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Redefining Accounting Education: Balancing Technological Innovation with Ethics and Sustainability

Beyond Size and Politics: Why Administrative Responsiveness Matters Most for Municipal Transparency in Javanese Cities

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Abstract

Transparency and accountability of local governments in Indonesia still show significant variation. Previous studies tend to emphasise structural factors such as government size and political competition, but have not explored the role of administrative responsiveness. This study aims to examine whether administrative responsiveness provides a stronger explanation than traditional factors in determining the transparency and accountability of city governments on the island of Java. The study uses a quantitative design with panel data from 28 cities in Java during the period 2019-2023 (140 observations). Data were collected from the Board of Audit, SAKIP evaluations, public satisfaction surveys, and the General Election Commission. The analysis uses ordinal logistic regression to test the influence of government size, administrative responsiveness, and the political environment on transparency and accountability, with financial reporting quality as a control variable. The results show that government size and the political environment have no significant effect. Administrative responsiveness showed a marginally significant positive effect ($\beta=1.569$; $p=0.092$; $OR=4.80$). The most interesting finding was that the quality of financial reporting had a significant negative effect ($\beta=-0.687$; $p=0.005$), indicating a trade-off between formal audit compliance and substantive transparency. The findings challenge assumptions of resource determinism and political competition in governance. Administrative responsiveness, although not statistically significant, shows the strongest substantive association. The audit quality paradox reveals that formal compliance does not automatically result in genuine transparency. Practical implications suggest the need to focus on day-to-day operational practices and citizen-government interactions, rather than just structural capacity building. This study contributes by demonstrating the importance of behavioural dimensions in local government transparency. Null findings for traditional factors and paradoxical findings for audit quality open up a new research agenda. Future research needs to use larger samples, more refined measures of responsiveness, and designs that allow for stronger causal inferences to confirm the relationships found in this study.

Keywords: government transparency, accountability, administrative responsiveness, local governance, Indonesia

INTRODUCTION

The imperative of transparency and accountability in local government has become increasingly critical in the context of rapid urbanisation and democratic decentralisation in developing countries. The island of Java, as the demographic and economic heart of Indonesia, presents an interesting case for examining municipal governance practices, accommodating around 56% of the national population—more than 150 million people—within a relatively compact geographical area. This concentration of urban population contributes to around 60% of Indonesia's Gross Domestic Product, making cities in Java the main engines of economic growth and national development. The significance of effective municipal governance in these urban centres goes beyond mere administrative efficiency, as it directly impacts the quality of life of more than half of the country's citizens and shapes the trajectory of Indonesia's democratic consolidation. Despite constitutional guarantees and regulatory frameworks mandating government transparency and accountability since the implementation of regional autonomy in 2001, substantial variations remain in how city governments in Java operationalise these democratic principles. The diversity among 28 city governments spread across four provinces—West Java (9 cities), East Java (9 cities), Central Java (6 cities), and Banten (4 cities)—provides a natural laboratory for investigating the determinants of transparency and accountability in the context of rapid urbanisation. Understanding what drives city governments towards greater openness and responsiveness to citizens has profound implications not only for Indonesia's democratic governance, but also for comparative studies of urban governance in Southeast Asia, which is undergoing rapid urbanisation.

Persistent challenges in achieving satisfactory levels of transparency and accountability among Indonesian city governments reveal systemic weaknesses in contemporary urban governance structures. Empirical evidence shows that despite regulatory mandates requiring public disclosure of government operations and financial management, actual implementation remains highly uneven across cities in Java, with approximately 30.7% of observations in the 2019–2023 period classified as having low levels of transparency and accountability, while only 58.6% achieved high ratings. This alarming distribution indicates that nearly half of city governance agencies fail to meet satisfactory standards of public openness and accountability, potentially affecting millions of urban residents who depend on local government services. Opacity in city government operations manifests itself in various dimensions: limited access to public information, delayed or incomplete financial reporting, inadequate mechanisms for citizen participation in policy formulation, and weak responsiveness to public complaints and aspirations.

Previous research by Sofyani et al., (2022) found that accountability and transparency significantly influence public trust in village governments, suggesting that similar dynamics may operate at the city government level but with greater complexity given the scale and diversity of urban populations. This issue is exacerbated by the traditional emphasis in academic literature and policy discourse on structural factors such as government size and political competition, while potentially neglecting the operational dimension of how governments actually engage with and respond to citizens. Gamayuni, (2018) demonstrates that the competence of internal auditors influences local government accountability, but this represents only one aspect of a broader governance ecosystem that includes administrative responsiveness as a potentially crucial but under-examined element. The persistence of this transparency and accountability deficit despite two decades of decentralisation suggests that conventional approaches focusing primarily on structural reform and monitoring mechanisms may be inadequate without addressing the fundamental issue of administrative responsiveness to citizens' needs and expectations.

