

Tenacity of Accountability in Local Government to Achieve Public Trust

Nor Zaini Zainal Abidin^{1*}, Shahriza Ilyana Ramli¹, Nur Irinah Mohamad Sirat², Nurul Mazrah Manshor²

*Corresponding Author

¹ Faculty of Administrative Science and Policy Studies, University Teknologi MARA Cawangan Kedah, Kampus Sungai Petani, Kedah, Malaysia

² Faculty of Law, Universiti Teknologi MARA Cawangan Kedah, Kampus Sungai Petani, Kedah, Malaysia

zaini637@uitm.edu.my, ilyana@uitm.edu.my, irinah@uitm.edu.my, mazrah@uitm.edu.my
Tel: +60192626364

Abstract

The uncertainty in determining the public's trust portrays public prejudices towards the government, especially in service delivery. As a field government, local government is a place of study in this matter. Being the closest to the public, the work and services of local government are primarily subject to public scrutiny and questions. Accountability means excellent services and general satisfaction, which can lead to public trust. Three important accountability activities have been chosen to assess public trust. By using Smart-PLS to test the variables, encouraging results were derived in terms of the accountability of public servants towards public trust.

Keywords: public trust; accountability; local government; service delivery

eISSN: 2398-4287 © 2023. The Authors. Published for AMER and cE-Bs by e-International Publishing House, Ltd., UK. This is an open-access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>). Peer-review under the responsibility of AMER (Association of Malaysian Environment-Behaviour Researchers), and cE-Bs (Centre for Environment-Behaviour Studies), College of Built Environment, Universiti Teknologi MARA, Malaysia
DOI: <https://doi.org/10.21834/e-bpj.v8iSI13.5042>

1.0 Introduction

Public trust in government is twofold. The confidence in the government in power and the trust in government services. Hence, this kind of trust must be clarified and seasonal. The public's trust in the ruling government, especially in democratic countries, depends on the government's performance and political wits. In this sense, governments can be replaced, as has happened in many countries around the globe. Malaysia sees the dominance of the Alliance Party, or Barisan Nasional (BN), for 60 years being ousted by the Alliance of Hope, or Pakatan Harapan (PH). In a representative democracy, where the public's power is entrusted to the representatives, maintaining the public's trust and confidence is a fundamental responsibility of the public sector. Hence, the second part of public trust towards government centres around service delivery performance. Public trust is associated with the confidence and satisfaction of the public in receiving or experiencing services delivered by the public. In general, the people trusted the government with service delivery. This paper discusses public trust in service delivery by the local government as a field government.

Maintaining the public's trust and confidence is central to the purpose and outcomes of many public organisations. Service delivery performances stress the accountability of public servants in serving the public. Hence, the thrust of fulfilling general wishes by getting the best services is in the hands of public servants. Though it may be challenging due to the limitations in resources and the nature of the services that must encompass the public, accountability becomes a focal point in determining the value of the services delivered.

2.0 Literature Review

2.1 Local Government Service Delivery

Local governments are responsible for a range of essential services needed by local people every day. Among them are well-known functions such as waste management, licensing, pest control, etc. Some of which have been delegated to the private sector in several countries. Equitable and efficient service delivery is at the heart of local government's mandate. A global trend is to make governments

more accountable and responsive to local people. The evolution of local government, especially in service delivery, as seen in the U.S. and the U.K., has also enabled some improvement in other countries.

By having around 30 thousand governments in cities, the US varied greatly in its local and regional management. Each state has its constitution, which contains provisions for local government within the state. The reform and modernisation of local government resulted in states' empowerment of local government management by applying "home rule" provisions for local government. "Home rule" means that local governments can exercise all powers not prohibited to them. This means cities have great flexibility when meeting challenges. On the other hand, smaller towns can hire professional city managers to run the daily operations of government on a non-partisan basis (Katz, 2003; Briffault et al., 2020). However, in most cities, councils are passive and seldom act as policy innovators. Therefore, "sunshine laws" were introduced that forced the council to have open meetings with the public on nearly all matters (Saffel & Basehart, 2005; Robbins, 2022). The US local government began its service innovation in the 1980s due to financial constraints faced by the local government. They started to reexamine how they served their clients and regarded the public as customers or clients. Hence, many local services were privatised, and outsourcing came to replace large bureaucracies in large cities (Katz, 2003; Briffault et al., 2020).

