

# The Influence Of Accountability And Transparency In Realizing Good Public Services (At The Luwu District PDAM Office)

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## ABSTRACT

This research aims to determine the influence of accountability and transparency in realizing good public services. The object of the research is the Regional Drinking Water Company, which is one of the regional business units that operates in the distribution of clean water to the public or known as (PDAM). The instrument in this research is a questionnaire where PDAM staff are the respondents in this research. The variables in this research are accountability and transparency as independent variables. As for the public service variable, it is a dependent variable. The results of this research show that accountability and transparency have a positive influence in realizing good public services at the Luwu Regency PDAM office.

Keyword : Accountability, Transparency, Public Service

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh akuntabilitas dan transparansi dalam mewujudkan pelayanan publik yang baik. Objek penelitian adalah Perusahaan Daerah Air Minum merupakan salah satu unit usaha Daerah yang bergerak pada pendistribusian air bersih bagi publik atau dikenal dengan (PDAM). Instrument pada penelitian ini adalah kuisioner dimana staf PDAM merupakan responden dalam penelitian ini. Variabel dalam penelitian ini adalah akuntabilitas dan transparansi sebagai variabel independent. Adapun untuk variabel pelayanan publik merupakan variabel dependent. Hasil dari penelitian ini menunjukkan bahwa akuntabilitas dan transparansi berpengaruh positif dalam mewujudkan pelayanan publik yang baik pada kantor PDAM Kabupaten Luwu.

Kata Kunci : Akuntabilitas, Tranparansi, Pelayanan Publik



## 1. Introduction

Based on the 1945 law, the government is required to create a just, prosperous and prosperous society. So that all forms of activities carried out by the government are accountable, transparent, and can also be accepted by the wider community, useful in improving and realizing good community services (Dewi, 2018).

Accountability in terms of public services must be able to carry out its duties and obligations well, to the community or (general). in accordance with the terms and conditions in accordance with statutory regulations regarding public service activities. In other words, accountability in terms of public services refers to the ability to provide satisfactory services to the community (Yudistira, Sambiran, & Kimbal, 2022).

Transparency Refers to activities that are open or (transparent), in other words, transparency is the ease of accessing and obtaining accurate (relevant) information so that it is easily accepted and understood by the wider community or the public. Transparency in terms of public services is the ease with which the public or the public can access information regarding terms, policies, procedures and rules that have been set by the government in a clear and reliable manner (Karlina, 2018).

Public services or known as public services are a form of activity carried out by the government in fulfilling its duties and obligations as a provider of public service needs. In accordance with statutory and regulatory procedures in public services for every community and citizen. The types of services provided to the public. These services are in the form of goods, services and administrative services provided by community service providers (Rahmadana, Mawati, Siagian, Wargan-angin, et al, 2020).

Accountability and transparency for a minimum clean air regional company or commonly known as PDAM is a fairly good and efficient tool. As well as, playing an important role in supporting and realizing good public services. The obligations and duties of the (PDAM) office are as one of the agencies owned by the regional government which is fully obliged to the regional community in continuing and improving the competency of (PDAM) resources in providing services in the form of distribution of clean and healthy water apart from that. also \_ provides administrative services in the form of registration and new installations for the community, or the public (Husain, 2020).

The minimum clean air regional company in Luwu Regency (PDAM) located on Jalan Gunung Latimojong Belopa, Luwu Regency was established on August 9 2007 and is a regionally owned business entity (BUMD) which carries out its duties and obligations in managing the distribution of minimum clean air, and healthy for the community and customers of regional minimum clean water companies (PDAM). The demand for good public services does not mean that regional minimum clean water companies (PDAM) must always provide superior, satisfying and good services so that they can increase satisfaction among regional communities, especially customers of PDAM water companies.

## 1. Literature Review

### Accountability

Accountability is a matter of responsibility carried out by public institutions to carry out public organization activities which must be successful effectively and efficiently. With accountability in the activities of public organizations, it is an alternative program or policy to find out whether the targets of organizational performance have been carried out optimally so that accountability plays an important role in the policies that will be taken by public institutions in terms of being accountable for the policies and activities of public organizations. to the public and the people of the country (Jatmiko, 2020).

Accountability as a public service provider is responsibility for actions carried out by government organizations or as providers of public services to the public or communities receiving those services. The accountability of government organizations can be seen in how people make complaints to government organizations and how government organizations respond quickly to problems in public services that are useful for providing public needs (Sekeon, Sambiran, & Kimbal, 2022).

Because accountability functions as monitoring for work and providing responsibility for the community, the government in terms of public services needs to pay attention to aspects such as: (Accountability, relationships), (Results-oriented accountability), (Accountability requires reports), (Accountability requires consequences), and (Accountability improves performance).

### Transparency

Transparency means disclosure, in other words the transparency of the availability of relevant information so that it is easy for the public to obtain. Transparency is useful for the public in monitoring and participating directly in government organizations to find

out how government organizations regulate their rules and policies optimally and with goals (Sumatra, 2019).