Low administrative responsiveness in city governance not only reflects procedural weaknesses, but also has multiple impacts on public trust, service quality, and democratic legitimacy. When the government fails to respond quickly and effectively to citizens' complaints, the quality of public services declines, especially for vulnerable groups who do not have alternative access. Eny & Sri (2018) show that government unresponsiveness in conflict areas exacerbates the provision of public services, while Sari et al., (2021) find that digital participation has not been effective due to the weak commitment of officials to follow up on citizens' aspirations. This condition accelerates the erosion of public trust, encourages political apathy, and weakens democratic accountability. In the long term, citizens may turn to informal channels such as patronage or corruption to access public services, while businesses face regulatory uncertainty that hinders investment. The lack of responsiveness also deepens social inequality because influential groups find it easier to navigate the bureaucracy than ordinary citizens. As a result, weak administrative responsiveness is not merely a technical problem, but a threat to social justice, economic stability, and the legitimacy of democratic governance in Indonesia's growing cities.

Scientific studies on the determinants of transparency and accountability in city governments generally focus on structural and political factors, producing important insights but still neglecting the internal operational dimension. Most studies emphasise the size of the government—measured by budget, staff, or assets—as the main determinant of transparency, assuming that greater capacity allows for the implementation of more effective accountability mechanisms. Rafique et al., (2023) highlight legal and administrative barriers to public participation, but do not explore the extent to which governments respond to citizen input. The political environment has also been extensively studied, with the argument that electoral competition and political fragmentation encourage openness due to incentives to differentiate oneself. However, Arifin, (2021) shows that monitoring is not effective without institutional capacity and political will. Meanwhile, e-government studies Yulian et al., (2024) highlight the role of digitalisation in accelerating development and governance, but do not examine the aspect of administrative responsiveness. Thus, most of the literature assumes that transparency arises from resources and external pressures, whereas the extent to which the bureaucracy responds to citizens' needs may be the key to effective urban governance.

Although research on urban governance in Indonesia is quite extensive, there are still significant gaps regarding the relative role of administrative responsiveness compared to conventional structural determinants of transparency and accountability. Most studies treat responsiveness merely as a result of good governance, rather than as a key determining factor. In fact, the capacity and speed of the government in responding to the needs, complaints and aspirations of citizens can be a key variable that transcends the influence of government size and the political environment. This gap is important because policy reforms often focus on structural aspects—such as budget increases, monitoring systems, and electoral competition—but neglect the more efficient path of increasing bureaucratic responsiveness. Cities in Java, with their high urbanisation, social diversity, and complex decentralisation frameworks, offer an ideal context for empirically testing this relationship. However, to date, no study has systematically analysed the interaction between government size, political environment, and administrative responsiveness, while controlling for factors such as financial reporting quality. The absence of panel studies with ordinal logistic regression across cities also indicates a methodological gap that limits our causal understanding of the main determinants of municipal government transparency and accountability.

Penelitian ini menjawab celah empiris dengan meneliti sejauh mana **responsivitas administrasi** memengaruhi transparansi dan akuntabilitas pemerintah kota dibandingkan ukuran pemerintah dan lingkungan politik di kota-kota Jawa selama 2019–2023. Tujuannya: (1) mengukur signifikansi efek responsivitas administrasi setelah mengontrol ukuran pemerintah, lingkungan politik, dan kualitas pelaporan keuangan; (2) membandingkan kepentingan relatif responsivitas

terhadap determinan konvensional; dan (3) menilai apakah responsivitas menjadi faktor paling berpengaruh dalam meningkatkan transparansi dan akuntabilitas. Analisis menggunakan data panel 28 kota di empat provinsi Jawa selama lima tahun (140 observasi) dengan model **regresi logistik ordinal**, memanfaatkan data dari BPK, survei kepuasan masyarakat, evaluasi kinerja instansi, serta indeks kompetisi politik dari KPU. Secara teoretis, penelitian ini menantang dominasi faktor struktural dengan menyoroti dimensi operasional tata kelola; secara metodologis, memperlihatkan penerapan regresi logistik ordinal dalam konteks negara berkembang; dan secara praktis, menawarkan bukti bahwa peningkatan responsivitas administrasi dapat menjadi jalur yang lebih berdampak dan efisien dibandingkan ekspansi sumber daya atau rekayasa politik. Implikasinya meluas ke negara berkembang lain yang menghadapi tekanan serupa dalam menyeimbangkan pertumbuhan urban dan akuntabilitas demokratis.

