

Analysis of Accountability in Increasing Community Satisfaction and Level of Investment Participation Amount of Capital Entering North Penajam Paser Regency

Muhammad Syarip¹, Hasniaty², Muliyadi Hamid³

^{1,2,3} *Fajar University, Makassar*

Abstract

This research aims to identify accountability practices implemented by the Department of Investment and One Stop Integrated Services (DPMPTSP) North Penajam Paser Regency (PPU) and their relationship with community satisfaction with services and the level of investment participation, which is measured by the amount of capital entering the area. . This research explores how accountability in public services can influence community satisfaction and the extent to which such accountability practices contribute to increased investment in PPU districts.

The research method used was a qualitative approach with in-depth interviews with a number of key informants, including the head of the DPMPTSP, the head of the service sector, and the head of the complaints section. Data was collected through interviews, observations, and documentation studies related to accountability practices, complaint management systems, and mechanisms for improving service quality and investment. Data analysis was carried out using interactive model analysis techniques.

The research results show that the accountability practices carried out by DPMPTSP Kab. PPU, such as the application of information technology, employee training, and an effective complaint management system, has a positive impact on community satisfaction. The community feels more satisfied with the transparency and ease of accessing services, which in turn increases investment participation in the area. The application of good accountability principles contributes to increasing the amount of incoming capital and makes a significant contribution to local economic development. This research underscores the importance of implementing consistent accountability practices in improving the quality of public services and attracting investment.

Keywords: Accountability, Community Satisfaction, Level of Investment Participation

Copyright (c) 2024 Hasniaty

✉Corresponding author:

Email Address: nitahasniaty@gmail.com

INTRODUCTION

This research focuses on the importance of good governance in improving the quality of public services, especially in the North Penajam Paser Regency Investment and One Stop Services Service (DPMPTSP). DPMPTSP plays a vital role in supporting investment and economic growth in the area which is now designated as the National Capital. Implementation of the One Stop Integrated Service concept aims to simplify administrative processes, create a conducive environment for investment, and improve the quality of public services. This success can be seen from the consistent increase in the Community Satisfaction Index (IKM) in the last three years,

reflecting DPMPTSP's commitment to improving service quality, including through the implementation of the SIPESAN system (Serambi Nusantara Business Non-Licensing System), which digitizes non-licensing services to increase transparency and efficiency.

However, despite positive achievements, DPMPTSP still faces challenges in the aspects of accountability and information disclosure. An evaluation from the Ministry of State Apparatus Empowerment and Bureaucratic Reform in 2022 revealed that DPMPTSP has not been optimal in providing services outside working hours, which can hinder maximum service for the community and investors. The lack of regulations regarding services outside of working days shows that there are weaknesses in the application of good governance principles, especially accountability.

Previous research by Febliany, Fitriyah, and Paselle (2014) showed that the successful implementation of One Stop Integrated Services had a significant impact on increasing investor and public confidence in local government. In addition, research by Harsini (2018) emphasizes the importance of government responsiveness in responding to increasing societal demands accompanied by increasing levels of knowledge and education. Meanwhile, Rondonuwu, Lopian, and Kairupan (2017) stated that accountability is one of the main indicators in realizing good governance, which also has a direct impact on the quality of public services.

In this context, this research aims to conduct an in-depth analysis of the level of information openness and accountability in the DPMPTSP of North Penajam Paser Regency. Through this analysis, it is hoped that effective recommendations and solutions can be produced for DPMPTSP to improve performance and services to the community and support economic growth in the region. Thus, this research can contribute to providing a better understanding of the importance of good governance in improving the quality of public services in the modern era.

Relationship Between Variables

Analysis of Accountability in Increasing Community Satisfaction and Level of Investment Participation Amount of Capital Entering North Penajam Paser Regency

This research explores the relationship between good governance, accountability, information openness, and the quality of public services in the context of the North Penajam Paser Regency Investment and One-Stop Integrated Services Service (DPMPTSP). Good governance acts as the main foundation that encourages the implementation of accountability in the delivery of public services. Accountability, as one of the core principles of good governance, ensures that all actions and policies taken by the government can be accounted for transparently to the public. In this research, accountability in DPMPTSP plays an important role in maintaining integrity and increasing public and investor confidence in the services provided.