Transparency or (openness) is carried out thoroughly and seriously so as to provide space for the public or society to participate or participate in public policy or management of public resources. In other words, transparency means that it is easily accessible, accurate, trustworthy and relevant for the public to obtain information about the policies that will be set by government organizations. In this case, transparency also plays an important role in public services, where public services must be open, easy to understand regarding procedures, cost policies, schedules and procedures for public services. So that in terms of transparency, there is a strong sense of mutual trust between the community (public) and government organizations (Malayati & Putri, 2018).

### Public Service

Public services explain all forms of service activities carried out by organizations and government agencies in the form of administrator services or goods. In accordance with the statutory regulations provided by the organization of public services, the aim is to meet the needs of the community (public). In other words, service to the community from the government is a community service that must continue to be improved, for example through public awareness of the state, and education. Because society wants a clean and democratic government. (Raharjo & Icuk, 2021).

Public service providers are carried out by a government organization and various service sectors function to provide basic rights and needs to the community or public. And as a way of giving hope from the public or (society) to government organizations regarding the performance of providing public services that are accountable and transparent (Widanti, 2020).

Public service means providing services to the community or public on the basis of providing interests/needs in accordance with statutory regulations and procedures or requirements that have been established by the public service provider. In supporting the process of realizing good public services, it must be based on the existence of providers/providers of public services, namely government organizations, service recipients or the public, and the terms and conditions of public services or community service rules (Hardiansyah, 2018).

The population in this study consists of the entire Luwu Regency PDAM office staff totaling 90 people. The population makes it easier for researchers as a first step in conducting research aimed at obtaining data, as well as important documents, which support relationships and linkages in distributing questionnaires to informants so that researchers can draw conclusions and results obtained while conducting this research at the Luwu Regency PDAM office.

This data collection technique uses a questionnaire technique or what is usually called the monitoring method. This method is a method of conducting interviews with responding parties or parties involved in the research by giving questionnaires or asking several questions to responders, namely employees and staff of the Luwu Regency PDAM office.

## Results and Discussion

This research was conducted at the Luwu Regency PDAM office with a total of 90 people by distributing questionnaires. The characteristics of the respondents were aimed at knowing such as name, gender, age and position, which is important data and evidence that researchers must analyze in order to support the success of the research. . The characteristics of the respondents who have been analyzed by researchers are explained in the following table:

Based on the results of the characteristics of respondents based on gender, it shows that the frequency value is more dominant for men at 63 people and the frequency value for women at 27 people for a total of 90 respondents. Meanwhile, the percentage results also show that men are more dominant at 70.0 and the percentage for women is 30.0 with a total of 100.0. there are several things that can be explained in this study, namely as follows:

Accountability and transparency are prospects, tools, or methods used to improve and realize good public services for the Luwu Regency PDAM office so that superior service can be achieved. In order to increase customer satisfaction and trust in the use of clean drinking water, Regional PDAM as (distributor) and customers as (service users/consumers).

The percentage results obtained for the three variables, namely the Accountability variable X1, show that the actual percentage score for the Accountability variable obtained the lowest value of 52.2 percent. with an average percentage of 83.0 percent, the highest

score was 86.4 percent and was included in the good category. The Transparency Variable And the Public Service variable Y shows the percentage results. Based on the data from the table above, it shows the percentage results of the actual score for the public service variable, the lowest value is 81.1 percent, the average percentage is 83 percent, the highest value is 88 percent and is included in the good category. .

The results of hypothesis testing in research using SPSS 29.0 for Windows 2023 obtained the equation  $Y = 391X_1 + 355X_2$  showing that the Accountability variable has a positive influence on variable Y or public services, which means that every 1 unit increase in variable  $X_1$  will affect Variable Y by 0.391. Variable  $X_2$  shows that the variable Transparency has a positive influence on variable Y or public services, which means that every 1 unit increase in variable Then testing the F test hypothesis using SPSS 29.0 obtained an f-count or f-total value of 30,640. So it can be concluded that in testing the F test hypothesis there is an influence of the variables Accountability  $X_1$ , Transparency There is an influence of the variables Accountability  $X_1$ , Transparency  $X_2$  on the Public Service variable Y.

This is in line with research conducted by Laras Isyarani (2021), the results of this research show that there is an influence of public service accountability on community satisfaction at the Bulukumba district population and civil registration office. With the results of the Croncbach Alpha determinant test for variable

### Conclusion and Suggestion

Based on the results of research on the Influence of Accountability and Transparency in Realizing Public Services at the Luwu Regency PDAM Office, it was concluded that the three variables, namely variables  $X_1$  Accountability,  $X_2$  Transparency, and Y Public Services are in the good category and have a positive influence on Public Services. At the Luwu Regency PDAM office.

There are suggestions that can be considered by parties to improve future research: Luwu Regency PDAM employees should pay more attention to the procedures for preparing SAP-based financial reports (Government Accounting Standards) in the field of Accountability. They should also be more sensitive, responsive and transparent in handling complaints by individuals/the public. Furthermore, there should be more emphasis on achieving the vision and mission of the organization so that it can improve and realize good public services. It is hoped that future researchers can develop this research using qualitative methods.

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