with whom they have personal connections, such as relatives or colleagues.³ However, modern democratic governance aims for ethical universalism, necessitating the avoidance of bias and particularism. Scholars argue that effective control and accountability are essential for democracy to function properly. In a parliamentary system, the parliament oversees the government, whereas, in a presidential system, Congress supervises the president. Typically, democratic systems are divided into three branches—legislative, executive, and judicial—each playing a role in maintaining checks and balances.

The goal of dividing government power is to promote checks and balances, thereby preventing a monopoly of authority. Power holders are subject to formal systems of laws, norms, and both external and internal monitoring to ensure they do not misuse their authority.⁴ Accountability plays a crucial role in shaping the relationship between internal oversight and

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.

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

the effectiveness of public sector organizations.⁵ It moderates the interaction between accounting controls and public sector operations. The debate over whether the state, as a sovereign entity, should be held accountable or viewed as a moral agent dates back to Hobbes. Contemporary opinion generally holds that while the state must adhere to constitutional and legal frameworks, those exercising state authority—whether appointed or elected—must also be accountable for their actions.⁶ This accountability encompasses principles such as loyalty, neutrality, transparency, diligence, effectiveness, and impartiality, which should be embraced by every public servant.

Public service ethics are fundamental to professionalism and effectiveness in government roles. To explore the intersection of ethics and accountability among government bureaucrats, this research employs a normative research method, reflecting on secondary data sources such as books, journal articles, conference papers, and other relevant materials. The novelty of this research lies in its examination of how ethics are integrated with legal principles and how transparency influences the accountability of government bureaucrats.

B. Discussion

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

In epistemological terms, ethics is categorized into two primary domains: normative ethics and applied ethics. Normative ethics explores theoretical frameworks for determining what ought to be done and what should occur, thereby guiding individuals in distinguishing actions that align with these ideals from those that do not.⁷ In contrast, applied ethics focuses on the practical application of ethical principles to real-world scenarios, addressing specific questions of right and wrong in particular contexts. It is crucial to distinguish between law and applied ethics, as they serve different purposes. While ethics aims to enhance individuals' conduct and quality of life beyond mere philosophical inquiry, this research emphasizes the impact of ethical principles on behavior. It does not seek to prescribe what is ethical or unethical but rather examines the effectiveness of written codes of ethics in influencing behavior. The efficacy of these codes in altering behavior must be evaluated in any comprehensive analysis of their impact.

Scholarly debates often center on whether fundamental ethical codes are merely superficial or if more specific rules necessitate actions that reasonable individuals might reasonably dispute. Some scholars even question the necessity of ethical standards, arguing that morally upright individuals should inherently act ethically without explicit guidelines.⁸ The term "bureaucracy" frequently refers to the administrative machinery responsible for addressing social issues and implementing political decisions. Effective bureaucratic functioning relies on not only a well-structured organization free from corruption, collusion, and nepotism but also on the quality of its human resources. Additionally, factors such as environmental influences, technological application and mastery, and cultural context can significantly impact the

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.

performance and attitude of human resources. The internal culture of an organization plays a critical role in shaping individual performance and attitudes.⁹

Max Weber conceptualized the ideal modern bureaucratic organization as characterized by a clear division of labor, defined roles, a plausible hierarchical structure, high specialization, and stringent rules and regulations. However, this ideal system tends to overlook liberal and individual values, thus aligning more closely with positivism, techniques, and utilitarianism. According to Weber's theoretical principles, such an organization adopts an official legal form, operates within a pyramid-like structure with a strong, orderly, and strict hierarchy, and organizes tasks based on labor specialization. Coordination and leadership are maintained through both horizontal and vertical lines of authority¹⁰, ensuring accountability among bureaucrats.

Errors arise from inconsistencies in the guiding principles underpinning action plans used to implement these principles. These plans or action theories are crucial for understanding human behavior. When individuals persistently act contrary to their stated objectives, it is essential to reassess the underlying values to identify and rectify any discrepancies or errors.¹¹

The discourse on governance is increasingly shifting towards a focus on ethics, driven by concerns over the perceived decline in public standards. This raises important questions about the implications of misconduct among those entrusted with safeguarding public rights and resources. Such misconduct can result in the depletion of invaluable resources intended for national and societal advancement and a subsequent decline in public confidence and trust.

Efforts to restore trust and credibility in public institutions and political figures are vital for defending democracy and promoting effective governance worldwide. The evolving role of the state, undergoing significant transformation, is often linked to a perceived erosion of public ideals. Ethics should not merely be seen as a position to be achieved but as a continuous process. It is an ongoing management activity that supports governmental operations and extends beyond the mere establishment of regulations or codes of conduct.¹²

Since Indonesian reform period of 1998–1999, the governance framework has progressively embraced the New Public Management (NPM) paradigm. The issuance of Presidential Instruction Number 7 on the Government Institution Performance Accountability Report marked the beginning of this reform, signaling the government's commitment to bureaucratic reform and reorganization.

