



The Role of Accountability and Transparency on Public Trust in Modern Governance

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Abstract

Article history:

Received: July 8, 2023

Revised: August 27, 2023

Accepted: October 20, 2023

Published: December 30, 2023

Keywords:

Accountability,
Governance Reform,
Public Trust,
Public Administration,
Transparency.

Identifier:

Zera Open

Page: 92-110

<https://zeraopen.com/journal/ijppfp>

This study aims to analyze the role of accountability and transparency in shaping public trust in the context of modern governance. Using a narrative study approach, this study examines various empirical and conceptual findings from Google Scholar-indexed literature over the past five years. The results of the study show that accountability and transparency are two mutually reinforcing pillars of governance that have a significant influence on the legitimacy, credibility, and effectiveness of public institutions. Transparency has been shown to have a stronger direct influence on perceptions of government honesty and integrity, while accountability emphasizes the moral responsibility and performance of institutions in meeting public expectations. Public trust is formed when these two values are implemented consistently, participatively, and based on public ethics, not merely as administrative formalities. The implications of this study emphasize the importance of public governance reform that integrates information disclosure, citizen participation, and accountability values as a strategy for building social legitimacy and maintaining the sustainability of public trust in government institutions.



1. Introduction

Public trust in government institutions and public organizations is one of the main foundations of social stability and governance legitimacy. In the last decade, the issue of declining public trust has become a global concern in line with increasing public demands for transparency and accountability of public institutions (Alessandro et al., 2021). In the digital era and information disclosure, people have higher expectations of data disclosure, moral responsibility, and the integrity of public institutions (Ofem et al., 2022). Transparency and accountability are now seen not only as normative principles, but also as practical instruments to build public trust and increase public participation in the administration of government (Sofyani et al., 2022).

According to Sofyani and Tahar (2021), good governance practices require a balance between accountability and transparency. Accountability refers to the obligation of public institutions to provide reports and accountability for the performance and use of public resources, while transparency is related to the disclosure of information that allows the public to assess the extent to which these responsibilities are carried out. In this context, these two principles play a strategic role in building a relationship of mutual trust between the government and the community. When the public judges that the government is transparent in decision-making and accountable for policies, the level of trust in institutions increases significantly (Grimmelikhuijsen et al., 2020).

However, empirical reality shows that the application of the principles of accountability and transparency has not always been effective. A study by

Androniceanu (2021) shows that the level of transparency of the state budget is directly proportional to public trust, but is often hampered by bureaucratic culture and low quality of public communication. Similarly, Pratolo et al. (2022) research confirms that although the government has increased transparency in public services, public perception of justice and integrity is still the dominant factor in the formation of trust. This phenomenon shows that formal or symbolic transparency is not enough, without substantial and consistent accountability practices.

In the context of modern governance, accountability and transparency are also factors that determine the effectiveness of digital policy implementation. The study of Meijer et al. (2019) states that the success of open government policies is highly dependent on the extent to which people can access, understand, and use the public information provided. Failure to provide relevant information can actually reduce public trust because the public considers there is a discrepancy between the narrative of openness and field practice. Therefore, accountability and transparency cannot stand alone, but must form a complementary system in responsive public governance.

Based on this background, it is important to re-examine how the relationship between accountability, transparency, and public trust is built in the context of public organizations in general. Although many previous studies have addressed this topic at the local level, there is still a need to conceptually examine the relationships between these variables on a broader scale and independent of the characteristics of specific regions. This research aims to expand the theoretical understanding of the

role of accountability and transparency in public trust, as well as provide practical implications for improving the quality of governance.

Thus, this section emphasizes the urgency of implementing governance with integrity as a prerequisite for the formation of sustainable public trust. The integration between accountability and transparency is not just an administrative obligation, but a key strategy to create moral legitimacy and efficiency in public services (Natision et al., 2022). Public trust built on the basis of true transparency and accountability is the main foundation for the success of modern government in the era of information disclosure.

2. Literature Review

2.1. Accountability in Public Governance

Accountability is a fundamental principle in public governance that emphasizes the obligation of institutions to account for their performance to the public and stakeholders. According to Tran et al. (2021), accountability includes the dimensions of reporting, openness, and the reliability of information regarding the activities and use of public resources. In the context of modern governance, accountability is not only limited to administrative responsibilities, but also includes moral and social aspects that lead to institutional integrity. Natision et al. (2022) added that the effective implementation of public accountability requires a transparent monitoring system and evaluation mechanism so that the public can assess the extent to which government performance is in accordance with policy objectives.