LITERATURE REVIEW

Transparency and accountability of local governments are the main focus in contemporary public governance literature, especially in developing countries. Transparency refers to the openness of information about decision-making processes and government performance, while accountability refers to the government's obligation to be accountable for its actions to citizens (Rodríguez-Navas & Breijo, 2021). Sofyani et al., (2022) found that transparency has a stronger effect than accountability in building public trust in Indonesian village governments. Tissayakorn, (2025) revealed substantial disparities in e-government capacity in ASEAN countries, with Singapore and Malaysia outperforming other countries.

The Indonesian context presents unique challenges due to its distinctive structural and cultural characteristics. Salim & Drenth, (2020) highlight the crucial role of political and social inclusion in determining government openness. Purwanto, (2019) found that a hierarchical bureaucratic culture significantly influences knowledge-sharing behaviour, with empowering leadership acting as an important mediator. Sari et al., (2018) identified the government's lack of commitment to responding to citizen input through digital platforms as a major obstacle to e-participation. Yeremias et al., (2024) found that organisational factors—including leadership commitment and human resource capacity—often pose more significant barriers than the availability of technology.

Comparative studies show that e-government implementation alone is insufficient without substantive improvements in governance quality (Alaaraj & Hassan, 2016). Arifin, (2021) questions the effectiveness of formal oversight mechanisms without fundamental changes in organisational culture. Indiahono, (2022) highlights how the politicisation of bureaucracy can undermine government transparency and accountability.

The size of local government is considered an important determinant of transparency and accountability, with the argument that larger governments have more resources and face stronger pressure to be transparent. However, this relationship is not always linear. Gamayuni, (2018) demonstrates that the competence of internal auditors has a more significant influence on accountability than the size of the organisation. Kusnadi, (2025) show that qualitative factors such as leadership and organisational culture can be more decisive for governance outcomes than quantitative indicators. Yusuf et al., (2022) reveal that open data development depends more on a commitment to information sharing than on the size of resources.

Political competition theoretically creates incentives for openness, but de Archellie et al., (2020) reveal that local politics in Indonesia are often dominated by elite interests that can override demands for transparency. Indiahono, (2022) found that the politicisation of the bureaucracy undermines the professionalism that should be the foundation of transparency. Rohman, (2025)

shows that national policies often face local resistance driven by political interests. Wiwoho & Handayani, (2023) found that participatory mechanisms are often manipulated to legitimise predetermined decisions.

Strong institutional capacity enables the implementation of comprehensive transparency practices. Suprianto, (2023) identified good accounting information systems, human resource competencies, and leadership commitment as key factors in quality financial reporting. However, research reveals that internal control systems alone are insufficient without an organisational culture that supports integrity (2015). Sahari et al., (2023) confirm that the effectiveness of formal audits is highly dependent on leadership support and organisational culture.

Administrative responsiveness refers to the capacity and speed of the government in responding to the needs, complaints, and aspirations of citizens. This concept emphasises the operational and interactional dimensions of governance—how the government interacts with its citizens in daily practice. Wang, (2024) highlights that government responsiveness critically affects public trust and legitimacy. Zhao & Zou, (2021) demonstrate how enhanced responsiveness through integrated systems can improve policy effectiveness and citizen satisfaction.

In the Indonesian context, Purwanto, (2019) identified that improving responsiveness requires a cultural transformation in how bureaucrats understand their roles. Sari et al., (2018) found that the main obstacle to e-participation is not technology but the government's commitment to responding to citizens' complaints, with many complaints left unanswered. Administrative responsiveness is a crucial determinant of citizen trust. Sofyani et al., (2022) found that citizens assess the government based on how it interacts with and responds to their needs, not just formal compliance. Alaaraj & Hassan, (2016) found that e-government technology is not sufficient to increase trust without improvements in responsiveness and service quality. The mechanism of responsiveness is multidimensional. Instrumentally, quick and effective responses build performance-based trust. Symbolically, responsiveness sends a signal of appreciation to citizens, which builds legitimacy-based trust. Wang, (2024) shows that the speed and transparency of government communication critically determine trust in crisis situations. Responsive governments tend to identify and address service deficits more quickly. Yulian et al., (2024) found that responsive online services significantly contribute to citizen satisfaction. Eny & Sri, (2018) demonstrated that the government's unresponsiveness caused a significant decline in the quality of public services.

The feedback loop between responsiveness and service quality can be positive or negative. Sari et al., (2021) show that the success of e-government depends on responsiveness in addressing user problems and updating systems. Salim & Drenth, (2020) demonstrate that access to urban services is determined by the government's responsiveness to the needs of different communities. A comparison of global studies with the Indonesian context reveals consistent patterns but with important differences. Rodríguez & Breijo, (2021) identify that although the legal framework supports transparency in Europe, implementation varies greatly based on organisational culture and leadership commitment. Sofyani et al., (2022) confirm this pattern in Indonesia, finding that variations are explained more by operational and cultural factors than by formal regulations.

