Performance Evaluation of Pasaman Communication Office in Implementing SPBE and Public Services
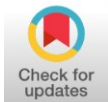
Marliani Marliani

Universitas Proklamasi 45, Yogyakarta. Indonesia

Corresponding Author: mymarliani@gmail.com

Article Info

Abstract:
This study evaluates the performance of the Pasaman Regency Communication and Information Office (Diskominfo) in implementing the Electronic-Based Government System (SPBE) and delivering public services, as mandated by national digital transformation agendas. In recent years, the Indonesian government has emphasized digital governance as a pathway to enhance transparency, accountability, and efficiency in public administration. Within this context, regional governments are expected to meet SPBE indicators as documented in annual performance reports such as LAKIP. The primary objective of this research is to assess how effectively Diskominfo Pasaman has implemented SPBE, identify enabling and inhibiting factors, and provide recommendations to strengthen regional digital governance. Utilizing a qualitative descriptive method with a case study design, the research draws on document analysis of the 2023 LAKIP report, supported by related regulations and strategic planning documents. The analysis reveals significant progress, with SPBE implementation rising from 20% in 2022 to 50% in 2023, supported by consistent BB predicate ratings in SAKIP assessments and overachievement in program realization (102.12%). However, the study also identifies critical constraints, including limited ICT human resources, regulatory delays, and infrastructure disparities in remote areas. The findings suggest that while numerical indicators show advancement, structural and strategic reforms are needed for sustainable digital transformation. This research concludes that regional SPBE success depends not only on technological tools but also on institutional readiness, legal frameworks, and inclusive access highlighting the importance of holistic governance in Indonesia's digital reform efforts.

Keyword: SPBE Implementation, Digital Governance, Accountability, Performance

INTRODUCTION

Indonesian government has actively promoted the transformation of public administration through the implementation of Electronic-Based Government Systems (Sistem Pemerintahan Berbasis Elektronik/SPBE). Goal of SPBE is to improve governance,

effeciency increase transparency, and enhance accountability in public services. At the regional level, the implementation of SPBE is entrusted to specific government offices, including the Communication and Information Office (Diskominfo), which plays a critical role in digital infrastructure development and public communication. In Pasaman Regency, the Diskominfo has been mandated to spearhead the digital transformation in accordance with the Regional Regulation No. 14/2022. The performance of Diskominfo in realizing SPBE targets is evaluated annually through the LAKIP (Laporan Akuntabilitas Kinerja Instansi Pemerintah). The 2023 LAKIP reveals mixed results: while the SPBE indicator improved from 20% in 2022 to 50% in 2023, the targeted 55% was not fully achieved. Nevertheless, the agency achieved a BB predicate in its SAKIP assessment and surpassed physical and financial program realization at 102.12%, indicating an overall positive performance trajectory (LAKIP Diskominfo Pasaman, 2023).

Table 1. Performance Comparison (2022–2023)

Indicator	Target (2023)	Achievement (2022)	Achievement (2023)	Performance Notes
SPBE Implementation (%)	55%	20%	50%	Significant improvement from 20% in 2022
SAKIP Predicate	BB	BB	BB	Consistent BB predicate
Program Realization (%) (Physical/Financial)	100 / 95	100 / 100	100 / 97.02	Exceeded target (102.12%) in financial realization

Source: LAKIP Diskominfo Kabupaten Pasaman, 2023

Based on the performance evaluation of the Pasaman Regency Communication and Information Office from 2022 to 2023, significant progress was observed in the implementation of the Electronic-Based Government System (SPBE). The SPBE achievement rate increased from 20% in 2022 to 50% in 2023. Although this figure fell slightly short of the 55% target, the improvement demonstrates substantial advancement in the digitization of government services, including expanded network access, strengthened coordination with the Ministry of Communication and Information, and ongoing staff training in information technology. This progress indicates that the institution is moving toward a more adaptive and technologically integrated bureaucracy. Additionally, the consistent BB predicate in the Government Institution Performance Accountability System (SAKIP) over two consecutive years reflects a stable performance in planning, execution, and outcome accountability aligned with principles of good governance and transparent administration.