On the other hand, Liu et al. (2022) stated that strong accountability can increase government legitimacy and strengthen public trust. However, formal or procedural accountability is not enough if it is not accompanied by ethical awareness and managerial commitment to improve public services. When public institutions only focus on fulfilling accountability documents without prioritizing substance, accountability becomes symbolic and loses its meaning in building public trust. True accountability therefore demands a balance between regulatory compliance and a moral commitment to the public interest, which simultaneously form the basis of social trust in government institutions (Heald, 2018).

2.2. Transparency and Public Trust

Transparency in government is understood as the disclosure of public information that allows the public to access, understand, and assess the government's decision-making process (Sampson et al., 2019). In the open government paradigm, transparency is the main mechanism to reduce information asymmetry between the government and the public, while strengthening public accountability. Holland et al. (2018) emphasized that effective transparency can increase public trust if the information conveyed is relevant, accurate, and easily accessible. However, if transparency is only symbolic without real action, public trust can actually decline.

Khosrowjerdi (2022) found that the level of national information transparency has a significant effect on the perception of honesty and credibility of government institutions in various countries. In this context, transparency plays a role as a means of building a positive perception of the integrity of the government.

Sofyani and Tahar (2021) also emphasize the importance of the relationship between transparency and community participation, where public involvement in supervision strengthens the effectiveness of transparency itself. Conceptually, transparency accompanied by good public communication is able to transform the vertical relationship between government and society to be more collaborative. Therefore, the success of transparency in increasing public trust depends not only on the provision of information, but also on the government's ability to internalize the values of openness in its organizational culture.

3. Method

This study uses a narrative study approach to deeply understand the relationship between accountability, transparency, and public trust in the context of public organizations in general. This approach was chosen because it focuses on the meaning of experiences, narratives, and social interpretations that emerge from governance practices and public perceptions of them. According to Valencia (2020), narrative studies allow researchers to construct the social meaning of events and actions based on the experiences of policy actors or the communities involved in them. Thus, this method is relevant to examine the phenomenon of public trust formed through interaction between public institutions and the community in the framework of transparency and accountability.

The data in this study is sourced from academic literature, public documents, and previous empirical findings that focus on the issue of accountability and transparency in public organizations (Tran et al., 2021). The analysis was carried out

by examining the narrative patterns that emerged from previous research, then compiling them into conceptual flows that explain the cause-and-effect relationship between the main variables. This procedure follows the guidance of Braun and Clarke (2019) on thematic narrative analysis, which involves the process of coding, discovering the main theme, and constructing an interpretive narrative based on the similarity of patterns in the secondary data studied.

The validity of the results is maintained through the process of triangulating sources by comparing the narrative results of various empirical studies that have different contexts but address the same topic. In this way, the narrative findings not only describe a single condition, but represent the collective reality of how accountability and transparency are perceived as factors that shape public trust (Meijer et al., 2018). The researcher also applies the principle of reflexivity by examining conceptual biases that may arise during the narrative interpretation process, as suggested by Roehrig et al. (2021), to ensure that the constructed storyline remains objective and coherent with the available data.

The final result of this narrative study is not directed to produce statistical generalizations, but rather to build a contextual and theoretical understanding of how the values of accountability and transparency shape public trust in the modern system of government. With this approach, the research is expected to be able to provide interpretive insights that enrich the literature on public governance, as well as provide a basis for the development of institutional trust theory in the context of public sector organizations that continue to transform.

4. Results

The results of this study were compiled through a narrative approach that combines empirical and conceptual findings from various studies over the past five years on the relationship between accountability, transparency, and public trust. This approach was chosen because it is able to provide a deep understanding of the relational dynamics between the principles of governance and public perception of public institutions. The analysis shows that there is a general consensus among academics that these two principles are the main determinants in the formation and maintenance of public trust in public institutions. In various contexts, both national and international, public trust has been shown to increase when public institutions are able to display consistent accountability practices and substantive transparency, rather than just administrative (Brusca et al., 2018). This indicates that good governance is not only judged by the availability of formal documents or reports, but also by the quality of openness and moral responsibility shown in a sustainable manner by government institutions.

Narratively, the first findings suggest that public accountability plays a central role in strengthening government legitimacy and creating a perception of administrative justice. Natision et al. (2022) state that a good accountability mechanism allows the public to assess the extent to which the government fulfills its responsibilities in managing finances and public policies. In this context, accountability is not only an instrument of supervision, but also a means of moral communication between the government and the community. When public institutions present accountability reports clearly, openly, and on time, the public

feels involved and given space to exercise social control over the running of government. Similar results were found by Androniceanu (2021) which proves that transparency and accountability of the state budget directly contribute to increasing public trust in the government. Thus, public trust is not only born from information disclosure alone, but also from the perception that the government has moral integrity and a commitment to carry out the public mandate responsibly.