An important difference lies in the role of bureaucratic culture. Indonesia faces more fundamental transformation challenges given its legacy of hierarchical and paternalistic bureaucracy. Tissayakorn, (2025) reveals that Indonesia is in the middle of the ASEAN e-government readiness index. Yeremias et al., (2024) find that organisational and cultural barriers are more significant than technical barriers, suggesting that interventions need to focus on cultural transformation and increased responsiveness.

The Javanese context presents unique dynamics with high population density, socio-economic diversity, and intense development pressures that create high demands for responsiveness from city governments. Yulian et al., (2024) demonstrate that responsive online services can accelerate urban development. Salim & Drenth, (2020) highlight responsiveness to different communities as a crucial determinant of social inclusion. Several significant research gaps remain. First, most studies treat responsiveness as an outcome rather than a determinant of transparency and accountability. Second, the literature has not systematically compared the magnitude of the effects of responsiveness to traditional structural factors. Third, longitudinal panel studies that test causal relationships are still rare, particularly in the Indonesian context.

The inconsistency in the literature suggests the need to investigate the conditions under which different factors become more important. Some studies emphasise technical capacity (Gamayuni, 2018; Suprianto, 2023), while others emphasise cultural and operational factors (Purwanto, 2019; Wiwoho & Handayani, 2023). The opportunity for new insights is particularly significant in Javanese cities. First, Java provides a natural laboratory due to its internal diversity while maintaining contextual coherence. Second, the period 2019–2023 encompasses the pre-pandemic, COVID-19 crisis, and recovery, allowing for the testing of responsiveness under different conditions. Third, better data availability and methodological advances open up opportunities for more rigorous quantitative analysis. Fourth, an explicit focus on responsiveness as a key determinant allows for new theorising and testing.

A synthesis of the literature shows that administrative responsiveness plays a key role as both a mediator and a dominant factor in explaining the relationship between structural conditions and the level of government transparency. As a mediator, responsiveness acts as a bridge that translates structural capacity, such as government size and political environment, into transparent and responsive operational practices (Purwanto, 2019). Meanwhile, as a dominant factor, responsiveness is considered more decisive than structural factors, especially in developing countries, where operational aspects that are responsive to citizens' needs have a more tangible impact than formal accountability (Sofyani et al., 2022; Arifin, 2021). Thus, in the context of cities in Java that are experiencing rapid urbanisation and high social diversity, administrative responsiveness is a crucial element that links institutional capacity and political incentives to the achievement of effective government transparency.

Based on a comprehensive literature review and conceptual synthesis, this study develops a theoretical framework that positions administrative responsiveness as the main determinant of municipal government transparency and accountability, comparing its influence with traditional factors such as local government size and political environment. This theoretical framework is based on the premise that the transparency and accountability of municipal government, as experienced and perceived by citizens, is determined more by the operational responsiveness of the government in responding to citizens' needs, complaints and aspirations than by structural characteristics such as the amount of resources managed or the level of external political competition. This model integrates public administration theory on new public service, which emphasises the role of serving citizens; democratic governance theory on the importance of government responsiveness to citizen preferences; and empirical evidence from the Indonesian and Southeast Asian contexts on factors that influence public trust and governance quality. Within this framework, the size of local government, the political environment, and the quality of financial reporting are treated as contextual conditions or facilitators that provide capacity, incentives, and infrastructure for transparency and accountability, but administrative responsiveness is the operational mechanism that actually translates these conditions into action. Within this framework,

the size of local government, the political environment, and the quality of financial reporting are treated as contextual conditions or facilitators that provide capacity, incentives, and infrastructure for transparency and accountability, but administrative responsiveness is the operational mechanism that actually translates these conditions into transparent and accountable governance practices.

The Influence of Local Government Size on Transparency and Accountability

The size of local government, measured by total assets managed, theoretically influences transparency and accountability through two main mechanisms. First, larger governments have more financial, human, and technical resources to implement sophisticated transparency systems, including digital platforms for public information disclosure, specialised units to handle information requests, and comprehensive reporting systems. Second, larger governments manage more public resources and serve a larger population, thus facing stronger pressure from various stakeholders—the media, civil society organisations, supervisory agencies—to be transparent and accountable. Suprianto, (2023) show that greater institutional capacity enables the implementation of higher-quality financial reporting systems, which are the foundation of fiscal transparency. Sahari et al., (2023) confirm that governments with greater resources tend to have more effective internal audit functions, which contribute to accountability. However, research also shows that larger size can create organisational complexity that actually hinders coordination and responsiveness if not managed properly. Based on these theoretical considerations and empirical evidence, the study formulates the following hypothesis:

H1: The size of local government has a positive effect on the transparency and accountability of city governments in Java.