Moreover, the realization of programs both physically and financially illustrates solid institutional performance. In 2022, program execution achieved a perfect 100% in both physical and financial aspects. In 2023, physical realization remained at 100%, while financial realization slightly decreased to 97.02%. Nonetheless, this still surpassed the initial target of 95%, resulting in an overall program implementation effectiveness rate of 102.12%. These figures indicate that the Pasaman Communication Office not only succeeded in executing its planned activities but also managed budget allocations efficiently and responsibly. Despite facing challenges such as limited human resources, constrained financial support, and infrastructure difficulties in remote areas, the institution has shown a strong commitment to adapting and maximizing available resources. These achievements provide a firm foundation for future strategic planning,

particularly in strengthening institutional capacity to ensure the comprehensive success of SPBE implementation across the region.

This study aims to evaluate the performance of the Pasaman Communication Office in implementing SPBE and providing public services, based on indicators and targets documented in the 2023 LAKIP. The evaluation is necessary not only for internal reflection and improvement but also to ensure that government efforts at the regional level align with national bureaucratic reform agendas. The research focuses on identifying institutional strengths and weaknesses, analyzing enabling and inhibiting factors for SPBE implementation, and providing practical policy recommendations to optimize performance outcomes. The study also intends to answer three core questions: How effective is the implementation of SPBE at the regional level? What are the main factors affecting Diskominfo's performance? And how can governance, accountability, and public service be improved in alignment with national digital transformation goals?.

Theoretically, this article contributes to the expanding discourse on public accountability and digital governance. Drawing from Sinclair's discussion of accountability as a multidimensional construct and Roberts' emphasis on accountability as a form of social relation, the study positions accountability not merely as compliance but as a tool for justification and organizational learning (Roberts, 1991; Sinclair, 1995). Moreover, the study is grounded in digital transformation theories that emphasize that technology-driven change must be supported by human capital, leadership, and institutional readiness (Agostino et al., 2022; Cordery & Deguchi, 2018). This study further integrates perspectives from governance performance models that link accountability with outcome legitimacy and strategic coherence (Morgan et al., 2022). By placing these frameworks in the context of a real-world case from Pasaman, the article bridges conceptual frameworks with practical governance challenges at the regional level.

On a practical level, this study offers critical insights for local policymakers and practitioners. The findings are expected to help strengthen regional planning and program evaluation, particularly in digital public service delivery. The Pasaman Communication Office faces challenges such as limited skilled personnel in ICT, budget constraints, and uneven network infrastructure. By identifying these barriers and recommending interventions such as targeted training, cross-agency coordination, and strategic budget reallocation this research supports capacity-building efforts in local government. Furthermore, lessons learned from Pasaman can be extended to other regencies facing similar conditions, offering a replicable model for evaluating and improving SPBE implementation. The study also provides a feedback loop for the central government, especially the Ministry of Communication and Information, in assessing local readiness for digital transformation mandates (Agostino et al., 2022).

A review of relevant literature reinforces this study's analytical framework. Shearer emphasizes accountability as ethics-driven responsibility that extends beyond institutional boundaries, urging governments to consider relational impacts on citizens (Shearer, 2002). McKernan and McPhail similarly advocate for a reflexive, dialogic accountability that encourages deeper institutional responsiveness (McKernan & McPhail, 2012). Digital accountability in public service delivery is explored by Agostino et al., who argue that metrics-based evaluations like SPBE must be integrated with institutional learning and leadership development (Agostino et al., 2022). Cordery et al. stress the importance of clear governance structures in ensuring that digital transformation leads to tangible service improvements (Cordery et al., 2023). Goncharenko explores how online performance dashboards can improve public trust, while Saxton and Guo demonstrate how web-based accountability increases citizen

engagement (Goncharenko, 2019; Saxton & Guo, 2011). Innovations such as blockchain and triple-entry accounting are also proposed by Kuruppu et al. as means to strengthen accountability in decentralized systems (Kuruppu et al., 2022).