Inspired by the transformation experienced in the US, UK local councils began their transformation in service delivery in the 1980s. Local councils in the UK have been hit hard financially since 2010. The UK government witnessed the movement towards privatisation during the Thatcher government (Nor Zaini, 2018).

On the other hand, the Malaysian local government also experienced transformation, starting with the establishment the Royal Commission of Inquiry led by Athi Nahappan in 1973. According to the report published by the commission, local government has been restructured, and their functions have been reorganised to give them more autonomy regarding service delivery. There are 144 local authorities in Malaysia, with 97 in West Malaysia and 47 in East Malaysia. Local authorities are very much involved in district development, becoming essential agencies in local district development.

2.2 Public Accountability and Public Value

Public service delivery is an essential element to be taken care of by any governmental body worldwide. It mirrors a country's image (National Centre for Governance Integrity and Anti-Corruption (GIACC), 2019). The smooth running of public service delivery, reflecting how government operations run, would affect public satisfaction with public service. Public service depends on the concept of public accountability. Every aspect of public service delivery needs to embed the value of public accountability, indirectly contributing to public satisfaction and enhancing public trust.

Public accountability has been debated in public administration but remains complex and unelaborated (Devaney, 2016). Public accountability is defined as the process whereby public sector entities and the individuals within them are responsible for their actions and decisions, including their stewardship of public funds and all aspects of performance, and submit themselves to appropriate external scrutiny (Devaney, 2016; Joseph et al., 2019).

In government service, there are two levels of service delivery: macro and micro levels of government. Hence, the concept of accountability implies both levels of government. The macro level of government implies the institutional level, the public sector at large, which constitutes ministries, and the departmental level of government. On the other hand, at the micro level, it represents the bureaucrats' level themselves, or it can be said to be at the personal level of the public administrator himself. Thus, the implications of accountability in terms of transparency and responsibility for public servants and public professionals, accountability as both personal and institutional, as well as being held accountable for internal and external domains (Rivera & Ward, 2017); on top of that, the accountability concept, which relates to transparency, responsiveness, and sustainability, is more clearly associated with policy, lawfulness, and impartiality in the legal aspect. These concepts also reflect the concept of good governance, which is a shift away from corruption, inefficiency, maladministration, secrecy, and red tape (Devaney, 2016; Ahmad & Barakat, 2019). In a democratic nation, the government must hold itself accountable for every public service delivery. The slopes in service delivery have created gaps in accountability and inefficient coordination among public agencies. The accountability practised in public service delivery would create public value as demanded by the public.

The concept of public value is vital to the government as it could sustain the power held by the government for the following and following terms of service. Scholars have been discussing public value terminology. Public value is known as the rise in people's aspirations and expectations. Their desire for customized services to meet their needs means that the public is increasingly vocal about what they want and do not want (Benington & Moore, 2010; Maclean & Titah, 2022). Public value is a framework for thinking about strategic management in the public sector. Thus, public value is an idea to be upheld by the government in thinking about and designing the services they will deliver to the public.

Initially, the public value context is seen as working hand in hand with public trust. Once the public value was served, it would create room for public trust to be created too. Trust is not obtained quickly, as it evolves occasionally and is built upon public perception, whether positively or negatively. The more the public is served with the value expected by them, the better their perception will eventually create deeper trust in them.

There is a volume of numbers and growing literature in social science fields of study related to public value and trust towards, among, and within organisations (Try & Radnor, 2007; Lindgreen et al., 2019). In the public value paradigm, multiple objectives are pursued by public managers, including narrower service objectives, broader outcomes, and the creation and maintenance of trust and legitimacy (O'Flynn, 2007; Hartley et al., 2019). Public value shapes exchanges between government and stakeholders, providing legitimation through trust, equity, voice, quality, and participation. On top of that, it is undeniably true that public value includes ideological impacts

(effects on beliefs, morals, or ethics) and administrative impacts (effects on public trust, image, integrity, and legitimacy of public officials and institutions) (Pyun & Gamassou, 2018).