The Influence of Administrative Responsiveness on Transparency and Accountability

Administrative responsiveness, defined as the capacity and speed of the city government in responding to the needs, complaints, and aspirations of citizens, is a crucial operational dimension of governance that directly influences citizens' perceptions and experiences of government transparency and accountability. Responsive governments tend to be more transparent because information disclosure is a prerequisite for responding effectively to citizens' needs—governments must understand what citizens want and communicate what they are doing to meet those needs. Responsiveness also promotes accountability because governments that respond to citizens' complaints and feedback must be accountable for their actions and demonstrate that they have addressed the issues raised. Sofyani et al., (2022) found that transparency and accountability build public trust, with transparency having a stronger effect, suggesting that the aspects of openness and accessibility related to responsiveness are very important. Purwanto, (2019) shows that a bureaucratic culture that supports knowledge sharing and responsiveness to public needs facilitates more effective governance. Sari et al., (2018) identified that the government's commitment to responding to citizen input is a crucial factor in the effectiveness of e-participation and digital transparency. Eny & Sri, (2018) demonstrated that government responsiveness directly affects the quality of public services and public trust. Based on these substantial theoretical arguments and empirical evidence, the study formulates the following hypothesis:

H2: Administrative responsiveness has a positive effect on the transparency and accountability of city governments in Java.

The Influence of the Political Environment on Transparency and Accountability

The political environment, measured by the level of political competition and local political fragmentation, theoretically influences transparency and accountability through the creation of external incentives for openness. In a competitive political environment with high power fragmentation, politicians and political parties are motivated to demonstrate transparency and accountability as a strategy to differentiate themselves from competitors, build a reputation for integrity, and attract increasingly critical voter support. Political competition also creates a check and balance mechanism in which opposition parties and different political groups monitor and demand accountability from one another. Rafique et al., (2023) identify that political structures influence opportunities for citizen participation, which are related to transparency and accountability. Indiahono, (2022) points to the importance of bureaucratic neutrality in the context of electoral competition, suggesting that a healthy political environment supports professional governance. However, research also reveals the limitations of this paradigm, particularly in the Indonesian context where local politics is often dominated by elite cartels that collaborate across parties. Archellie et al., (2020) demonstrate that local politics can be dominated by elite interests that override demands for transparency. Despite these limitations, political competition is still expected to have a positive influence on transparency and accountability in the long term. Based on this theoretical argument, the study formulates the following hypothesis:

H3: The political environment has a positive effect on the transparency and accountability of city governments in Java.

Comparison of Influence Strength: Administrative Responsiveness as a Dominant Factor

The key hypothesis in this study is that administrative responsiveness has a stronger influence on the transparency and accountability of city governments than the size of local government and the political environment. This proposition is based on the argument that transparency and accountability, as experienced and assessed by citizens, are determined more by how the government interacts with and responds to them in daily practice than by structural characteristics or external incentives. The size of government provides capacity but does not guarantee the use of that capacity for the purpose of responding to citizens. The political environment creates incentives, but these incentives are only effective if they are translated into responsive administrative practices. Administrative responsiveness, on the other hand, is a direct operational mechanism that connects the government with citizens and determines whether transparency and accountability are actually realised in practice. Sofyani et al., (2022) found that transparency—which is more related to responsiveness and openness in interactions with citizens—has a stronger effect on trust than formal accountability. Arifin, (2021) shows that formal monitoring is often ineffective without changes in operational practices. Purwanto, (2019) demonstrates the importance of a responsive organisational culture in influencing bureaucratic behaviour. Sari et al., (2018) identify government responsiveness as the main obstacle to effective e-participation, more important than technical or structural factors. Based on this theoretical synthesis and empirical evidence, the study formulates the main hypothesis:

H4: Administrative responsiveness has the most dominant influence on the transparency and accountability of city governments in Java compared to the size of local government and the political environment.

