

Agency Relations, Accountability, and Their Relation to Local Government Public Value Creation

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Abstract

The purpose of this study is to analyze the relationship between agency, accountability, and their relationship to the creation of local government public value. The method used to compile this research is a survey of academic literature in the field of public administration that is relevant to the research theme. The results obtained from this study indicate that in the administration of local government there are agency relationships and problems. In addition, local government accountability is still not optimal. Therefore, in the future, local governments need to prioritize two-way relationships, accountability models, and public values.

Keywords: *Agency Theory, Accountability, Public Value.*



A. INTRODUCTION

Indonesia is a form of democracy, in which since regional autonomy was enacted, the executive and legislature have been given the task and authority to administer local government. Article 21 of Law Number 32 of 2004 states: "In implementing autonomy, regions have the right to: a) regulate and manage their own government affairs; b) elect regional leaders; c) manage the regional apparatus; d) manage regional assets; e) collect regional taxes and regional levies; and f) obtain profit sharing from the management of natural resources and other resources." The duties and authorities of the executive agency are a manifestation of service to the public, in which this public service is centered on the community.

This study focuses on the public or society, therefore using the perspective of agency theory if it can describe the relationship between the two parties in the public sector who make an agreement or in a business organization called a contract. Agency theory was first developed by Dewi et al. (2019) in an article entitled "Theory of the firm: Managerial behavior, agency costs, and ownership structure". The idea of agency demonstrates an interest relationship between the principle and the agent. The agency hypothesis discusses a phenomena that arises when superiors assign authority to subordinates to perform a task or make judgments (Adiputra et al., 2018; Febria & Taufik, 2021). Agency theory is actually one of the theories in profit organization that explains an agency relationship, the main characteristic of which is the contract of delegation of authority from the principal to the agent. The agency theory implicitly describes the contractual connection between principals and agents. Where principals

are company owners or shareholders and agents are the company's managers and employees (Beeri et al., 2019).

Because the agent does not fully share the owner's goals and because the agent tends to have better information about the task and the business environment, the agent may have the motivation and opportunity to act in a way that maximizes the agent's own utility at the expense of the principal. This type of conflict is known as the agency problem (Habbe et al., 2019; Peng et al., 2016). Thus, the focus of agency theory is on potential conflicts between agents and principals; in some instances, agencies make judgments that pursue their own interests in order to secure their corporate position or managerial compensation after merger and acquisition agreements (Gao & Yu, 2020; Tejedó & de Araujo, 2018). In this study, the community is the party that delegates authority or trust (the primary) to the agent, in this case the regional head as an individual and the local government as a public sector institution.

In this regard, the relationship between the two parties is referred to as an agency relationship. The community is the principal because based on the law the regional head and the people's representative council are directly elected by the community. This means that the community expects a leader figure who is able to create an ecosystem that has a positive impact on the community itself. Regional heads and government organizations as agencies are chosen and entrusted by the community as individuals or organizations that are expected to be able to create value for sustainable development in the region, be it infrastructure development, economic growth, providing education and health services, as well as creating new jobs. In addition, one of the important issues in scientific studies in the public administration sector is accountability. Accountability has a relationship with the practice of this agency, because the public puts their trust and attention in the implementation of policies, programs and development projects, as well as other routine activities carried out by public sector agencies (Executive and Legislative). This trust and attention is naturally expected from the public as a result of the taxes and levies paid, as well as a mandate from the law, as well as the political promises of regional heads when running for agency in the public sector organization.

Meanwhile, accountability is an indicator in Good Governance that focuses on the organizational capacity of both profit and non-profit organizations in this case public sector organizations in the context of real disclosure of information to all stakeholders related to the public organization. A is accountable to B when A is compelled to tell B about A's (previous or future) activities and decisions, to justify them, and to suffer punishment in the event that violations eventually arise (Myroshnychenko et al., 2019; Kyriacou, 2020). Thus, accountability is stated as a relationship between the present and the future, between persons, groups, and interests as an obligation to report and explain each action and decision so that it can be authorized, rejected, or punished if an abuse of authority is discovered. Good governance requires openness, namely involvement and easy access for the community to the policy-making process and decisions related to the public, in which

all policies made by the government must ensure the welfare of the community, meaning that all policies made must be centered on the public/community.