Good accountability directly correlates with improving the quality of public services. Research by Febliany, Fitriyah, and Paselle (2014) shows that the successful implementation of One Stop Integrated Services has a great influence on increasing investor confidence in local governments. When accountability is implemented effectively, the public and investors can experience transparency in the licensing and investment process. This not only increases positive perceptions of public services but also contributes to increasing the Community Satisfaction Index (IKM), as can be seen from the DPMPTSP achievements in recent years.

In addition, the high quality of public services attracts more investment to North Penajam Paser Regency. Investors tend to choose regions that offer efficient, transparent and uncomplicated

administrative processes. In line with research by Harsini (2018), which emphasizes the importance of government responsiveness in facing increasing public demands, this research shows that the quality of public services is a key variable that influences investment flows, which ultimately have an impact on regional economic growth.

Information disclosure is also a crucial element in strengthening accountability in DPMPTSP. By providing transparent access to information, DPMPTSP can build public trust and ensure that licensing and administration processes are carried out openly and can be accounted for. Research by Rondonuwu, Lopian, and Kairupan (2017) underlines that accountability and information openness are important indicators in realizing good governance, which has direct implications for the quality of public services.

Information openness not only strengthens accountability, but also has a positive impact on the quality of public services. Communities and investors who have access to clear and open information tend to be more satisfied with the services they receive, which then increases the Community Satisfaction Index (IKM) and strengthens the positive image of DPMPTSP in the eyes of the public.

Overall, this research confirms that good governance forms the foundation for accountability and information transparency, which in turn influences the quality of public services. Improving the quality of public services through accountability and openness of information is a key factor in attracting investment and supporting economic growth in North Penajam Paser Regency. It is hoped that this research can provide effective recommendations for DPMPTSP in improving performance and public services, as well as strengthening relations between the government, community and investors in the area, so that the framework for this research is as follows :

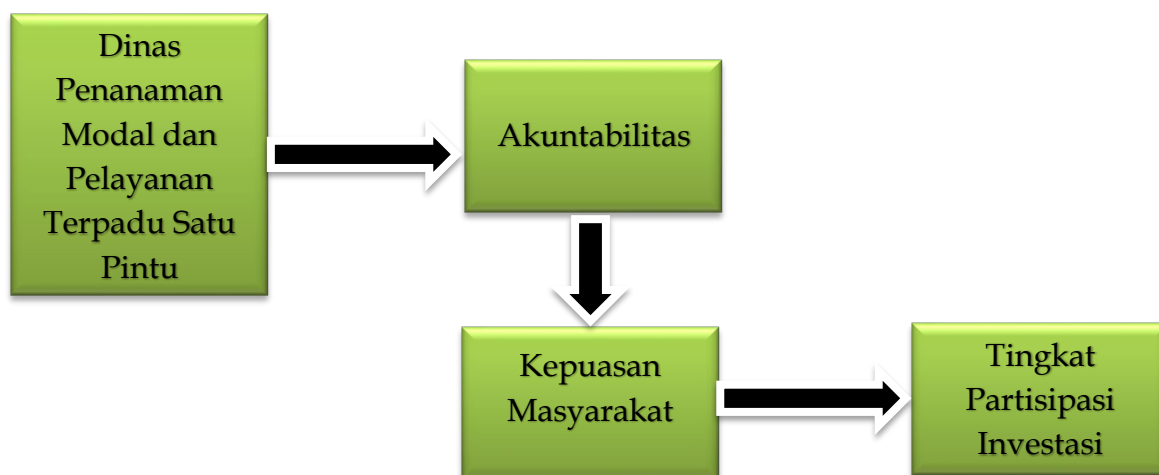


Figure 1: Framework of Thought

METHODOLOGY

This research uses a qualitative descriptive approach. Qualitative research or what is often called a naturalistic research method because the research is carried out in natural conditions (*natural setting*), is called a qualitative research method, because the data collected and the analysis is more qualitative in nature (Sugiyono, 2018) . Furthermore, the research method applied is descriptive research, which focuses on description, analysis and interpretation of existing data to provide a clear picture of the phenomenon or variable being studied (Arikunto, 2013) . The informants in this research were the Head of North Penajam Paser Regency DPMPTSP, Head of the Policy, Complaints and Information Section, Head of the Complaints, Policy, Data and Service Reporting Division, Head of the Licensing and Non-Licensing Service Delivery Division, Investors.