In a nutshell, public value should be implemented in every public organisation to enhance customer satisfaction and trust because more trust in public service delivery can create more sustainability for public services (Yotawut, 2018). The failure of government public service delivery, whether institutionally or personally, would lead to a failure to uphold public accountability, which could contribute to better public value and trust. The loss of public trust would have ripple effects on the government.

2.3 Strategies for Enhancing Accountability and Outcomes of Accountability Improvement

Accountability is a must in an organisation. It ensures effective and efficient public service delivery. There are many ways to enhance accountability among public servants in local government. Among the topics frequently discussed by scholars is leadership in any public organisation. A suitable and fit leadership style can promote higher accountability among its employees. Not to mention that leadership qualities were found to influence enhancing accountability in the public sector (Matthew et al., 2020; Tran et al., 2021; White & Rezanian, 2019).

Many leadership styles can be adopted in an organisation; however, transformational leadership is the most effective leadership style that influences accountability (Kuo et al., 2021). Transformational leaders inspire followers to transcend their self-interests and can have a reflective and extraordinary effect on followers (Robbins & Judge, 2018). Hence, the transformational leader will strongly affect organisational citizenship behaviour among employees (Ramalu & Mohamad, 2016) and indirectly transform the employees' accountability for job performance. The employees' accountability will be enhanced, indirectly improving public service delivery. On top of that, accountability can also be enhanced by emphasising internal control or auditing within the organisation (Muhtar et al., 2021). Internal control can be regarded as management control by experts. It is done to promote transparency, accountability, responsibility, and fairness to the concerned party, especially the public, the government's targeted group. On top of that, the internal control implemented can also improve the overall employees' performance.

Improving accountability for social equity focuses on administrators' strategies to improve fairness (McCandless, 2018). It may benefit both; non-minority and minority groups subjected to unjust practices should benefit the most (Hong, 2016a, 2016b; Foust, 2018). Thus, accountability presents justice and fairness to the public at large. On top of that, improving accountability in local government can contribute towards creating public value. Public value can be a concept that can be employed in the delivery of services. Public value is a popular term that can take a pragmatic view of a framework to gather information using a process to improve the quality of public managers' decisions (Yotawut, 2018). Research has shown that the accountability of employees is needed to mould the direction of focus and public servants' thinking as well as their productivity and behaviour (Kuo, 2018). It also needs to be shaped to support the creation of public value.

2.4 Public Trust in Government

Citizens trust the government more when they are happy. A survey by Christensen and Lagreid (2005) and Yotawut (2018) found people's general trust in the government. A high level of trust in one institution tends to extend to other institutions. The single most crucial factor is general satisfaction with democracy. Moreover, satisfied citizens with specific public services generally trust public institutions more than dissatisfied citizens. However, Kim (2005) acknowledged that public trust in the government has been an issue. It has fluctuated and is indecisive whenever a country has political turmoil.

Nevertheless, the mismatch between public expectations and actual government performance worsens the issue of public trust in government. Citizens want better health care, higher quality service delivery, and superior crime prevention, and overlooking the massive burdens imposed by the government contributes to the pervasive belief that public employees are incompetent, wasteful, dishonest, and untrustworthy (Mishra & Attri, 2020). However, the factors determining public trust in government are not necessarily the same for every country and may differ over time. Bouckaert and de Walle (2003) and Sun et al. (2019) stressed that there is no clear evidence of what influences trust in government and whether it has to do with the government's actions.

2.5 Theoretical Foundation

Inglehart (2008) suggested that individuals who satisfied these materialist values would gradually transform into post-materialists'. Post-materialist is the opposite of materialist, and it stresses the importance of non-material needs and satisfaction (Inglehart, 2008). The post-materialist concern comprises self-expression values (de Walle et al., 2008), priority on belongings, aesthetic aspiration, personal and political freedom, participation, equality, tolerance, self-indulgence, and self-actualisation. However, reform theory explains that citizens mostly derive satisfaction from large proportions of government units because of economies of scale in service delivery (Reddick et al., 2022). As such, post-materialism ideas cannot disregard citizen satisfaction, which depends on the services received and direct experience.