Local government as an agency should prioritize public interest over individual or group interests, this can be achieved through effective accountability practices. Through several observations in Merauke Regency, there were several problems that did not reflect good public sector accountability, for example, there were reports from the public regarding one of the alleys on the Noari road section which was damaged which resulted in obstructed public access due to muddy and waterlogged roads (Source: Info Merauke City Incident). Of course, there will be questions that arise in the community, the regional head through the relevant office should be able to provide accurate and transparent information on why the damaged road has not been a concern of the local government and there are solutions that can be trusted by the community.

One of the examples above shows that accountability is still not carried out optimally by the local government and there is no oversight from the DPRD, while both parties should be responsible for the implementation of policies, programs, projects and the implementation of routine government activities to all stakeholders. The impact is that the implementation of regional autonomy has implications for the magnitude of regional authority in carrying out existing government affairs. The magnitude of this authority is also related to the accountability of the government to the community as the principal. For this reason, this article intends to explain three important aspects that are the focus of the discussion, namely the application of agency theory and the implementation of accountability to the public (accountability) and its relation to the creation of public value carried out by local governments.

B. LITERATURE REVIEW

1. Agency Theory

Jensen and Meckling (1976) introduced agency theory in an essay titled "Theory of the firm: Managerial behavior, agency costs, and ownership structure." The idea of agency demonstrates an interest relationship between the principle and the agent. Agency theory (Agency Theory) describes a phenomena that occurs when superiors delegate authority to their subordinates to complete a task or to make judgments (Dillard & Vinnari, 2019; Febria & Taufik, 2021). Agency theory is one of the theories in profit organization that explains an agency relationship, the primary characteristic of which is the delegation of authority from the principal to the agent in the agency contract. The agency theory implicitly describes the contractual connection between principals and agents. Where principals are company owners or shareholders and agents are the company's managers and employees (Ross et al., 2009).

If it is reviewed in a non-profit or non-profit organization, then agency theory can be used to explain the relationship between the public or the community and the local government or regional head as an agent. This is a contractual relationship between the delegation of authority and responsibility, because the public/community directly elects regional heads and deputy regional heads and elects members of the

people's representatives directly. As for the agency relationship in regional government, according to the Act, there is Law Number 32 of 2004, which states that regional heads and DPRD have different powers, where regional heads have the authority to plan and implement regional budgets while DPRD are more on supervision and control. In the scientific literature, both in the disciplines of economics (management and accounting), politics, and finance, this kind of relationship is called an agency relationship. The public/community delegates an authority to the legislature and also to the regional head they choose with the consequence that both the legislature and the executive must carry out their authority in accordance with what is mandated by law.

Thus, the partnership referred to in the Act is not a fully equal partnership. Of course with the authority possessed by each public organization this will be a problem in the future. This can be triggered by selfishness or agency (executive) egoism. Agency problems in the public organization sector have a negative impact on society, meaning that if there are problems between agencies, it will lead to the destruction of public values. Where the community evaluates negatively to the local government or regional head they have chosen, the impact will last for the long term for the integrity of individuals and the performance of government organizations that are agents of the community.

2. Accountability

Accountability as one form of good governance and this relates to how government agencies are able to account for the state budget for the implementation of public services properly (excellent service). Elements of public services that must be met, such as; simplicity, certainty, security, openness, efficiency, economy, fairness and timeliness. With the advent of Law Number 22 of 1999, concerning regional government which was later updated by Law Number 32 of 2004 which has been revised into Law Number 23 of 2014 has brought fundamental changes, namely; (1) prior to the enactment of Law Number 22 of 1999, regions only had real and responsible autonomy, with the enactment of Law Number 22 of 1999 they became broad, real and responsible autonomy; (2) in line with the magnitude of the authority and responsibility possessed by the regional government, it is necessary to have a bureaucratic apparatus that is increasingly transparent and responsible.