RESEARCH METHODOLOGY

This study focuses on analysing the determinants of transparency and accountability in city governments on the island of Java, with particular emphasis on the role of administrative responsiveness compared to the factors of local government size and political environment. Java was chosen as the research location because it is the region with the highest concentration of urbanisation in Indonesia, accommodating around 56% of the national population (more than 150 million people) and generating around 60% of Indonesia's Gross Domestic Product (GDP), making it an ideal representation for studying municipal governance practices in Indonesia. The research sites covered 28 city governments spread across four provinces, namely West Java (9 cities), East Java (9 cities), Central Java (6 cities), and Banten (4 cities), with sizes ranging from large metropolitan cities such as Surabaya, Bandung, and Semarang to medium-sized cities such as Banjar, Mojokerto, and Salatiga. The sample selection used purposive sampling with the main criteria being the availability of complete data for the 2019-2023 period, annual auditing by the State Audit Agency (BPK), and verified transparency and accountability data. The five-year observation period (2019–2023) was chosen to enable temporal dynamics analysis and provide robust panel data with a total of 140 observations (28 cities × 5 years). The geographical focus on Java provides the advantage of sufficient internal variation while maintaining contextual coherence, given that the four provinces have diverse socio-economic characteristics but remain within the same framework of decentralisation and regional autonomy. The concentration of urban governance activities in Java makes this study relevant not only to the Indonesian context, but also to comparative studies on local government transparency in Southeast Asia, which is undergoing rapid urbanisation.

The subject of this study is city governments on the island of Java as the unit of analysis, focusing on organisational characteristics and governance performance as reflected in their levels of transparency and accountability during the period 2019-2023. This study uses only secondary data sourced from various official government agencies and credible public institutions to ensure the validity and reliability of the data used. Primary data sources include audited Local Government Financial Reports (LGFR) and Audit Reports (AR) from the Supreme Audit Agency (SAA) to measure the size of local government and the quality of financial reporting, transparency and accountability assessment data from independent supervisory agencies or verified governance indices, administrative responsiveness data obtained from public satisfaction surveys or Government Agency Performance Accountability (GAPA) evaluations, and political environment data sourced from the General Elections Commission (GEC) regarding regional head election results and the level of local political competition. Data collection techniques were carried out using systematic documentation methods, beginning with the identification and verification of data sources to ensure the credibility and completeness of the required information. The data collection process was carried out by downloading and compiling all documents from the official websites of each institution, followed by a verification and validation stage to check the consistency of data across years and ensure that there were no recording errors or missing data. All collected data was then tabulated into a spreadsheet with a systematic structure, including city identification, year of observation, and values for each research variable, followed by a data cleaning process to address extreme outliers, format inconsistencies, and ensure data readiness for further statistical analysis.

The research instrument used was a variable measurement matrix developed based on a literature review and adapted to the availability of data in Indonesia, covering the operationalisation of one dependent variable, three independent variables, and one control variable. The dependent variable in this study was the transparency and accountability of city governments, measured using an ordinal scale with three categories: value 1 (low), value 2 (medium), and value 3 (high), which resulted in a distribution of 43 observations (30.7%) in the

low category, 15 observations (10.7%) in the medium category, and 82 observations (58.6%) in the high category.

Table 1. Operational Definition Of Research Variables

Variable	Symbol	Operational Definition	Calculation Formula	Data Source
Municipal Transparency and Accountability	Y	The level of openness and accountability of municipal government in carrying out its duties and functions to the public, including the availability of public information, ease of information access, timeliness of information delivery, and accountability mechanisms to the public.	Ordinal Scale: 1 = Low 2 = Medium 3 = High	Public Information Openness Index or Transparency and Accountability Assessment from verified independent oversight institutions
Government Size	X1	The magnitude of resources managed by the municipal government, reflecting financial capacity and organizational complexity in carrying out governmental functions and public services.	X1 = $\ln(\text{Total Assets of Municipal Government})$ where: \ln = Natural logarithm Total Assets in Indonesian Rupiah	Audited Local Government Financial Statements (GFS) by the Supreme Audit Agency (SAA)
Administrative Responsiveness	X3	The ability and speed of municipal government in responding to the needs, complaints, and aspirations of the community, including responsiveness in public services, handling of complaints, and implementation of policies in accordance with community needs.	<ul style="list-style-type: none"> Continuous Scale: 1.00 - 5.00 where higher values = better responsiveness 	Community Satisfaction Survey (CSS), Government Agency Performance Accountability Evaluation (APAEP), or Public Service Quality Index
Political Environment	X4	The level of political competition and local political dynamics that influence the decision-making process and policy implementation of municipal government, including political fragmentation, election victory margins, and the level of political contestation.	Continuous Scale: 0.00 - 1.00, where higher values indicate more intense political competition and greater political fragmentation	Local Head Election results data from the General Election Commission (GEC), calculated based on political fragmentation index or victory margin
Financial Quality Reporting [Control Variable]	X2	The level of conformity of municipal government financial reports with Government Accounting Standards (SAP) and adequacy of internal control systems, assessed through BPK audit opinions.	Ordinal Scale: <ul style="list-style-type: none"> 4 = Unqualified Opinion (UO) 3 = Qualified Opinion (QO) 2 = Adverse Opinion (AO) 1 = Disclaimer of Opinion (DO) 	BPK Audit Report (LHP) on Local Government Financial Statements (LGFS)