Data Analysis Methods

Data analysis in qualitative research will involve several steps to explore meaning, patterns, and findings that emerge from interviews, observations, and other qualitative data sources. The following are some general steps in qualitative data analysis:

1. Thematic Coding

After the data was collected, thematic coding was carried out. Identify units of information or phrases related to the research topic, such as efficient use of the budget, diversification of income sources, regional independence, and fiscal development. These codes can include key concepts, views, and experiences that emerge in the data.

2. Code Categorization and Classification

Organizing the codes that have been arranged into larger categories or themes. Classify the information into a conceptual framework appropriate to the research objectives.

3. Identify Patterns and Relationships

Identify general patterns or relationships between categories and themes. Then see whether there is a connection between accountability, public services and investors.

4. Deep Investigation

Conduct in-depth investigations of interesting or complex findings. Develop a deeper understanding of the context and significance of the findings.

5. Triangulation

Using triangulation, namely comparing findings from various data sources or data collection methods to validate or support emerging findings.

6. Narrative Composition

Developing a cohesive and contextual narrative that explains qualitative findings. Connect the findings back to the research questions and research objectives.

7. Revision and Reflection

During the analysis process, continuous revision and reflection are carried out. Consider whether the findings are consistent with related literature, whether there are unanticipated patterns, and how the findings may contribute to further understanding.

8. Preparation of Conclusions and Recommendations

Finally, draw up conclusions that describe the main findings and provide policy recommendations or directions for further research if necessary.

RESULTS AND DISCUSSION

1. Accountability Practices

In this research, accountability is measured using four indicators, namely accountability for public service performance, accountability for public service costs and

accountability for public service products. The results of this research show that accountability for public service products in the North Penajam Paser Regency DPMPTSP has been improved through simplifying procedures and appropriate work mechanisms. with the conditions that have been determined. One of the efforts made is the use of information technology to increase service efficiency and transparency. DPMPTSP Kab. PPU continuously develops and updates the Online Single Submission (OSS) system to simplify the investment licensing and monitoring process. In addition, the implementation of E-government by utilizing technology to speed up access to services, including through interactive web portals, as well as the application of the latest technology in administration and service processes, has increased the efficiency and accuracy of public services.

In addition, the implementation of the One-Stop Service policy ensures that all types of permits and related services can be accessed through one service point. This reduces bureaucracy and minimizes the potential for discrimination or unfair treatment. DPMPTSP Kab. PPU also implements clear and standardized Standard Operating Procedures (SOP) for all types of services, including guidelines for service times, fees charged, and stages that must be followed. This SOP is published openly so that the public knows their rights and obligations. With these policies, DPMPTSP Kab. PPU has succeeded in increasing the accountability of public service products, providing easy access, and increasing public trust in the services provided

2. Community Satisfaction with Services

Community satisfaction in the context of this research is measured by indicators 1) Service quality, 2) Responsiveness , 3) availability of resources, 4) transparency and accountability, 5) Community Participation, 6) Equality and Justice 7) Management of Complaints and Feedback.

From the results of the research above, information can be obtained that the quality of service at DPMPTSP North Penajam Paser Regency (PPU Regency) has been improved through various comprehensive and integrated efforts. Head of DPMPTSP Kab. The PPU explained several main initiatives carried out, including supervision of investment, technical guidance (Bimtek) for risk-based business licensing, and implementation of supervision of risk-based business licensing. Apart from that, DPMPTSP Kab. PPU also plays an active role in resolving problems and obstacles faced by investors in carrying out their business activities, as well as providing incentives and facilitating investment. These efforts show the commitment of DPMPTSP Kab. PPU to create a conducive investment climate and increase investor satisfaction through responsive and proactive services.