Accountability can be defined differently according to the perspective. The definition of accountability in Law Number 28 of 1999 Article 3 explains that what is meant by "Principle of Accountability" is the principle that determines that every activity and the final result of the activities of State Organizers must be accountable to the community or the people as the holder of the highest sovereignty of the state in accordance with the provisions applicable laws and regulations. This means that someone who gets a mandate as a delegation of authority must be accountable to those who give him trust in this case the community/public. According to Wiltshire, 1989 (Gedeona, n.d.) public accountability is the assessment of moral responsibility for

actions and decisions (including all spending using public money) by a group of people and ultimately by individuals.

According to Nani and Ali (2020), accountability requires the government to justify the source and usage of public funds. Thus, in this instance, accountability relates to monitoring and managing government behavior, limiting the accumulation of power, and enhancing the learning capacities and efficiency of public administration (Sellers & Scharff, 2020; Ahyaruddin & Akbar, 2017). Public accountability entails the use of a variety of mechanisms to explain organizational policies and activities, such as public hearings, the dissemination of government reports in the mass media, and even real-time communication tools that allow citizens to communicate directly with government officials (Brown et al., 2019; Ruwanti et al., 2019; Ahyaruddin & Akbar, 2017). Internal accountability is a type of direct accountability that applies in certain organizational systems and requires direct reporting from subordinates to power-holding superiors, whereas external accountability is an indirect form of accountability that requires reporting to parties outside the organization (Zhang et al., 2020; Schmidt & Wood, 2019; Ahyaruddin & Akbar, 2017).

3. Public Value Creation

Public value creation is one of the important elements today which is the adoption of value creation in profit organizations, where an innovation carried out in a company should be able to create value for company owners/shareholders. In contemporary literature (the context of product development) it is that projects/programs should lead to value creation as a fundamental goal (Lin et al., 2020; Hjelmbrekke et al., 2017). This means that the project/program must be able to create value from its operations that have benefits for end users (consumers). The project is a business expansion related to the company's strategic plan, where the benefits can be measured and the goal of the project itself is to innovate in the core business.

This definition of value is meant to create value for external parties, meaning that the organization must be able to capture external value for public needs and long-term strategic value. Generally speaking, economists describe value as the willingness to pay for a specific good or service. In other words, value is aware that value must be created and captured in order to produce the desired effect and provide the desired value (Davis & Rhodes, 2020; Hjelmbrekke et al., 2017). On the other side, value can also convey perceived relative value or future benefits, such as the value to a corporation that possesses the best capability in a specific sector. Because not all projects, for example; the construction of schools and other infrastructure development has a value that can be measured directly in terms of financial, even a broader definition may be able to explain the underlying reasons. Value can then be considered as a trade-off between benefits and sacrifices (Walter et al., 2001; Hjelmbrekke et al., 2017).

McGann et al. (2018) contend that increased policy complexity and rising citizen expectations motivate governments to continue innovating. This was

prompted by initiatives to reform government and public administration. McGann contends that traditional bureaucratic systems lack the requisite base to gain the ability to seek innovation, and that they prefer to accept slow rather than evolutionary change, as suggested by public sector innovation. To comply with the innovation requirements of the public sector in the context of creating public value, the government must also innovate in organizational and structural dimensions (Cubuk et al., 2019).