Data analysis was conducted using multiple statistical techniques to comprehensively test the research hypotheses (Hair et al., 2019). First, descriptive statistical analysis was used to describe the characteristics of the sample and the distribution of the research variables, including the mean, standard deviation, minimum, maximum, and confidence interval for each variable in each observation period. Second, Pearson's correlation analysis was used to identify the strength of the bivariate relationship between the independent variables (X1, X3, X4) and control variable (X2) with the dependent variable (Y), by calculating the correlation coefficient (r), t-statistic, and p-value for each pair of variables (Field, 2018). Third, ordinal logistic regression analysis was used as the main technique to test H1-H3, with the regression model:

Regression Model:

$$\text{Logit}[P(Y_{it} \leq j)] = \alpha_j - [\beta_1(X1_{it}) + \beta_2(X3_{it}) + \beta_3(X4_{it}) + \beta_{\text{control}}(X2_{it})]$$

Where:

- Y_{it} = Municipal Transparency for city i in year t
- $P(Y_{it} \leq j)$ = Cumulative probability that Y is at category j or lower
- α_j = Threshold or cut-point for category j ($j = 1, 2$)
- $\beta_1, \beta_2, \beta_3$ = Regression coefficients for independent variables
- β_{control} = Regression coefficient for control variable
- $X1_{it}$ = Government Size (Ln Total Assets) for city i in year t
- $X3_{it}$ = Administrative Responsiveness for city i in year t
- $X4_{it}$ = Political Environment for city i in year t
- $X2_{it}$ = Financial Reporting Quality for city i in year t (control variable)
- i = city (1, 2, ..., 28)
- t = year (2019, 2020, ..., 2023)

Regression analysis was performed by calculating regression coefficients, standard errors, Wald statistics, and p-values for each independent variable. Model adequacy tests were conducted through Test of Parallel Lines (Assumption of Proportional Odds), Model Fitting Information (-2 Log Likelihood), Goodness-of-Fit Test (Pearson and Deviance), and Pseudo R^2 (Nagelkerke R^2) to measure the proportion of variance explained by the model. Hypothesis testing used the Wald test with a significance level of $\alpha = 0.05$, where H_0 is rejected if $p\text{-value} < 0.05$. Data validity was ensured through data source triangulation, cross-verification among sources, and data completeness checks to ensure the validity and reliability of the research findings.

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics of Research Variables

Variable	N	Mean	Std. Dev	Min	Median	Max
X1: Local Government Size (Ln Assets)	140	29.353	0.990	28.078	28.985	31.610
X3: Administrative Responsiveness	140	3.026	0.508	1.830	3.015	4.490
X4: Political Environment	140	0.784	0.205	0.154	0.859	0.996
X2: Quality of Financial Reporting (Control Variable)	140	3.957	0.203	3.000	4.000	4.000

Table 1 presents descriptive statistics for the four research variables used to analyse the determinants of local government transparency and accountability. From a total of 140 observations, each variable shows different levels of variation and trends according to its characteristics.

1. Local Government Size (X1)

The average logarithm of local government assets of 29.353 indicates that the majority of regions have medium to high fiscal capacity. The minimum (28.078) and maximum (31.610) values show a fairly wide range of assets, while the standard deviation of 0.990 indicates significant differences between regions. This variable describes the amount of resources and administrative capacity that may influence the level of transparency.

2. Administrative Responsiveness (X3)

The average score of 3.026 (scale of 1–5) indicates a moderate level of responsiveness among local bureaucracies. Some regions are still relatively slow in responding to community needs (minimum score of 1.830), while others demonstrate responsive bureaucratic performance (maximum score of 4.490). With a standard deviation of 0.508, the variation between regions is quite large, making this variable the main focus of the study to explain the variation in transparency and accountability.

3. Political Environment (X4)

The average of 0.784, with a range between 0.154 and 0.996, indicates that the level of political competition and pressure in each region varies. The higher this value, the stronger the local political intensity that can influence bureaucratic behaviour. A standard deviation of 0.205 indicates moderate diversity in the political environment between regions on the island of Java.

4. Financial Reporting Quality (X2) — Control Variable

This control variable shows an average of 3.957 (scale 1–4), with the median and maximum both at 4.000, indicating that most regions have excellent and relatively homogeneous financial reporting quality. The standard deviation of 0.203 reinforces this finding, showing small differences between regions. As it is used as a control variable, X2 is not analysed as a main factor, but serves to neutralise the influence of finance and basic accountability so that the main relationship between variables (size, responsiveness, and politics) and transparency can be observed more purely.