3.0 Data and Methods

The study focused on accountability practices among local government employees and how they influence public trust among citizens in Kuala Lumpur City Hall (DBKL) and Selangor local authorities. Three approaches to accountability were investigated: (1) accountability activities; (2) service performance and outcomes; and (3) challenges of accountability. Simple random sampling was used, stating that "every element in the population has a known and equal chance of being selected as a subject" (Sekaran & Bougie, 2013: 247). Selangor has twelve local authorities, of which five were randomly selected to represent the city council, two for the municipal council, and two for

the district council. In addition, each local authority has an unequal number of staff compared to each other. Each sample size was determined by the number of staff in that local authority. Thus, 1300 questionnaires were distributed, and 708 were returned, yielding 57.6% of accepted questionnaires. The study applied the partial least squares modelling technique (SMART-PLS), which provided the answers below:

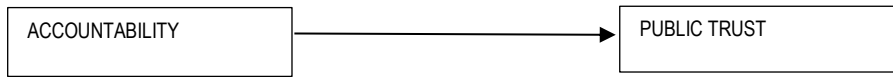


Fig. 1: Direct Relationship between Accountability and Public Trust
(Source: Nor Zaini, 2018)

4.0 Findings

This section presents the main research results. To assess the model developed, Smart-PLS was applied based on path modelling. Then the bootstrapping of 1000 resamples was used to generate the standard error of the estimate and t-values than 0.5, which is significant at $p < 0.01$. The Average Variance Extracted (AVE) for both constructs also exceeded 0.5. Whereas Composite Reliability (CRs) was higher than 0.7, and the same goes for Cronbach alpha values, where it exceeded 0.7

4.1 Assessment of the Measurement Model

This section conducted confirmatory factor analysis for the scales' reliability, convergent validity and discriminant validity, as indicated in Table 1. Most item loadings were more extensive than 0.5 (significant at $p < 0.1$). The Average Variance Extracted (AVE), Composite Reliability (CR) and Cronbach alpha values exceeded the threshold value and were accepted.

Table 1. Result of the Measurement Model

Model Construct	Measurement Items	Loading	AVE ^a	CR ^b	Alpha
Public Trust	PT1	0.639	0.527	0.847	0.775
	PT2	0.692			
	PT4	0.745			
	PT5	0.752			
	PT6	0.793			
Accountability	AC4	0.731	0.529	0.940	0.932
	AC5	0.736			
	AC6	0.745			
	AC7	0.663			
	AC8	0.737			
	AC10	0.749			
	AC18	0.729			

Note: an Average Variance Extracted (AVE) = (summation of the square of the factor loadings) / ((summation of the square of the factor loadings) + (summation of the error variances))

b Composite Reliability (CR) = (square of the summation of the factor loadings) / ((square of the summation of the factor loadings) + (square of the summation of the error variances))
(Source: Nor Zaini, 2018)

The next step is the result for discriminant validity. The test on discriminant validity indicates the extent to which a given construct differs from another latent construct (Hair et al., 2011). As indicated in Table 2, the square root of the AVE was tested against the intercorrelations of the construct with the other construct in the model to ensure discriminant validity. The square root of the AVE exceeded the correlation with other variables.

Table 2: Discriminant Validity of Constructs

	Accountability	Public Trust
Accountability	0.728	0.827
Public Trust	0.631	

Note: The diagonal represents the square root of the AVE extracted, while the other represents the correlation
(Source: Nor Zaini, 2018)

4.2 Assessment of the Structural Model

Next is the hypothesis assessment, as shown in Table 3 and Figure 2. H1 (Accountability has a positive effect towards public trust) was established based on the research model, as shown in Figure 2. The hypothesis (H1) was found to be significantly related and supported.