Public value is defined by Ahyaruddin & Akbar (2017) as the value created by the government through services, rules, regulations, and other actions. This gives a new idea of public sector reform with better clarity and certainty, as well as a rough standard for assessing the efficacy of public policies and institutions and making resource allocation decisions. In addition, it places political freedom at the center of policymaking by tying success measurements to user choices. Public values and values are intertwined, therefore in a democracy these values are ultimately established by the public (Febria et al., 2021). Public values is a relatively recent concept that evolved as a result of new public management's incapacity to reflect the public's desire for values such as equality, fairness, and the public interest (Karkn, 2015; Cubuk et al., 2019). According to Moore, public sector managers can create public value to address strategic difficulties in the public sector in the same manner as private sector managers (businesses) who create corporate value to achieve their strategic objectives. Public sector managers must therefore position themselves to operate in accordance with strategic and entrepreneurial thought (Han, 2020; Cubuk et al., 2019).

So, conceptually it can be said that public value refers to a value created by the government through the provision of services, policies, programs, and so on. In public value creation, community satisfaction is the main indicator. Where, there are three main keywords that become the key building blocks of a public value, namely results, service and trust. In the public sector, it is the community that determines whether a value is created, because the community is the end user of all government administration programs in a particular area.

4. Relationship between Variables

This study will discuss the external accountability of local governments, in which the external parties referred to are the public or the community as the purpose of implementing local government. Accountability has various definitions depending on the scope of research conducted, according to Kusumawati & Indrijawati (2021) accountability is the behavior of individuals or organizations to explain and account for their actions through giving reasons for these actions. Meanwhile, according to Rondonuwu (2017) accountability is the right of a community that arises because of the relationship between the organization and the community (Fransiskus & Daromes, 2014). From the two definitions of accountability above, it means that every individual and organization must be able to account for all actions, policies, programs, and decisions as a form of accountability to the community or other parties who have

a relationship with the individual or organization. This concept can have a positive impact on the community regarding the trust or *mana* given to local governments. With this creation, it is believed to be able to create public value, meaning that there is great trust from the community as the principal to the local government (agent). The context of this accountability can be in the form of managing regional expenditure budgets that are used on target and used effectively and efficiently in community development in the regions.

C. METHOD

This study uses a literature review method, that is, it adopts a precise, transparent and explicit approach that includes a series of phases to ensure that rigor and transparency into the literature review process (Han, 2020; Wulandari et al., 2020). The research technique is a survey of academic literature in the fields of public administration, financial management, and accounting with the aim of obtaining concepts and theories relevant to the study of principal-agent relationships, accountability, and their relationship to public values in local government organizations. The data in this study were obtained from searches through various sources, both from previous research, official government documents, and news in online media to describe practices related to public values in public sector organizations or local governments. So that the type of data in this study is secondary data which is then described in narrative form according to research needs.

D. RESULT AND DISCUSSION

1. Agency Relations and Accountability

The implementation of accountability is the main indicator in the bureaucracy of the central and local government in creating good governance to achieve the expectations of the community. Rock (2020) stated that the implementation of public sector organizational governance prioritizes managerial accountability which does not prioritize the expectations and desires of the community as principals (Tanjung et al., 2020). Research conducted by Febria & Taufik (2021) in Kota Pekanbaru found that the demand for public accountability requires public sector institutions to place greater emphasis on horizontal accountability, not just vertical accountability. So it is necessary to make external financial reports that can describe the performance of public sector institutions (Masun et al., 2015). If the lack of supervision causes the implementation of the APBD not to be realized effectively and accountability can be demanded by the community, it means that the community as the principal can play a role in monitoring the performance of the government (agent). In addition to external supervision, internal monitoring is also necessary. It is hoped that the performance of the local government apparatus will be more disciplined and the achievement of targets will be achieved, because the apparatus is always monitored. So that public accountability reports will better fulfill the principle of accountability and can create broad implications for the community, as well as accountable local

governments. With internal supervision, the implementation of the APBD can be realized correctly and accountability can be demanded by the community.