This Presidential Instruction is regarded as a fundamental measure to enhance public sector productivity, improve responsiveness to societal needs, and increase government performance and accountability.¹³ Following decentralization, the central government transferred authority and responsibility to local governments in several key service sectors. The delegation of power

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.

to local governments in Indonesia is intended to enhance efficiency, as these local entities possess a better understanding of regional preferences. According to Law Number 23 of 2014, local governments manage concurrent government affairs, encompassing both mandatory and discretionary matters.¹⁴

Previous research indicates that inefficiencies in regional government spending persist, revealing that government expenditures have not significantly improved the quality of public services or the welfare of the general population in Indonesia. This ongoing issue underscores the persistent challenges in linking transparency with effectiveness, even after numerous reforms in the government sector across many countries, including Indonesia.

Addressing accountability requires a multifaceted approach that surpasses traditional structured accountability within mixed political-administrative frameworks.¹⁵ Scholars often view accountability and ethical responsibility as interdependent; enhancing one may lead to improvements in the other.¹⁶ These concepts serve as mutual indicators: meeting specific standards signifies accountability, and being accountable involves adhering to expected ethical standards. When developing policy, the focus often falls on the mechanisms used to ensure public accountability for executive decisions, with political executive approval being particularly crucial. This approval influences how the legislative, executive, and judicial branches of government interact and navigate various processes, including group opinions. Consequently, "ministerial responsibility" and its international counterparts remain vital components of administrative accountability frameworks.¹⁷

The relationship between a government bureaucrat and various accountability forums evolves through three stages: information, discussion, and consequences. A more rigorous discussion phase reflects a thorough examination of evidence and provides an opportunity for individuals to justify their actions.¹⁸ Over time, governments in many industrialized nations have worked to address "agency loss"¹⁹ and enhance accountability in public policy implementation. This has often involved transferring executive authority and accountability from congested political and administrative centers to a diverse array of third parties, including nonprofits, privatized state enterprises, networks, transnational organizations, and semi-autonomous agencies.²⁰ This raises the question of how non-elected bureaucrats are held accountable. According to Oslen, this can be achieved by imposing multiple and potentially conflicting accountability obligations on administrators and lower-level bureaucrats. An

¹⁴ Wulan Sri Rahayu 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): 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 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.

¹⁸ 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.

¹⁹ 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.

²⁰ 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.

institutional approach challenges principal-agent assumptions about accountability, including its definition, demands, evaluation, and assignment.²¹ This approach is particularly relevant for understanding how accountability mechanisms function and adapt in relation to government bureaucrats.

2. Accountability as a measure of transparency in government bureaucracy

Access to public information is essential for ensuring a transparent government bureaucracy. This encompasses a wide range of materials, including memos, policy documents, map data, weather information, and registry details. As digitalization advances, the importance of public information has increased, becoming a fundamental element of a knowledge-based economy. Although privacy and transparency are not inherently at odds, there are notable trade-offs between the two, particularly in the context of public administration, which manages extensive amounts of individual data. Transparency is often demanded to ensure that public administration is held accountable for its use of this information. Moreover, global indices of governance and economic growth, which increasingly rely on comparative evaluations, align with the transparency of government operations.²²

To achieve its vision, mission, and goals, the government must develop high-quality strategic plans and work programs for development activities. Program accountability assesses whether the goals of these programs are met, whether they deliver optimal results with minimal costs, and whether they operate effectively and efficiently while leveraging skilled human resources. The transformation of public sector management is expected to foster dynamic partnerships between government, civil society, and the private sector, aiming to modernize state institutions and reduce public sector costs.

Studies examining the development of information access legislation globally often highlight the social disputes and political dynamics involved. However, some of these assessments reiterate functionalist perspectives, which, while useful for understanding historical developments, may fall short in explaining the global shift towards transparency and the convergence of standards for public access to government information.