However, formal accountability without substance does not necessarily result in strong public trust. Alessandro et al. (2021) through a cross-border survey experiment found that excessive information delivery without contextual explanations can actually reduce the level of public trust. In practice, the community does not just demand a lot of information, but meaningful and easy-to-understand information. Instead, the public appreciates accountability that comes with public involvement and two-way communication. These findings highlight the importance of building dialogue between public institutions and citizens as part of the accountability process. This shows that the relationship between accountability and public trust is non-linear, where trust grows not because of the quantity of reports presented, but because of the quality of interaction between public institutions and the communities they serve.

Furthermore, the results of narrative analysis show that the transparency of public information is the most consistent factor in increasing public trust in government institutions. Ofem et al. (2022) explain that information disclosure accompanied by participatory mechanisms can suppress opportunistic behavior in the public sector. With open access to public data, the public can judge that

government institutions have high honesty and responsibility in managing state resources. This situation creates a conducive social climate to build a positive perception of government institutions. These findings are in line with the research of Grimmelikhuijsen et al. (2020), which found that the level of public trust will increase if transparency is focused on aspects relevant to citizens' needs, such as budget use, public services, and social policy implementation. Thus, effective transparency does not only rely on the quantity of information opened, but also the quality and relevance of the information content to the interests of the wider community.

However, transparency does not always produce positive effects if it is not followed by adequate information quality. Sofyani et al. (2022) revealed that in several countries with a high level of data openness, public trust is stagnant because people consider the information presented to be too technocratic and difficult to understand. This phenomenon reinforces the argument that transparency is effective only if the information disclosed is truly meaningful, accessible, and in accordance with public expectations. In this context, substantive transparency has more impact on trust than symbolic transparency. Transparency that is symbolic only displays the impression of openness without providing real informative value to the community, so it tends to fail to build long-term trust. Therefore, the essence of public transparency must lie in the quality of communication that is honest, relevant, and oriented to the needs of the community.

The next narrative illustrates that the combination of accountability and transparency creates a synergistic effect in increasing public trust. Tran et al. (2021)

show that these two variables reinforce each other: accountability increases clarity of responsibility, while transparency strengthens the perception of honesty and openness of public institutions. When the two are integrated in the practice of government, the result is a significant increase in moral and social legitimacy. Pratolo et al. (2022) expands on these findings in the context of handling the COVID-19 pandemic, where transparency in the delivery of health information and accountability in public services has been proven to strengthen public trust in local governments. Thus, transparency and accountability can be considered as two sides of the same coin, namely public trust. The two are inseparable, because without transparency, accountability loses its meaning, and without accountability, transparency loses its way.

In addition, the narrative of the results shows the importance of social context and community participation as mediators of the relationship between governance and trust. Liu et al. (2022) found that public participation in budget supervision strengthens the effect of transparency on trust, because the public feels they have a role in the government process. This participation not only increases the sense of belonging, but also strengthens citizens' social responsibility for the success of public policies. The same thing was expressed by Sampson et al. (2019), that collaboration between citizens and the government in open data practices results in a positive perception of the integrity of public institutions. Thus, public trust is not just the result of transparency policies, but a social construction influenced by continuous interaction between the government and citizens. In situations like this, two-way

communication is a key instrument to keep the dynamics of trust alive and developing.

From a theoretical perspective, the findings of this study strengthen the framework of Institutional Trust Theory, which states that public trust in institutions is built through the mechanism of perception of the honesty, competence, and goodwill of public institutions (Holland et al., 2018). Within this framework, transparency plays a role in uncovering honesty, while accountability shows the competence of the institution in fulfilling its obligations. When these two factors are present together, people tend to form more stable and resilient beliefs to political change. Brusca et al. (2018) emphasized that in the context of modern government, the moral legitimacy of the government is more determined by public perception of transparency and accountability than by structural or political factors alone. Thus, public trust cannot be built only through regulations or bureaucratic structures, but must be revived through service ethics and consistent institutional commitment.

In addition to building trust, accountability and transparency also have implications for bureaucratic efficiency and organizational performance. Natision et al. (2022) prove that institutions that consistently apply the principle of accountability have stronger internal control systems and lower rates of budget abuse. Similarly, Androniceanu (2021) highlights that openness in public reporting can improve administrative efficiency as it encourages apparatus to work more professionally and results-oriented. These findings indicate that good governance not only increases public trust, but also encourages the performance of public organizations in a more productive and integrity direction.