For example, in Merauke Regency there are many obstacles in infrastructure development, especially roads, roads are one of the important assets as access for the community in their activities. Based on information obtained from one of the online media (Facebook), namely info on the Merauke incident, there are reports of people who feel uncomfortable with the existence of an alley section on Jalan Noari RT 01/RW 02 Karang Indah Village which was damaged by rain that occurred for some time, there are also many other reports related to flooding, rampant cases of theft, and others that can be accessed through online media. There is only one media source that can accommodate the aspirations of the people, this shows that the local government still needs to prepare a forum or form of an integrated information system, in order to convey accessible public information and accommodate the aspirations of the community regarding the current and future direction of regional development front. Of course, the existence of relevant information from the government that can be accessed by the public will have an impact on the knowledge and understanding of the community towards development in the region and the use of the regional budget (APBD). In addition, through the use of this integrated information system, effective public accountability will be achieved as a form of accountability of individuals or public organizations to the community.

When compared with the findings by Sulastiningsih & Alboneh (2020) for public sector institutions in Germany, it is found that accountability can be practiced by several government institutions that have direct accountability to the community and the accountability that is carried out also depends on the particular government leadership regime. In addition, this finding illustrates that accountability will be effective if certain institutions integrate capability and credibility into institutional accountability. This means that accountability requires sufficient resources in practice. Where this requires the ability and high credibility of a public institution, so as to increase public confidence in the form of accountability and service of public sector institutions. Of course this cannot be directly practiced by all government institutions, but can be practiced by only a few institutions that have the capability and credibility.

The results of the research by Dewi et al. (2019) are explained again by Sulastiningsih & Alboneh (2020), but more on the target of using the Sleman district government budget, where this finding explains that there is a positive influence on the clarity of budget targets on the accountability of the performance of local government agencies, this means that the clearer the clarity of budget targets in the preparation of the budget, the higher the accountability of the performance of local government officials in carrying out their duties and responsibilities, and vice versa. Budget targets that are stated clearly, specifically, and easily understood can improve the performance of the apparatus because local government officials are increasingly understanding the targets to be achieved so as to increase performance accountability. However, these findings only describe internal accountability and have not been able to provide accurate results regarding the implementation of external accountability.

The implementation of effective accountability must have an impact on accountability to internal and external parties, because the purpose of implementing local government is the prosperity and welfare of the people.

In the local government accountability system or public sector organizations, accountability is in the form of tangible evidence that is shared through the relevant information system. Principals usually don't like information that is informal, they prefer formal information, for that it is necessary to have a forum that can be accessed by the community in overseeing the performance of local governments. In a system of institutional accountability, agents must deliver information to their principals. Thus, institutional accountability and agent information provision have been employed interchangeably. The fundamental issue that frequently emerges between agents and principals is that the principal cannot know or control all of the agent's actions in accordance with the principal's desires (Gailmard, 2014). When the agent does not supply the principal with information, the accountability system does not function properly (Brandsma & Schillemans 2013). Agent activities and performance can be reported to principals in a variety of formats, including papers, chat logs, etc. Due to the absence or unavailability of pertinent information, the principal will not give the agent's operations high marks when evaluating them based on the information they supply.

Therefore, the principal (community) needs an agent (government) to produce measurable performance information for an accountable model performance assessment. Accountability systems require more evidence than the normative qualitative claims of agents regarding their performance. Evidence of tangible performance increases mutual trust between agents and principals. This evidence forms the basis for the principal to assess the agent's level of performance. Thus, ensuring measures and evidence for performance information is very important in providing performance information (Adiputra et al., 2018). Otherwise, the relationship between principal and agent will not work effectively, and the performance accountability system will be damaged in such a way (Han, 2020).

Research conducted by (Han, 2020) shows that there are three institutional accountability mechanisms such as: 1) information provision (information platform/system); 2) assessment (independent appraiser); and 3) consequences are examined, showing relative successes as well as failures across all US federal government agencies. This finding also finds that the three accountability mechanisms have a positive impact and affect the overall accountability performance of the institution. From these findings, there are three accountability mechanisms that can show institutional accountability deficits and need attention in the future for the development of public sector accountability research.