Apart from that, the Head of Planning, Climate Development, Promotion and Control of Investment Implementation DPMPTSP Kab. PPU added that the pick-up service for service users who require permits is an innovative step to increase access and convenience for the community and business actors. Improving the quality of Human Resources (HR) through ASN participation in various training is also the main focus to ensure professional and competent services. Evaluation of facilities and infrastructure is carried out periodically to ensure that all facilities meet the specified criteria, thereby supporting optimal service delivery. With these various efforts, DPMPTSP Kab. PPU has succeeded in improving the quality of public services, creating a better investment environment, and strengthening public and investor confidence in the services provided.

The results of this research show that an effective mechanism for managing complaints, input or suggestions from the community greatly contributes to improving

services and community satisfaction in DPMPTSP North Penajam Paser Regency (PPU Regency). DPMPTSP Kab. PPU has implemented a structured and systematic complaint and feedback handling process to ensure fast, transparent and effective responses. This process involves several special systems such as the Complaint Management Information System, Integrated Complaints Service (LAPOR), and mobile applications. This system allows efficient recording, tracking and management of complaints, as well as integration of complaint data with other service data for more comprehensive analysis. With this mechanism, DPMPTSP Kab. PPU can ensure that every complaint and input from the public is handled properly and used to continue to improve service quality. The concept put forward by Hasniaty (2023) is to serve consumers as best as possible, starting from listening to their wishes when negotiating to providing the best solutions. If adopted in this research, this concept provides an idea of how agencies provide services by listening to what they want in terms of service to providing the best solutions for the community.

Apart from that, the Head of the Complaints, Policy, Data and Reporting Services Division of DPMPTSP Kab. PPU added that complaints can be submitted through various channels, including the official website, call center, and face-to-face services at the District DPMPTSP office. PPU. The complaint service process is set within a maximum period of 17 days in accordance with service operational standards (SOP). The existence of various complaint channels makes it easier for the public to submit complaints and input, and ensures that each report is followed up quickly and transparently. Thus, DPMPTSP Kab. PPU succeeded in creating a responsive and accountable mechanism in handling public complaints, which in turn increased public trust and satisfaction with the services provided

3. Level of Community Participation in North Penajam Paser Regency

Based on the results of this research, North Penajam Paser Regency DPMPTSP (PPU Regency) has implemented a number of strategic steps to improve the quality of services to investors, with the main aim of ensuring satisfaction and sustainability of investment in the region. Some of the main efforts undertaken include monitoring investment, providing technical guidance (bimtek) related to risk-based licensing, and resolving problems and obstacles faced by investors in carrying out their business activities. Apart from that, DPMPTSP Kab. PPU also provides incentives and convenience in the investment process to create a more conducive and attractive investment environment. With these steps, DPMPTSP Kab. PPU tries to ensure that the investment process runs as expected and supports local economic growth.

Apart from that, DPMPTSP Kab. PPU has integrated technology in its efforts to improve the quality of service to investors. The development and updating of the Online Single Submission (OSS) system is one example of the application of technology which aims to simplify the investment licensing and monitoring process. The implementation of e-government, including the use of interactive web portals, aims to speed up access to services and increase efficiency and accuracy in administration. This technology allows DPMPTSP Kab. PPU to provide faster, transparent and responsive services, which are critical to attracting and retaining investors in the area.

Efforts to monitor and resolve problems faced by investors are an important part of improving service quality. DPMPTSP Kab. PPU is committed to handling any problems that arise during the investment process, including licensing and administrative issues. With a proactive and responsive approach, DPMPTSP Kab. PPU seeks to ensure that any obstacles

can be overcome quickly, which in turn supports the smooth and successful investment. Providing incentives and convenience is also part of the strategy to make the investment process more attractive and reduce obstacles for investors.

Implementation of technology and policies that are well integrated in DPMPSTSP Kab. PPU contributes to increasing the level of community investment participation in North Penajam Paser Regency. With a more efficient and transparent system, as well as ease in the licensing process, the public and potential investors feel more confident in investing. This increased service quality encourages higher investment participation, which in turn can attract more investors to contribute to regional economic growth.