Table 3: Path Coefficient and Hypothesis Testing

Hypothesis	Relationship	Path Coefficient	SE	T-value	decision
H ₁	Accountability → Public Trust	0.072	0.036	1.998**	SUPPORTED

(Source: Nor Zaini, 2018)

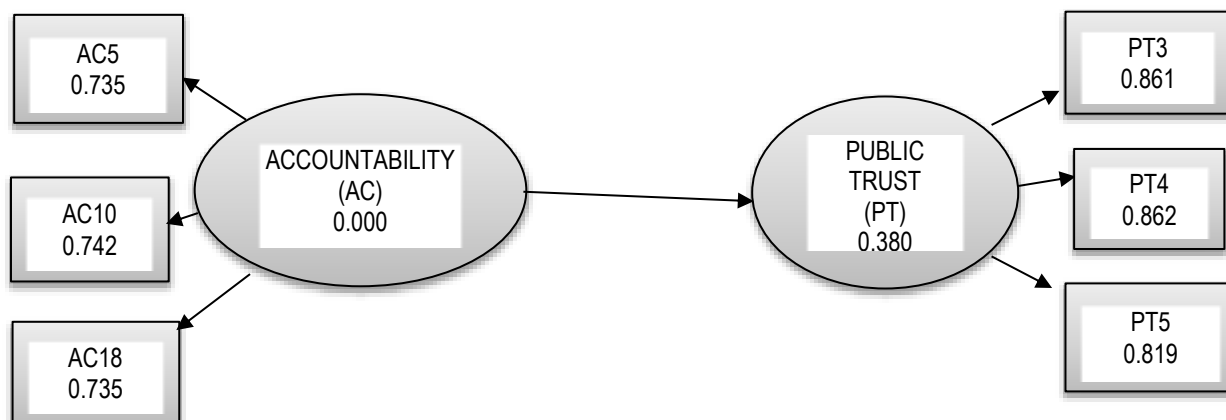


Figure 2: The Research Model
(Source: Nor Zaini, 2018)

5.0 Discussion

Accountability differs across time and within and between organisations. Martinsen and Jorgenson (2010) stressed that organisational characteristics and the nature of accountability have contributed to the differences in the level of accountability. Studies suggest that accountability is flexible and depends on other factors such as values, trust, interaction, and such (Martinsen & Jorgenson, 2010). Thus, accountability is a readily accepted concept that may fit well in any context or situation. The study's findings align with the previous findings on accountability in relation to ethical accountability in an organisation by Xie and Peng (2009) and Ingenhoff and Sommer (2010). The result proved that accountability is highly required in an organisation.

However, it is also recognised that accountability relationships are complicated because organisations often must deal with competing accountability demands (Ebrahim, 2005). Thus, accountability is a relational concept that cannot stand alone. Bovens (2005) identified that accountability applies to multiple actors: the authority, the public, and themselves. This is further explained by Schillemans (2008) in terms of horizontal accountability, "which refers to accountability activities with peers, equals, stakeholders, or those outside the hierarchical relationship. The asymmetric accountability relationship would result in a situation where accountability is most felt or practised in the agency. Since this research focuses on achieving public trust through accountability, the study identified three aspects of accountability: accountability activities, challenges of accountability, and service activities and outcomes that investigate the accountability of employees in routine work operations. Factor loadings showed that accountability activities achieved the highest loadings (0.731, 0.775, 0.736, and 0.729, respectively) compared to challenges of accountability and service activities and outcomes. This result implies that the local authorities studied adhere to accountability practices in safeguarding financial records, focusing on service performance, and monitoring service delivery.

6.0 Conclusion

Accountability is vital to building trust among the public. The government of today tries its best to enhance accountability among public servants. However, not much can be gained from all the efforts made by the government. Democratic principle makes the matter worse, as the occurrence of elections to choose the ruling government every two, three, and five years makes it difficult for the public to trust the government continuously. Most of the time, the competing political parties make promises to rectify the "wrong" done by the previous ruling government. Nevertheless, is it enough? Most of the time, service delivery and government policy become the testing grounds for the present government's authority. Alas, where shall we consider accountability? How do we ensure accountability practises are genuinely practised by public servants? Every time a government changes, the style of governance also changes accordingly. Therefore, public servants, especially those dealing directly with the public, must focus and be steadfast in practising accountability regardless of the political turmoil inside and outside the country. Accountability can ensure public trust. That is a certainty.

Paper Contribution to Related Field of Study

This paper contributed to Public Administration, Public Management and Local Government.

References

- Ahmad, A.T.H. & Barakat, K. (2019). Impact of accountability on the performance of police service: Palestinian police case study. *Journal of Public Affairs*, 19(2), 1-10.
- Bennington, J., & Moore, M. H. (2010). Public Value: Theory and Practice. In *Macmillan International Higher Education* (Eds.). Palgrave Macmillan.