This accountability model was later developed by Wulandari et al. (2020) which showed a two-way relationship between the principal and the agent. This accountability model was used by Laughlin (1990) in his research on accountability in a church organization in England. This research explains the relationship between

principal and agent which is the implication of agency theory (Fransiskus & Daromes, 2014). The two-way relationship model can be seen in the following figure:

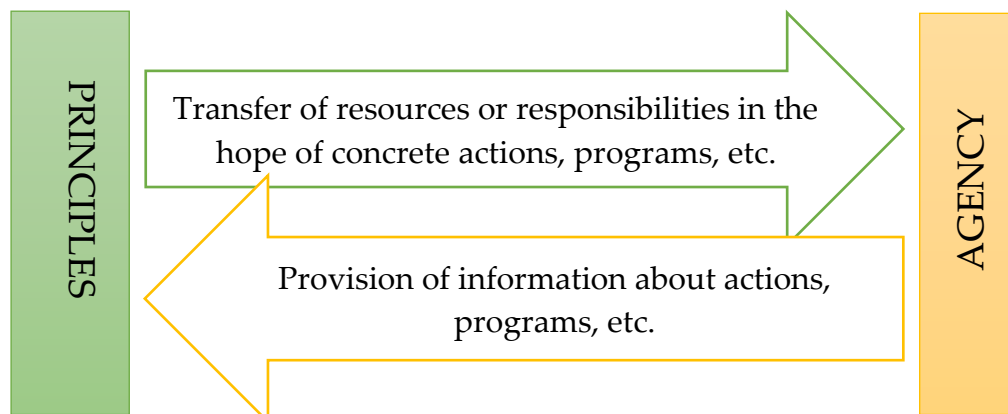


Figure 1. Accountability Module

Source: Fransiskus & Daromes, 2014

Based on the form of the accountability model above, it shows that the principal (community) gives mandate to the agent (local government) by expecting a real action in the form of policies, programs, and decisions in achieving goals. Meanwhile, the agent should provide an information system that can be accessed by the principal in order to oversee all forms of policies, programs, and decisions related to the use of the budget and public services. In practice, this does not happen and becomes a problem that arises as a result of a two-way relationship between the principal and the agent, which is called the agency problem. For this reason, it is necessary to develop future research with the hope that this agency problem can be resolved and the form of external accountability can run effectively and efficiently.

2. Agency Relationships, Accountability, and Their Relation to Public Values

Research on public values has long been carried out by researchers, but all of these findings are not objective and are still ambiguous. Especially in public administration or public organizations was first introduced by Beck Jørgensen and Bozeman (2007). They distinguish between seven categories of values rooted in subject-object relationships related to the public sector, one of which is the contribution of the public sector to society. Public value, according to Meynhardt, differs from public interest in two ways: (1) it emphasizes the managerial perspective of value generation, and (2) it relates to legal words that address formal characteristics, such as public welfare, general welfare, and the common good. Consequently, public value is also the value of the public or the values derived from public experience. Here, the public is an operational fiction that is inseparable from society.

That is, public value is a value that is captured by the public. This is certainly related to agency theory, where the agent (local government) must act in the interest of the principal (society). If the agent does his job well, then there is positive value created for the principal. Conversely, if the agent acts in the interests of the agent, then the negative value is captured by the principal. Any impact of a two-way relationship

(principal and agent) or shared experience of the quality of the relationship between individuals and society can be described as public value creation.

Good governance also contributes to the production of value, with governance consisting primarily of monitoring, incentives, leadership selection, and control systems. Beerli et al. (2019) identify agency issues as the root cause and impetus for governance (Hjelmbrække et al., 2017). It is also said in the framework of public values that the leadership of public organizations considers their citizens to be effective stakeholders in the process of developing public services because it is the people who evaluate and advance their interests (Algan, 2015). Because it is asserted that the concept of public value is concluding public participation itself (McBride et al., 2019; Cubuk et al., 2019).