CONCLUSION

Based on the results of the research and studies described previously, it can be concluded as follows:

1. Accountability practices in the North Penajam Paser Regency Government have a close relationship with the level of community satisfaction, especially investors. Accountability for public service performance, costs and public service products contributes to service quality, responsiveness, resource availability, as well as equality and fairness in services. Transparency and good community participation further strengthen community trust and satisfaction. Therefore, increasing accountability in various aspects of public services can be an effective strategy to increase public satisfaction and attract more investment.
2. Increasing accountability in the performance, costs and products of public services in North Penajam Paser Regency plays an important role in attracting investment participation. The increase in investment from 2,000 billion in 2023 to 2,552 billion in 2024 reflects investor confidence in transparency and efficiency in the management of public services. Investors tend to be more interested in investing in regions that demonstrate a commitment to accountability and continuous improvement, which ultimately supports economic growth and strengthens the investment attractiveness of the region

Reference

- Andi, F. (2019). Transparency of information on business license services at the Bone Regency Investment and One-Stop Integrated Services Service (DPMPSTSP). *Accounting, Accountability, and Organization Systems (AAOS)*, 1 (1), 1-18.
- Anggraini, R., & Legowo, M. (2018). Rationality of cellphone consumption among poor families in Kudubanjara Village. *Rationality of Mobile Phone Consumption in Poor Families in Kudubanjara Village*, 06 (01), 1-6.
- Arikunto, S. (2013). *Research Procedures: A Practical Approach*. Jakarta: Rineke Cipta.
- Azis, I., Fatmawati, & Mone, A. (2021). Transparency of Information on Business License Services at the Bantaeng Regency One Stop Investment and Integrated Services Service. *Journal of Public Administration Student Scientific Studies*, 2 (5), 1677-1690. Retrieved from <https://journal.unismuh.ac.id/index.php/kimap/index>
- Danbolt, J., Eshraghi, A., & Lukas, M. (2022). Investment transparency and the disposition effect. *European Financial Management*, 28 (3), 834-865. <https://doi.org/10.1111/eufm.12329>
- DPMPSTSP. (2024). Main Duties and Functions of the Department of Investment and One-Stop Integrated Services, North Penajam Paser Regency. Retrieved from <http://dpmpstsp.penajamkab.go.id/portal/tupoksi#:~:text=DPMPSTSP has the main task of implementing,%2C simplification%2C security and certainty.>
- Ekananda, M.D. (2020). Implementation of Good Governance-Based Public Services in Immigration Sector in Making Passports of the Republic of Indonesia. *Journal of Administration and International Development*, 1 (1), 93-104. <https://doi.org/10.52617/jaid.v1i1.229>
- Febliany, I., Fitriyah, N., & Paselle, E. (2014). Effectiveness of One Stop Integrated Services on Investment