- Bouckaert, G. & de Walle, S.V. (2003). Public service performance and trust in government: The problem of causality. *International Journal of Public Administration* 26(8/9), 891-914.
- Bovens, M. (2005). Public accountability. In E. Ferlie, L.E. Lynn Jr. & C. Pollitt (Eds.), *The Oxford Handbook of Public Management*. Oxford: Oxford University Press.
- Briffault, R., Davidson, N.M., Diller, P.A., Fox, S., Reynolds, L. Scharff, E.A., Schragger, R. and Su, R. (2020). *Principles of Home Rule for the Twenty-First Century*, National League of Cities, February 12, 2020; Fordham law legal studies research paper no. 3539617; University of Virginia school of Law Public Law & legal theory research paper no. 2020-16 (2020)
- Christensen, T., & Laegreid, P. (2005). Trust in government, the relative importance of service satisfaction, political factor and demography. *Public Performance and Management Review*, 28 (4), 487-511.
- Devaney, L. (2016). Good governance? Perceptions of accountability, transparency and effectiveness in Irish food risk governance. *Food Policy*, 62, 1–10.
- Ebrahim, A. (2005). Accountability myopia: Losing sights of organizational learning. *Nonprofit and Voluntary Sector Quarterly*, 34(1), 56-87.
- Foust, M.A. (2018). Loyalty, justice and rights: Royce and police ethics in twenty-first century America. *Criminal Justice Ethics*, 37(1), 36-54.
- Hartley, J., Parker, S. & Beashel, J. (2019). Leading and recognizing public value. *Public Administration*, 97(2), 264-278.
- Hong, S. (2016a). Does increasing ethnic representativeness reduce police misconduct? Evidence from police reform in England and Wales, *Public Administration Review*, xx(May), 1-11.
- Hong, S. (2016b). Representative Bureaucracy, Organizational Integrity, and Citizen Coproduction: Does an increase in police ethnic representativeness reduce crime? *Journal of Policy Analysis and Management*, 35(1), 11-33.
- Hair, J.F., Ringle, C.M. and Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2), 139-151.
- Joseph, C., Gunawan, J., Madi, N., Janggu, T., Rahmat, M. & Mohamed, N. (2019). Realising sustainable development goals via online integrity framework disclosure: Evidence from Malaysian and Indonesian local authorities. *Journal of Cleaner Production*, 215, 112-122.
- Ingenhoff, D., & Sommer, K. (2010). Trust in companies and CEOs: A comparative study of the main influences. *Journal of Business Ethics*, 95, 339–355.
- Katz, E. (2003). Response to change by State and Local Government. *An Electronic Journal of the U.S. Department of State. Issues of Democracy, State and Local Governments: Adapting to Change*.
- Kelly, G., Mulgan, G., & Muers, S. (2002). Creating Public Value: An Analytical Framework for Public Service Reform. *Strategy Unit, Cabinet Office, UK Government*, 1–35.
- Kim, S. E. (2005). The role of trust in the modern administrative state: An integrative model. *Journal of Administration and Society*, 37(5), 611–635.
- Kuo, C., Ni, Y.-L., Wu, C.-H., Duh, R.-R., Chen, M.-Y., & Chang, C. (2021). When Can Felt Accountability Promote Innovative Work Behavior? The Role of Transformational Leadership. *Personnel Review*, 51(7), 1807–1822.
- Lindgreen, A., Koenig-Lewis, N., Kitchener, M., Brewer, J. D., Moore, M. H., & Meynhardt, T. (2019). Public value: Deepening, Enriching, and Broadening The Theory and Practice. In *Routledge* (Eds). Taylor & Francis Group.
- MacLean, D., & Titah, R. (2022). A Systematic Literature Review of Empirical Research on the Impacts of e-Government: A Public Value Perspective. *Public Administration Review*, 82(1), 23–38.
- Matthew, O. A., Babajide, A. A., Osobohien, R., Adeniji, A., Ewetan, O. O., Adu, O., Adegboye, F., Olokoyo, F. O., Adediran, O., Urhie, E., Edafe, O., & Itua, O. (2020). Challenges of Accountability and Development in Nigeria: An Auto-regressive Distributed Lag Approach. *Journal of Money Laundering Control*, 23(2), 387–402.
- Martinsen, D., & Jørgensen, T.B.(2010). Accountability as a differentiated value in supranational governance. *The American Review of Public Administration*, 40, 742-759.
- McCandless, S. (2018). Improving Community Relations: How Police Strategies to Improve Accountability for Social Equity Affect Citizen Perceptions. *Public Integrity*, 20(4), 370–385.
- Muhtar, Ariffin, T., & Sutaryo. (2021). Performance Accountability in Indonesian Local Governments: Does Monitoring Work? *International Journal of Business and Society*, 22(3), 1673–1692.
- Mishra, J., & Attri, V. (2020). Governance, Public Service Delivery and Trust in Government. *Studies in Indian Politics*, 8(2), 186–202.
- National Centre for Governance Integrity and Anti-Corruption (GIACC). (2019). *National Anti-Corruption Plan 2019 - 2023*.
- Nor Zaini, Z.A. (2018). Accountability and Public Trust in Local Government Services. Unpublished PhD Thesis.
- O'Flynn, J. (2007). From New Public Management to Public Value: Paradigmatic Change and Managerial Implications. *Australian Journal of Public Administration*, 66(3), 353–366.
- Pyun, H. O., & Edey Gamassou, C. (2018). Looking for Public Administration Theories? *Public Organization Review*, 18(2), 245–261.
- Reddick, C.G., Perlman, B. J. & Demir, T. (2022). Citizen Satisfaction with Public Service Delivery: A Test of Alternative Theories. *Canadian Public Administration*, 65(2), 352-371.