This study highlights the relevance of performance evaluation in guiding regional SPBE implementation. Although LAKIP 2023 shows promising results for Diskominfo Pasaman, the performance gaps such as the incomplete SPBE implementation and unresolved regulatory issues must be addressed to sustain momentum. Practical implications include the need for capacity development, improved infrastructure planning, and better integration of digital services across departments. By applying an accountability-focused lens, this research also cautions against performative compliance and urges institutions to embed transparency, participation, and responsiveness into their public service models. Ultimately, this study contributes to both academic discussions and real-world policy processes aimed at realizing a modern, responsive, and digitally competent local governance system in Indonesia (Cordery et al., 2019; Roberts & Scapens, 1985; Saliterer & Korac, 2013).

RESEARCH METHOD

This study employs a qualitative descriptive approach with a case study design focused on the Pasaman Regency Communication and Information Office (Diskominfo). The rationale for using a qualitative case study is to capture a holistic and in-depth understanding of institutional performance in implementing the Electronic-Based Government System (SPBE) and public service delivery. This method allows for the exploration of processes, organizational dynamics, and contextual factors that may influence performance outcomes (Creswell & Poth, 2016; Yin, 2018). Data were primarily collected through document analysis, focusing on the 2023 Government Institution Performance Accountability Report (LAKIP) of Diskominfo Pasaman, supplemented with related regulatory frameworks, strategic plans, and performance agreements. Document analysis was chosen due to its relevance in extracting reliable, verifiable, and context-specific information from official public sector reports (Bowen, 2009; Flick, 2022). This approach enables triangulation and contextual validation of findings by comparing targets, realizations, and strategic objectives outlined in official documents with observable administrative outcomes.

Data analysis followed a thematic coding process, in which key content from LAKIP 2023 was organized under predefined themes such as SPBE implementation, financial realization, human resource capacity, public communication effectiveness, and policy integration. These themes were then cross-referenced with academic literature to identify congruence or deviation from established standards and best practices in digital public administration. To ensure analytical rigor, the researcher compared year on year progress for key indicators such as SPBE adoption percentage, SAKIP rating, and budget execution rate. The synthesis of findings emphasized both quantitative results (e.g., indicator percentages) and qualitative insights (e.g., policy challenges, infrastructural gaps, and organizational learning), allowing for a balanced interpretation of the office's performance.

RESULT AND DICUSSION

1. SPBE Implementation Progress

The implementation of the Electronic-Based Government System (SPBE) in Pasaman Regency has shown significant improvement, with the performance score increasing from 20% in 2022 to 50% in 2023, as reported in the official LAKIP. While this

figure is still slightly below the targeted 55%, the upward trend demonstrates a strategic shift in administrative practices toward digital governance. Such growth reflects an organizational recognition of the importance of aligning information systems with public value outcomes (Agostino et al., 2022). The Pasaman Communication Office (Diskominfo) has begun to adopt an integrated approach that includes cross-departmental coordination and collaboration with national institutions, particularly Kominfo RI and BSSN. However, the relatively low baseline indicates a structural inertia that likely stems from earlier institutional unpreparedness, a condition also observed in similar regional entities undergoing initial stages of digital transformation (Cordery et al., 2023).

This transitional phase is consistent with literature emphasizing that successful SPBE implementation requires more than technological readiness it demands a shift in institutional culture and long-term digital capacity building. Accounting and reporting practices in public organizations are deeply embedded in organizational contexts; without changes in underlying norms, new systems remain underutilized or misaligned (Roberts & Scapens, 1985). In Pasaman, the early success of SPBE indicators reflects surface-level gains, yet the deeper transformation requires sustained political will, investment in infrastructure, and a digital literacy framework that empowers civil servants. The SPBE score jump was achieved in part by introducing internal dashboards and e-archives, but more complex elements such as integrated citizen feedback platforms and digital identity infrastructure remain at early stages. For SPBE to truly create public value, its use must move from compliance-based reporting to facilitating real-time accountability and interactivity between government and citizens (Hajra & Aggarwal, 2023).