- Absorption in East Kalimantan (Study at the Regional Licensing and Investment Agency of East Kalimantan Province). *Journal of Administrative Reform* , 2 (3), 410–420.
- Gutkevych , S. (2019). Investment Attractiveness Of Industries: Features And Trends. *Baltic Journal of Economic Studies* , 5 (3), 50–61. <https://doi.org/10.30525/2256-0742/2019-5-3-50-58>
- Haikal, MF, & Mauliana , D. (2022). Accountability and Transparency in Public Services (Case Study of E-KTP Services at the Tallo Makassar District Office). *Journal of Public Administration* , 28 (1), 89–112.
- Halim, A. (2017). *Regional Financial Accounting* . Jakarta: Salemba Empat.
- Handoyo, E. (2013). *Anti-Corruption Education* . Yogyakarta: Ombak Publishers.
- Harsini, H. (2018). Transparency of Public Services in the Pekanbaru City Investment and One-Stop Integrated Services Service. *Niara Journal* , 10 (2), 65–71. <https://doi.org/10.31849/nia.v10i2.1903>
- Hasnatiy, et al. 2023. Marketing Management (Internet of Things Perspective) Media Sains Indonesia. Bandung
- Hasnatiy. 2015. Marketing of Domestic Airline Services. Leotika Prio. Yogyakarta Indonesia
- Hasnatiy & Muafika. 2023. Journal of Economics and Digital Business Review ISSN: 2614-851X (Online). Volume 4 Issue 1 (2023) Pages 362 - 373
- Hendrawan, Rakhmat, & Nara, N. (2020). Quality of Public Services at the Capital Investment Service, One Stop Integrated Services, Small and Medium Enterprise Cooperatives, Central Mamuju Regency. *Journal Public Administration* , 6 (2), 162–175. Retrieved from <https://jurnal.unismuh.ac.id/index.php/kolaborasi/article/viewFile/3504/2780>
- Hossain, M. S. (2022). Impact of Disclosure Practices on Investment Decisions. *American Journal of Trade and Policy* , 9 (3), 103–110. <https://doi.org/10.18034/ajtp.v9i3.627>
- Istianto, B. (2011). *Government Management: In Public Service Perspective* . Jakarta: Mitra Discourse Media.
- Ivana, NYN, & Kurniawan, B. (2022). Implementation of the Public Information Openness Policy at the Lamongan Regency One-Stop Integrated Investment and Licensing Services Service. *Journal Knowledge Public Administration* , 10 (3), 995–1008.
- Imelda Febliany, Nur Fitriyah, Enos Paselle. 2014. Effectiveness of One Stop Integrated Services on Investment Absorption in East Kalimantan (Study of the Regional Licensing and Investment Agency of East Kalimantan Province). *Administrative Reform Journal*, Vol.2 No.3, September 2014.
- Jukur, S., Wiltgen Georgi, N., Tolhurst, R., Whittaker, L., Ozano , K., & Rao, V. K. (2023). Catalyzing effective social accountability systems through community participation. *Cities & Health* , 7 (6), 982–990. <https://doi.org/10.1080/23748834.2023.2240478>
- Kadarisman , M. (2012). Analysis on Factors that Influence Job Satisfaction of Government Employees. *Journal of Administrative Science & Organization* , 19 (1), 55–68.
- Khairudin , Soewito , & Aminah. (2021). *Portrait Public Trust , Good Governance and e-Government in Indonesia* . Banyumas : CV. Amerta Media.
- Kotler, P., & Keller, K. L. (2016). *Marketing Management 15 Global Edition* . England: Pearson Education Limited.
- Kusumastuti, PL (2014). *Grounding Transparency and Accountability in Public Sector Performance: Challenges for Democracy in the Future* . Jakarta: PT Gramedia Widiasarana Indonesia.
- Kutika, N., Posumah, J.H., & Mambo, R. (2021). Public Service Accountability at the Malalayang Subdistrict Office, Manado City. *Journal of Public Administration* , 105 (7), 43–52.
- LKIP. (2023). *Government Agency Performance Report (LKIP) Department of Investment and One Stop Integrated Services District. North Sharpener Paser in 2023* . Penajam Paser Utara: Government Agency Performance Report.
- Maharani, A. (2023). Implementation of the PTSP System as a Strategy for Optimizing Public Services and Eliminating Corrupt Practices. *PUSKAPSI Law Review* , 3 (2), 139–159.
- Mahardita, HR (2017). Effectiveness and efficiency of the work of state civil servants in the DPRD secretariat of East Kalimantan province. *EJournal of Government Studies* , 5 (1), 133–144. Retrieved from [https://ejournal.ip.fisip-unmul.ac.id/site/wp-content/uploads/2017/02/HayuningRizkiMahardita\(02-10-17-02-37-33\).pdf](https://ejournal.ip.fisip-unmul.ac.id/site/wp-content/uploads/2017/02/HayuningRizkiMahardita(02-10-17-02-37-33).pdf)
- Malik, F., & Abdulajid, S. (2023). Application of Good Governance Principles to the Quality of Public Services in Government Agencies as an Effort to Prevent Corruption Crimes (Study of the Civil Registry Population Service, and Agency. *Journal of Citizenship Education Undiksha* , 11 (3), 20–37. Retrieved from <https://ejournal.undiksha.ac.id/index.php/JJPP>
- Mardiasmo. (2018). *Public sector accounting* . Yogyakarta: Andi.
- Moenek, R., & Suwanda, D. (2019). *Good Governance: Regional Financial Management* . Bandung: Rosdakarya

Youth.