In a separate result, it was determined that the primary area of public value creation is at the forefront of public service organizations, where there is the greatest direct engagement between public service employees and service recipients (citizens and other stakeholders). The concept of public value emphasizes the significance of focusing on results and processes, such as who adds value to the public realm and how it is added. Focusing on the improvement of public health is an example of a public values perspective. Given the multiplicity of activities encompassed by the public service sector, public value can be generated in numerous ways. For instance, value creation processes in mass-produced services such as street lighting, home maintenance, and water and sewage systems (Benington & Moore, 2007).

In addition, the most recent study in the public organization sector has led to the New Public Management, a classic public administration reform (NPM). In Habbe et al. (2019), it is stated that the new post-bureaucratic paradigm of public management is observed in many countries as a result of a series of reforms intended to end the traditional model of public administration supported by Weber's Bureaucracy (1946), Wilson's policy-administration division (1887), and Taylor's (1911) model of scientific management of work organizations. Some research suggests that NPM is a reaction to the perceived weakness of the conventional bureaucratic paradigm of public administration, and it includes criticism of monopolistic forms of service supply and recommendations for a more market-oriented management strategy. Moreover, Hughes (2006) in his paper on new pragmatism articulates four major themes that characterize NPM, namely: (1) management (i.e. results and managerial responsibility) is a higher order function than administration (i.e. following instructions); (2) economic principles (i.e. drawn from public choice theory, agency theory, contracts, competition, and firm theory) can assist public management; (3) modern management theory and practice (i.e. flexibility in staffing and organizational structure); and (4) public management can benefit.

From some of the explanations above, it is known that agency and accountability are related to public values. Because in a broader explanation, providing evidence of an effective form of accountability must have the ability and integrity of an individual or organization, which is a manifestation of the attitude of an agency that works in the interests of the principal. If the agency in carrying out

accountability is carried out in an accountable and relevant manner, then there will be a positive assessment from the principal, this shows that there is positive value creation in society. This public value is formed from the public's trust in the mandate given. This is related to the performance of local government which is the embodiment of agency in the public sector organization, while the community is the principal who gives their trust to local governments both as individuals and organizations. However, in reality there are still many problems that arise from this two-way relationship (principal-agent), which is still worthy and interesting to study at this time, because it is one of the important issues in public administration.

The research carried out by this research shows the development of scientific publications on the topic of public value research over a period of 20 years from 2001 - 2020 as many as 272 publications and experienced a significant increase. Although the topic of public value in 2001 has not been carried out by researchers, in 2002 research on the topic of public value has only been carried out. Publications with the highest public value research topics in 2019 were 47 publications, then the lowest occurred in 2002 and 2004, namely 1 publication. In addition, research with the topic of public value research based on the Scopus database does not yet exist in Indonesia. Therefore, it is very feasible to conduct further research related to the relationship between agency and accountability in the creation of public value. Further research can also be done by referring to bureaucratic reform or the so-called New Public Management (NPM).

E. CONCLUSION

The relationship and issues of agency and accountability both in budgeting, public services, accountability between local government (executives) and the community are an integral part of research on public sector organizations. The executive is an agent for the community who is externally responsible to the community and other stakeholders as a result of the trust fully entrusted to the agent. This means that the concept of representation in the organization is not fully implemented when the public or community interests (principals) cannot be fulfilled due to opportunistic behavior (moral hazard) from local governments (agents). On the other hand, local governments as agents have the opportunity to behave opportunistically for their interests, which in turn will create negative values for the community. Public value is created when there is public trust as a result of the principal-agent relationship and effective accountability in the administration of government both at the regional and central levels. This is clearly a research opportunity in the public organization sector.

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