Moreover, the partial realization of the SPBE target reveals a common challenge found in decentralized bureaucracies uneven digital maturity across departments. SPBE should not be seen merely as a technical system but as a medium of institutional communication and performance exposure (Sinclair, 1995). In the context of Pasaman, this is further complicated by the lack of a unified data governance policy, as the "Satu Data Indonesia" initiative has not yet been fully localized. Ethical accountability in public institutions entails relational obligations to citizens, not just to higher bureaucratic structures (Shearer, 2002). If SPBE is to meet its transformative promise, Pasaman must close the gap between symbolic progress and substantive digital infrastructure, including improving access in rural areas and formalizing cross-sector data standards. The growing emphasis on digital public services must also be accompanied by citizen-focused usability, or risk becoming a performative exercise rather than a substantive governance reform (McKernan & McPhail, 2012).

2.   Institutional Accountability and SAKIP Performance

The consistent achievement of a BB predicate in the Government Institution Performance Accountability System (SAKIP) by the Pasaman Communication Office over the years 2022 and 2023 underscores a degree of administrative stability and adherence to national performance standards. This performance suggests that the office has embedded a formalized system of planning, execution, and evaluation within its operational cycle, aligning with the principles of good governance. Accountability in public institutions is a relational mechanism through which actions are justified to stakeholders, both internal and external (Roberts, 1991). In the case of Diskominfo Pasaman, the BB rating signals that the institution has achieved more than just operational output it has fulfilled its obligations to render performance visible and explainable. However, the stagnation at the BB level also reflects a plateau that could

indicate the need for a qualitative shift toward higher-order accountability practices, such as outcome-based performance indicators and participatory evaluation mechanisms (Shaferi et al., 2024)

The literature supports the notion that accountability should evolve from a narrow focus on compliance toward a broader model that incorporates learning, responsiveness, and ethical responsibility. "Accounterability" goes beyond conventional audit trails and involves reflexive engagement with the consequences of institutional action (McKernan & McPhail, 2012). Effective accountability systems must be grounded in institutional memory and must adapt to contextual changes, especially in rapidly evolving digital environments (Cordery et al., 2019). In the case of Pasaman, while administrative documents such as LAKIP, Rencana Kerja Tahunan (RKT), and Renstra are well-documented and publicly accessible, their utilization in internal feedback loops and policy iteration remains unclear. The reliance on top-down reporting mechanisms may have led to compliance without reflection, resulting in a BB score that appears "safe" but not progressive. Institutional learning and performance dialogue need to be enhanced if the Office is to break through the ceiling and achieve higher SAKIP ratings, such as A or AA.
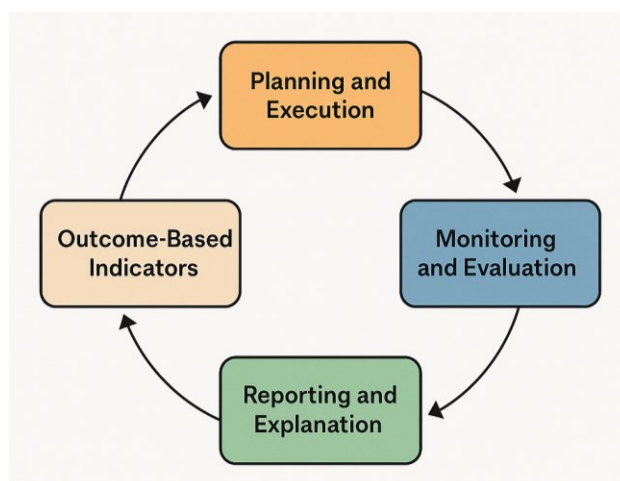

Figure 1. Model Institutional Accountability
Source: Author, 2025

The "Institutional Accountability" model illustrated above represents a continuous cycle of public sector governance that ensures transparency, performance, and responsiveness. It begins with Planning and Execution, where strategic goals and programs are implemented, followed by Monitoring and Evaluation, which assesses progress and identifies areas for improvement. Next, Reporting and Explanation involves disclosing performance outcomes and justifying decisions to stakeholders, fostering trust and oversight. Finally, Outcome-Based Indicators ensure that institutional actions are measured not just by outputs, but by their actual impact on public welfare feeding back into the planning stage for continuous improvement. This cyclical approach aligns with multidimensional accountability theory, emphasizing both procedural compliance and meaningful results.