- Moleong, L. J. (2018). *Qualitative Research Methods*. Bandung: Rosdakarya Youth.
- Mulyawan, R. (2016). *Bureaucracy and Public Services*. Bandung: UNPAD Press.
- Nugroho, WA, Warka, M., & Zeinudin, M. (2022). Implementation Principles of Good Governance Against Management Source Village Income. *Tanjungpura Law Journal*, 6 (1), 62–77. <https://doi.org/10.26418/tlj.v6i1.47297>
- Nuriyanto. (2014). Maintenance Public Services in Indonesia, Are They Based on the Concept of "Welfare State"? *Constitutional Journal*, 11 (3), 428–453. <https://doi.org/10.31078/jk1132>
- Oyong, L. (2012). Information Asymmetry and Profit Management, A Review of Agency Relationships. *WIGA Journal*, 2 (1), 42–49. Get
- Pahlevi, R.W. (2020). *Corporate governance from an Islamic perspective implements corporate governance in accordance with Islamic sharia*. Yogyakarta: Creative Stelkendo.
- Prabowo, H., Suwanda, D., & Syafri, W. (2022). *Service Innovation in Public Organizations*. Bandung: Rosda Karya Youth. <https://doi.org/10.31845/jwk.v26i1.823>
- Rapindo, Aristi, MD, & Azhari, IP (2021). The Influence of Accountability, Transparency and Service Quality on Muzakki's Trust in Distributing Zakat to Baznas Riau Province. *Economics, Accounting and Business Journal*, 1 (1), 121–135.
- Ridwan, & Nawir, IS (2017). *Public Economics*. Yagyakarta: Student Library.
- Rondonuwu, BC, Lapien, MT, & Kairupan, J. (2017). Accountability for the performance of officers in public services in Sendangan Village, Kawangkoan District. *Executive Journal*, 1 (1), 1–11.
- Rosyada, D. (2012). *Democratic Education Paradigm*. Jakarta: Kencana.
- Rusfiana, Y., & Supriatna, C. (2021). *Understanding Government Bureaucracy and its Development*. Bandung: Alfabeta.
- Safrijal, Basyah, MN, & Ali Hasbi. (2016). Implementation of Good Governance Principles by Public Service Apparatus in North Kluet District, South Aceh Regency. *Journal Scientific Unsyiah Citizenship Education Students*, 1 (1), 176–191. Retrieved from <https://media.neliti.com/media/publications/187542-ID-penerapan-princi-principle-good-governanc.pdf>
- Sari, DC, Siregar, RT, Silalahi, M., Silitonga, HP, Alam, HV, Abidin, AZ, & Rahmat, A. (2020). *Government Management* (Vol. 4). Gorontalo: Ideas Publishing.
- Sedarmayanti. (2012). *Good governance: Building a Performance Management System to Increase Productivity Towards Good Governance*. Bandung: Mandar Maju.
- Sembiyeva, L., Ismailova, A., Christauskas, Č., & Nurmaganbetova, B. (2024). Enhancement of Performance Audit for Effective Budget Investments. *Public Policy and Administration*, 23 (1), 39–50. <https://doi.org/10.5755/j01.ppaa.53.1.33809>
- Sugiyono. (2017). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Sugiyono. (2018). *Educational Research Methods*. Bandung: Alfabeta.
- Tarandung, SN, Borong, A., & Tulusan, F. (2022). Application of Good Governance Principles in Improving the Quality of Public Services at the Sario District Office, Manado City. *Journal of Public Administration*, 4 (7), 254–263.
- Tethool, Y., Indartuti, E., & Soenarjanto, B. (2017). Public Services Based on Good Governance. *JPAP (Journal of Public Administration Research)*, 3 (1), 1–7.
- Umar, WA, Lewangka, O., & Setiawan, L. (2023). Implementation of the Principles of Good Governance at the Makassar City Investment and One-Stop Integrated Services Office. *Indonesian Journal of Business and Management*, 5 (2), 240–246. <https://doi.org/10.35965/jbm.v5i2.1924>
- Utami, ANF (2022). Application of Good Governance Principles in Formulating Regional Development Policy Programs at Bappedalitbang, Mamasa Regency. *Arajang: Journal of Social and Political Sciences*, 5 (1), 76–91. <https://doi.org/10.31605/arajang.v5i1.2494>
- Wainaina, H.N., & Muhindi, D.S. (2024). The Relationship Between Citizen Perceptions on Government Transparency and Economic Development: A Case of Thika Town Sub-County, in Kiambu County, Kenya. *Social Science and Humanities Journal*, 8 (07), 4250–4269. <https://doi.org/10.18535/sshj.v8i07.1198>