The decline in public trust in government over recent years, attributed to insufficient transparency, underscores the crucial role of government in fostering transparency and accountability. As the government is viewed as a primary driver of economic growth, social progress, and overall development, failures in transparency and accountability can lead to a significant decrease of public trust.²³

Since the turn of the 21st century, transparency and accountability initiatives have permeated the fields of democratization, governance, aid, and development. It is argued that several accountability shortcomings impede growth, development, democracy, and empowerment. Terms such as state-side, supply-side, or institutional approaches are often used to describe methods of delivering accountability. However, internal government controls and other bureaucratic accountability measures are increasingly recognized as having limited scope. The effectiveness of state-centered political and bureaucratic accountability procedures is

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.

particularly restricted when addressing the needs of impoverished and marginalized communities, who require accountability the most yet face significant barriers in accessing it.²⁴

The value of transparency is often attributed to its potential impact on market efficiency, government efficacy, and probity. The underlying logic suggests that reducing information asymmetry—by addressing barriers to access—should enhance scrutiny and monitoring, thereby making it possible to identify and penalize abuses of public power.²⁵ Given that discrepancies in information are a major impediment to holding administrators accountable, diminishing these barriers is crucial for effective oversight.

Bureaucratic accountability was a significant approach to ensuring transparency, particularly in political cultures where there was high trust in government and relatively weak accountability mechanisms were deemed sufficient to maintain democratic legitimacy. However, in contemporary representative democracies, these traditional accountability mechanisms appear inadequate. Citizens, increasingly educated to be more informed, critical, and assertive, demand greater accountability from their governments.

This shift in political culture has intensified the pressure on government officials to be accountable for their actions. In response, various additional accountability measures have been implemented, including enhanced bureaucratic accountability²⁶, to address the evolving expectations of a more engaged and discerning citizenry.

3. Influence of ethics on law among government bureaucrats

Ethics and law are both normative in nature, articulating standards for how things should be and providing guidelines for action through rules and principles. They delineate the boundaries of acceptable and unacceptable conduct, using broad principles and precedents to assess the legality of specific actions.²⁷ Many ethical theories, including utilitarianism and deontology, align with this conceptualization. Law enforcement embodies the integration of legal principles with ethical considerations, necessitating that officials incorporate ethical concerns into their practice to ensure proper conduct. Ethics thus serves as a critical guide for maintaining appropriate behavior within the legal framework.²⁸

Different sets of rules—customary, religious, moral, legal, and economic—protect social order. Human behavior is first evaluated through moral principles, which lead to judgments about the fairness or unfairness of actions, specifically the justice or injustice they represent. Ethics, belief, and law are fundamentally interconnected, with religion historically playing a role in maintaining societal order. Throughout history, ethics has been a pivotal component, highly valued across societies, cultures, and communities.²⁹ Despite evolving definitions, ethics has consistently maintained its significance in shaping legal systems.

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.

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.

Law functions as a tool for social engineering and control, guiding society in certain directions and restricting it from others. Similarly, ethics acts as a “law within the law,” imposing limitations on behavior regarding right and wrong. Although distinct from law, ethics can influence legal systems significantly. For instance, individuals may avoid certain actions not solely because they are illegal but also because they are ethically condemned within their society. Thus, ethics serves as both a constraint and an impetus, affecting the effectiveness of legal measures.

Milova and Llozana argue that ethics can often be more influential than law because, unlike legal deterrence based on penalties, strong ethical principles motivate individuals to act morally simply because it is the right thing to do. While law cannot address every instance of immoral behavior, ethics provides a framework for actions grounded in morality rather than legal sanctions.³⁰ A society devoid of clear ethical principles, a sense of belonging, and a commitment to uphold laws and respect others' rights risks losing cohesion and ultimately failing. To prevent such outcomes, ethics must be integral to the community. A moral citizen, guided by ethical principles, fulfills their obligations in accordance with the law and constitution governing civil servants and other legal acts and appropriately applies the powers granted by their position.

C. Conclusion

Ethics and law are both crucial for strengthening societal frameworks and enhancing the effective enforcement of legal norms. Transparency is instrumental in advancing market efficiency, government effectiveness, and probity. This can be achieved by imposing diverse and potentially conflicting accountability obligations on administrators and lower-level bureaucrats. An institutional approach critically evaluates principal-agent assumptions related to accountability, including its definition, demand, execution, assessment, and allocation, as well as the functioning and evolution of accountability institutions. This perspective is particularly pertinent in addressing the accountability of government bureaucrats, given the significant impact of unethical conduct in contemporary governance.

The research underscores that the accountability of government bureaucrats necessitates that agency employees execute their duties in alignment with their expertise, as well as with established norms and ethical standards. Ethics has consistently played a pivotal role, with societies, cultures, and communities placing substantial value on ethical conduct. Ethics not only enhances individuals' quality of life but also serves as both a constraint and a catalyst that influences the effectiveness of legal systems. The value of transparency, therefore, lies in its purported effects on market efficiency, government efficacy, and probity. This logic compellingly underscores the importance of effective governance and the prevalence of corruption.

References

A. Book

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

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.

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 Research." *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>.