Furthermore, performance accountability in a digital governance era must be closely tied to public value creation and citizen involvement. The "chameleon" view of accountability recognizes multiple discourses financial, ethical, political, administrative and encourages institutions to shift across them depending on context (Sinclair, 1995). In practice, this means that Diskominfo Pasaman should begin expanding its accountability

scope from bureaucratic reporting to include transparency tools such as open dashboards, public satisfaction indices, and stakeholder consultations. Decision-making quality improves under conditions of perceived accountability, reinforcing the idea that higher visibility can lead to better policy outcomes (Simonson & Nye, 1992). However, aspirations for transparency often exceed institutional capacity, resulting in "aspirational accountability" that may create pressure without support (Schmitz et al., 2012). Therefore, any strategy to upgrade SAKIP scores must be accompanied by internal capacity-building and the institutionalization of feedback mechanisms that go beyond numeric compliance and emphasize continuous organizational improvement.

3.   Program Execution and Budget Realization

The evaluation of program realization in the 2023 LAKIP reveals that the Pasaman Communication Office achieved 100% physical realization and 97.02% financial realization, surpassing the minimum target of 95%. This resulted in a total execution effectiveness rate of 102.12%, which reflects a commendable level of fiscal discipline and operational delivery. In contrast, the 2022 performance was slightly stronger, with both physical and financial realizations at 100%. While a minor decline is noted in financial absorption, the overall efficiency in program implementation confirms that the institution is capable of executing its plans with a high degree of reliability. Strong performance in budget execution demonstrates the alignment between institutional capacity and strategic intent, where plans are not only made but effectively resourced and executed (Taylor, 2013). This alignment is particularly crucial in public sector organizations, where budget absorption is a proxy for the credibility of administrative planning.

Nonetheless, numerical performance must be interpreted carefully, especially when analyzing underlying program quality, strategic coherence, and responsiveness. Institutions may meet physical targets without contributing to lasting change or public benefit (Stewart, 2009). In Pasaman, several programs such as IT equipment procurement, media coordination, and cybersecurity training were executed according to plan (Supriyanto, 2024). However, the impact of these initiatives on broader SPBE readiness and citizen service access remains less explored in the report. Accounting systems are deeply intertwined with their organizational contexts; thus, good numbers can sometimes conceal operational fragilities or missed strategic opportunities (Botelho, 2021). In this case, the absence of outcome indicators such as citizen satisfaction scores, user engagement metrics, or system interoperability levels makes it difficult to fully assess the effectiveness of the implemented programs beyond their budgetary realization.

A further complexity arises from the challenge of adaptive governance and real-time performance correction. Feedback loops in budgetary governance are crucial, whereby institutions not only spend according to plan but also adjust in response to shifting priorities or unexpected disruptions (Mutiganda, 2013). The 2023 LAKIP suggests that Diskominfo Pasaman did not significantly revise its program portfolio despite emerging issues such as regulatory delays and human resource constraints. This static planning model may inhibit institutional agility. Performance-based financing mechanisms can enhance institutional responsiveness when accompanied by robust accountability structures (Mayumana et al., 2017). Pasaman could benefit from adopting a dynamic budgeting model that incorporates performance reviews at mid-year intervals, allowing for reallocation and optimization. Accountability policies that integrate strategic re-assessment can serve as mediating factors between administrative structure and

performance sustainability (Yang & Zhu, 2022). Thus, future enhancements in program realization should not only aim at full execution but also at adaptability and long-term policy alignment.