The analysis of the results also highlights a paradigm shift from formal transparency to collaborative transparency. In this new paradigm, the government plays a role not only as an information provider, but also as a facilitator that encourages public involvement in the policy process. Khosrowjerdi (2022) notes that countries with participatory transparency models show higher levels of public trust than countries with a one-way transparency model. This is because participatory transparency provides space for the public to interpret, criticize, and utilize public data. Thus, transparency is no longer just an administrative activity, but part of social relations that build mutual trust between citizens and the state.

The results of this narrative study confirm that accountability and transparency are two key factors that strengthen each other in the formation of public trust in government institutions. However, these relationships are influenced by social context, the quality of public communication, and community participation. A government that is transparent but not accountable will lose moral legitimacy, while an accountable but not open government will lose credibility. Therefore, the ideal public governance is one that is able to integrate the two values simultaneously and sustainably (Heald, 2018). The results of this study also expand on the previous findings from Sofyani and Tahar (2021) by emphasizing that transparency has a stronger direct effect on public trust than accountability. However, the effect of transparency will only be maximized if it is supported by consistent accountability and active community participation. Therefore, the strategy of increasing public trust cannot be carried out through an administrative approach alone, but requires organizational culture reform oriented towards openness,

integrity, and collaboration. It is in this context that this narrative study emphasizes that the sustainability of public trust depends on the ability of institutions to maintain a balance between information disclosure and moral responsibility to society.

5. Discussion

The results of this study strengthen the view that accountability and transparency are two fundamental elements in building public trust in government institutions. Conceptually, the two variables are intertwined: accountability provides concrete evidence of the responsibility of public institutions, while transparency ensures that the evidence is publicly accessible and assessed by the public. These findings are consistent with the theory of Institutional Trust, which states that perceptions of honesty and competence of public institutions are formed through accountability mechanisms and information disclosure (Grimmelikhuijsen et al., 2020). Thus, public trust is not built through normative promises, but through people's empirical experience of accountable and transparent public institution behavior.

However, the findings also show that formalistic accountability does not necessarily result in increased public trust. This reinforces the warning from Alessandro et al. (2021), that accountability reports or publications that are only administratively oriented without involving the community can actually cause skepticism. Public trust arises when the public feels that they have an active role in the accountability process, not just being spectators of reporting practices. Therefore, public governance reform needs to be directed to strengthen the

substantive dimension of accountability that involves sustainable social dialogue, participation, and evaluation.

In addition, the results of the study show that transparency has a stronger direct influence on public trust than accountability. This is in line with Khosrowjerdi's (2022) study which states that information disclosure plays an important role in building a positive image and credibility of government institutions. However, effective transparency does not only depend on the quantity of data presented, but on the quality of public communication. Meijer et al. (2018) emphasized that public information that is easily accessible, contextual, and relevant to the needs of the community is the main factor in forming the perception of government honesty. Without this, transparency can actually cause confusion and new suspicions.

Furthermore, these results also confirm the findings of Brusca et al. (2018) that the relationship between transparency and accountability is synergistic, not substitutive. Accountability reinforces the substance of transparency, while transparency expands the scope of accountability. In the context of modern governance, these two values must be integrated into an adaptive and participatory public management system. The government needs to adopt an open governance strategy that not only focuses on data openness, but also on creating a space for dialogue that allows the public to assess, correct, and contribute to public policy (Ofem et al., 2022).

Thus, this discussion emphasized that public trust cannot be built instantly through symbolic transparency or accountability policies. Trust is the result of a long

social process, in which the consistency of government behavior is the main factor in shaping moral legitimacy. Governments that are able to display meaningful transparency and ethical accountability will gain stronger legitimacy and sustained public support.

6. Conclusion

This study concludes that accountability and transparency are the two main pillars in building and maintaining public trust in government institutions. Both serve not only as administrative instruments, but also as moral foundations that determine the legitimacy and credibility of public institutions. Accountability affirms the government's responsibility for the use of resources and the implementation of policies, while transparency ensures that the process can be openly overseen by the public. The narrative approach used in this study shows that the relationship between the two variables is mutually reinforcing. Transparency enhances the perception of government openness and honesty, while accountability strengthens trust through assurance of accountability and integrity of public actions.

However, public trust will not be built sustainably if transparency is only symbolic or accountability is carried out procedurally without underlying ethical values. Thus, the success of public institutions in gaining public trust is highly dependent on the extent to which the values of transparency and accountability are internalized in the organization's culture. The government needs to build a governance system that is collaborative, participatory, and adaptive to social

dynamics so that relations between the state and society are not only based on formal compliance, but also on mutual trust born from openness and shared responsibility.

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