- Rivera, M. A., & Ward, J. D. (2017). Toward an Analytical Framework for the Study of Race and Police Violence. *Public Administration Review*, 77(2), 242–250.
- Robbins, S. P., & Judge, T. A. (2018). *Essentials of Organizational Behaviour* (14th ed.).
- Robbins, I. (2022). Sunshine Laws Behind the Clouds: Limited Transparency in a Time of National Emergency. *UC Davis Law Review*, 56(1), 1-67.
- Saffel, D.C., & Basehart, H. (2005). *State and Local Government: Politics and public policies*. McGraw Hill Company: New York.
- Sekaran, U. & Bougie, R. (2013). *Research methods for business: A skill-building approach* (6th eds). United Kingdom: John Wiley & Sons, Inc.
- Schillemans, T. (2008). Accountability in the shadow of hierarchy: The horizontal accountability of agencies. *Public Organization Review*, 8, 175-194.
- Sri Ramalu, S., & Mohamad Rashid, Z. (2016). Islamic Work Ethic and Organizational Citizenship Behaviour : A Study Among Civil Servants in Malaysia. *South East Asia Journal of Contemporary Business, Economics, and Law*, 11(2), 52–61.
- Sun, I. Y., Han, Z., Wu, Y., & Farmer, A. K. (2019). Trust in the Police in Rural China: a Comparison Between Villagers and Local Officials. *Asian Journal of Criminology Criminology*, 14(3), 241–258.
- Tran, Y. T., Nguyen, N. P., & Hoang, T. C. (2021). Effects of leadership and accounting capacity on accountability through the quality of financial reporting by public organisations in Vietnam. *Journal of Asia Business Studies*, 15(3), 484–502.
- Try, D., & Radnor, Z. (2007). Developing an Understanding of Results-based Management Through Public Value Theory. *International Journal of Public Sector Management*, 20(7), 655–673.
- Wallmeier, F., Helmig, B., & Feeney, M. K. (2018). Knowledge Construction in Public Administration: *Public Administration Review*, 00(00), 1–12.
- White, S., & Rezanian, D. (2019). The Impact of Coaches' Ethical Leadership Behaviour on Athletes' Voice and Performance. The Role of Accountability. *Sport, Business and Management: An International Journal*, 9(5).
- Yotawut, M. (2018). Examining progress in research on public value. *Kasetsart Journal of Social Sciences*, 39(1), 168–173.
- Xie, Y., & Peng, S. (2009). How to repair customer trust after negative publicity: The roles of competence, integrity, benevolence and forgiveness. *Journal of Psychology and Marketing*, 26(7), 572-589.