4.   Challenges and Strategic Recommendations

Despite notable progress in SPBE implementation and program realization, the Pasaman Communication Office continues to face critical structural and strategic challenges. The most pressing issue lies in the shortage of skilled human resources, particularly in information technology, cybersecurity, and data governance. This deficit has hindered the development of crucial digital initiatives such as the Satu Data Indonesia portal, which remains at the concept stage due to technical and administrative delays. Accountability systems are only as effective as the people operating them; without adequate human capital, even the most advanced digital infrastructure cannot fulfill its governance functions (Cordery et al., 2019). Moreover, digital performance is not merely a matter of system availability, but of organizational readiness, cross-sector collaboration, and continuous learning all of which require competent personnel (Goncharenko, 2019). In Pasaman's case, while infrastructure and applications have been introduced, the depth of use, customization, and integration is limited, often due to the limited number of trained staff capable of optimizing system features.

Beyond internal capacity constraints, external systemic issues also impede performance. One such challenge is the delay in the issuance of supporting legal frameworks, particularly the Peraturan Bupati (Regent Regulation) on digital signatures and electronic certificates. Although an MoU was signed with BSSN in 2023, the regulatory instrument that provides legal legitimacy to these practices was still under review at year-end. This legal gap undermines the enforceability and scalability of SPBE components, such as e-signature adoption in document processing. Digital accountability depends on synchronized legal-institutional frameworks that ensure user confidence, system security, and data protection (Kuruppu et al., 2022). When digital transformation efforts advance faster than legal adaptation, institutions risk creating informal or insecure systems (Emanuel & Emanuel, 1996). To mitigate this, Pasaman must institutionalize an agile policy development process that is responsive to digital reform demands and anticipates regulatory requirements alongside technological changes.

Another significant challenge is infrastructure inequality, especially in blank spot areas that remain disconnected from broadband and cellular networks. This spatial digital divide directly contradicts the inclusive ethos of SPBE and poses long-term risks to service equity. Digital governance without equal access leads to performative transparency where systems exist but are functionally inaccessible to many users (Madianou et al., 2016). This scenario undermines the legitimacy of digital initiatives and exacerbates perceptions of elite-centered governance. To address this, strategic collaboration with private telecom providers and BAKTI (Badan Aksesibilitas Telekomunikasi dan Informasi) is essential to expand coverage and service quality. Decentralized implementation must be matched by national support mechanisms to ensure uniform service standards (Tingey-Holyoak et al., 2013).

CONCLUSION

The evaluation of the Pasaman Communication Office's performance in implementing the Electronic-Based Government System (SPBE) and public services reflects a notable trajectory of institutional progress, albeit with several critical challenges. The increase in SPBE implementation from 20% in 2022 to 50% in 2023

demonstrates a significant shift in administrative practices and digital alignment. This advancement, while falling short of the 55% target, signifies that the agency is increasingly embracing digital transformation through infrastructural improvements, internal capacity building, and stronger inter-agency coordination. Moreover, the sustained BB predicate in SAKIP assessments underscores consistency in planning and accountability, providing a credible platform for future development. These improvements mark an important step forward in realizing a more transparent, responsive, and adaptive regional governance model aligned with Indonesia's national digital transformation agenda.

However, the analysis also reveals structural limitations that threaten the sustainability of this momentum. Persistent gaps in human resource competencies, incomplete legal frameworks, and digital infrastructure inequality in remote areas constrain the office's ability to fully leverage digital systems. While program realization scores are high particularly in financial and physical execution there is limited evidence of outcome-based evaluation mechanisms or citizen-centered performance metrics. This suggests that while numerical targets are being met, the qualitative depth of service improvement and digital equity remains limited. The presence of aspirational accountability without adequate institutional support risks fostering a compliance-centric rather than a learning-driven governance environment. These constraints reflect broader challenges faced by local governments in adapting to the multidimensional demands of SPBE implementation.

Therefore, a more holistic strategy is needed one that integrates legal reform, digital literacy, inter-agency governance, and inclusive infrastructure development. Strategic recommendations include formalizing the regulatory instruments supporting SPBE, investing in ICT human capital, expanding network accessibility in underserved regions, and embedding participatory accountability frameworks that involve citizens in service evaluation. By doing so, Pasaman's Communication Office can transition from basic digital adaptation to a mature model of digital governance that prioritizes sustainability, equity, and measurable public value. Furthermore, the lessons drawn from this evaluation offer valuable insights not only for the regency itself but also for other local governments navigating similar transitions, reinforcing the role of context-aware, accountable, and adaptive governance in the digital era.

ACKNOWLEDGEMENT

REFERENCES
Agostino, D., Bracci, E., & Steccolini, I. (2022). Accounting and accountability for the digital transformation of public services. *Financial Accountability and Management*, 38(2), 145–151. https://doi.org/10.1111/FAAM.12314

Agostino, Deborah., Saliterer, I., & Steccolini, I. (2022). Digitalization, accounting and accountability: A literature review and reflections on future research in public services. *Financial Accountability and Management*, 38(2), 152–176. https://doi.org/10.1111/FAAM.12301

Botelho, F. H. F. (2021). Accessibility to digital technology: Virtual barriers, real opportunities. *Assistive Technology*, 33(sup1), 27–34. https://doi.org/10.1080/10400435.2021.1945705

Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40. https://doi.org/10.3316/QRJ0902027/FULL/XML

Cordery, C., Belal, A. R., & Thomson, I. (2019). NGO accounting and accountability: past, present and future. *Accounting Forum*, 43(1), 1–15. https://doi.org/10.1080/01559982.2019.1593577

Cordery, C., & Deguchi, M. (2018). Charity registration and reporting: a cross-jurisdictional and theoretical analysis of regulatory impact. *Public Management Review*, 20(9), 1332–1352. https://doi.org/10.1080/14719037.2017.1383717

Cordery, C., Goncharenko, G., Polzer, T., McConville, D., & Belal, A. (2023). NGOs' performance, governance, and accountability in the era of digital transformation. *The British Accounting Review*, 55(5), 101239. https://doi.org/10.1016/J.BAR.2023.101239

Cordery, C. J., Crawford, L., Breen, O. B., & Morgan, G. G. (2019). International practices, beliefs and values in not-for-profit financial reporting. *Accounting Forum*, 43(1), 16–41. https://doi.org/10.1080/01559982.2019.1589906

Creswell, J. W., & Poth, C. N. (2016). Qualitative Inquiry and Research Design: Choosing Among Five Approaches. In *Sage Publications*. Washington DC, United States of America: Sage publications.

Emanuel, E. J., & Emanuel, L. L. (1996). What is accountability in health care? *Annals of Internal Medicine*, 124(2), 229–239. https://doi.org/10.7326/0003-4819-124-2-199601150-00007

Flick, U. (2022). *An Introduction to Qualitative Research*. SAGE Publications.

Goncharenko, G. (2019). The accountability of advocacy NGOs: insights from the online community of practice. *Accounting Forum*, 43(1), 135–160. https://doi.org/10.1080/01559982.2019.1589901

Hajra, V., & Aggarwal, A. (2023). Unveiling the antecedents of senior citizens' behavioural intentions to travel: A mixed-method approach. *Tourism and Hospitality Research*, 23(3), 312–331. https://doi.org/10.1177/14673584221085459

Kuruppu, S. C., Dissanayake, D., & de Villiers, C. (2022). How can NGO accountability practices be improved with technologies such as blockchain and triple-entry accounting? *Accounting, Auditing and Accountability Journal*, 35(7), 1714–1742. https://doi.org/10.1108/AAAJ-10-2020-4972

Madianou, M., Ong, J. C., Longboan, L., & Cornelio, J. S. (2016). The Appearance of Accountability: Communication Technologies and Power Asymmetries in Humanitarian Aid and Disaster Recovery. *Journal of Communication*, 66(6), 960–981. https://doi.org/10.1111/JCOM.12258

Mayumana, I., Borghi, J., Anselmi, L., Mamdani, M., & Lange, S. (2017). Effects of Payment for Performance on accountability mechanisms: Evidence from Pwani, Tanzania. *Social Science and Medicine*, 179, 61–73. https://doi.org/10.1016/j.socscimed.2017.02.022

McKernan, J. F., & McPhail, K. (2012). Accountability and Accounterability. *Critical Perspectives on Accounting*, 23(3), 177–182. https://doi.org/10.1016/j.cpa.2011.12.003

Morgan, N. A., Jayachandran, S., Hulland, J., Kumar, B., Katsikeas, C., & Somosi, A. (2022). Marketing performance assessment and accountability: Process and outcomes. *International Journal of Research in Marketing*, 39(2), 462–481. https://doi.org/10.1016/J.IJRESMAR.2021.10.008

Mutiganda, J. C. (2013). Budgetary governance and accountability in public sector organisations: An institutional and critical realism approach. *Critical Perspectives on Accounting*, 24(7–8), 518–531. https://doi.org/10.1016/j.cpa.2013.08.003

Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, 16(4), 355–368. https://doi.org/10.1016/0361-3682(91)90027-C

Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability - understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, 10(4), 443–456. https://doi.org/10.1016/0361-3682(85)90005-4

Saliterer, I., & Korac, S. (2013). Performance information use by politicians and public managers for internal control and external accountability purposes. *Critical Perspectives on Accounting*, 24(7–8), 502–517. https://doi.org/10.1016/j.cpa.2013.08.001

Saxton, G. D., & Guo, C. (2011). Accountability online: Understanding the web-based accountability practices of nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 40(2), 270–295. https://doi.org/10.1177/0899764009341086

Schmitz, H. P., Raggo, P., & Bruno-van Vijfeijken, T. (2012). Accountability of Transnational NGOs: Aspirations vs. Practice. *Nonprofit and Voluntary Sector Quarterly*, 41(6), 1175–1194. https://doi.org/10.1177/0899764011431165

Shaferi, I., Laksana, R. D., Nawarini, A. T., & Widiastuti, E. (2024). Determining performance with accountability policy as a mediating factor in agricultural public service organizations. *BIO Web of Conferences*, 130. https://doi.org/10.1051/BIOCONF/202413008002

Shearer, T. (2002). Ethics and accountability: From the for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6), 541–573. https://doi.org/10.1016/S0361-3682(01)00036-8

Simonson, I., & Nye, P. (1992). The effect of accountability on susceptibility to decision errors. *Organizational Behavior and Human Decision Processes*, 51(3), 416–446. https://doi.org/10.1016/0749-5978(92)90020-8

Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, 20(2–3), 219–237. https://doi.org/10.1016/0361-3682(93)E0003-Y

Stewart, D. W. (2009). Marketing accountability: Linking marketing actions to financial results. *Journal of Business Research*, 62(6), 636–643. https://doi.org/10.1016/j.jbusres.2008.02.005

Supriyanto, T. (2024). The Influence of Social Media on Political Participation in the Digital Era. *International Journal of Social and Political Sciences*, 1(1), 43–54. https://doi.org/10.69812/IJSPS.V1I1.46

Taylor, Z. (2013). Rethinking planning culture: A new institutionalist approach. *Town Planning Review*, 84(6), 683–702. https://doi.org/10.3828/TPR.2013.36

Tingey-Holyoak, J. L., Pisaniello, J. D., Burritt, R. L., & Spassis, A. (2013). Incorporating on-farm water storage safety into catchment policy frameworks: International best practice policy for private dam safety accountability and assurance. *Land Use Policy*, 33, 61–70. https://doi.org/10.1016/j.landusepol.2012.12.011

Yang, H., & Zhu, X. (2022). Research on Green Innovation Performance of Manufacturing Industry and Its Improvement Path in China. *Sustainability (Switzerland)*, 14(13). https://doi.org/10.3390/SU14138000

Yin, R. K. (2018). Case Study Research and Applications Design and Methods Sixth Edition. In *Japan Marketing Journal* (6th ed., Issue 2). SAGE Publication.