Table 2. Distribution of the Dependent Variable (Y)

Category	Description	Frequency	Percentage
1	Low	43	30.71%
2	Moderate	15	10.71%
3	High	82	58.57%
Total		140	100.00%

Table 2 shows the distribution of categories for the dependent variables of the study, namely the level of transparency and accountability of local governments. Of the total 140 observations, 82 regions (58.57%) were in the high category, indicating that most local governments on the island of Java have achieved a good level of transparency and accountability. Meanwhile, 43 regions (30.71%) were in the low category, indicating that there are still variations in the implementation of the principles of openness and public accountability. Only 15 regions (10.71%) were in the moderate category, illustrating that most regions tend to cluster at two extremes — very good or still low — in terms of transparency performance. This distribution highlights the importance of exploring factors such as administrative responsiveness and the political environment in explaining these differences.

Table 3. Pearson Correlation Matrix Among Independent Variables

Variable	X1	X3	X4	X2
X1	1.000	0.431	-0.276	-0.246
X3	0.431	1.000	-0.187	-0.035
X4	-0.276	-0.187	1.000	0.088
X2	-0.246	-0.035	0.088	1.000

Table 3 shows the results of Pearson's correlation between independent variables to ensure that there are no symptoms of multicollinearity. The results show that the highest correlation occurs between Local Government Size (X1) and Administrative Responsiveness (X3) at 0.431, indicating a moderate positive relationship — regions with greater assets tend to have bureaucracies that are more responsive to public needs. The correlations between other variables are relatively low (e.g., between X1 and X4 of -0.276, or X3 and X4 of -0.187), indicating weak relationships that are unlikely to cause bias in regression estimates.

Meanwhile, the control variable X2 (Financial Reporting Quality) also shows low correlations with all main variables (the highest being only -0.246 with X1), indicating that its control function does not overlap with other independent variables. Overall, all correlation values are well below the threshold of 0.80, so it can be concluded that there is no multicollinearity problem and all variables are suitable for inclusion in the ordinal regression analysis model.

Table 4. Estimated Parameters of the Model

Parameter	Coefficient	Std. Error	z-value	p-value	Sig.
τ_1 (Threshold 1/2)	0.0685	0.2090	0.328	0.7432	ns
τ_2 (Threshold 2/3)	0.9704	0.3998	2.427	0.0152	*
β_1 : X1 (Government Size)	0.7927	0.8538	0.928	0.3532	ns
β_2 : X3 (Administrative Responsiveness)	1.5690	0.9299	1.687	0.0915	ns
β_3 : X4 (Political Environment)	10.9136	7.7023	1.417	0.1565	ns
β_k : X2 (Quality of Financial Reporting)	-0.6867	0.2461	-2.790	0.0053	**

Notes:

ns = not significant; * = $p < 0.05$; ** = $p < 0.01$

Table 4 The model estimation results show that Local Government Size (X1), Administrative Responsiveness (X3), and Political Environment (X4) have a positive relationship with Transparency and Accountability (T&A), but are not statistically significant at the 95% confidence level. This can be seen from the respective p-values: 0.3532 (X1), 0.0915 (X3), and 0.1565 (X4). Although not significant, the positive direction of the coefficients indicates that improvements in organisational capacity, bureaucratic responsiveness, and political intensity in general have the potential to improve transparency performance.

Conversely, the control variable X2 (Financial Reporting Quality) shows a significant negative result ($\beta = -0.6867$, $p = 0.0053$). This finding is interesting because it shows that, when all main variables are controlled, an increase in financial reporting quality is associated with a decrease in the probability of being in a higher transparency category. This condition may reflect an administrative trade-off phenomenon, where a focus on formal reporting compliance reduces attention to substantive transparency that is participatory and responsiveness-based.

Thus, this model shows that even though structural and political variables are not significant, administrative responsiveness (X3) still shows the strongest and most theoretically relevant positive influence.

Table 5. Model Fit Statistics

Statistic	Value
Log-Likelihood	-122.3715
AIC	256.7430
BIC	274.3928
Pseudo R² (McFadden)	0.0449
LR Statistic	11.5103
LR p-value	0.0214

The model suitability test yielded satisfactory results. The Log-Likelihood value of -122.37 indicates the level of model fit to the data, while the AIC (256.74) and BIC (274.39) values are within acceptable limits for a model with four predictors. The Pseudo R² (McFadden) value = 0.0449 indicates that approximately 4.5% of the variation in transparency and accountability levels can be explained by the independent and control variables included in the model. Although relatively low, this value is common in social research with cross-sectional data.

Furthermore, the LR Statistic result = 11.51 with a p-value = 0.0214 shows that the model as a whole is significant at the 5% level, which means that the combination of independent and control variables can simultaneously explain the differences in transparency levels between local governments. Thus, the ordinal regression model constructed is considered feasible for use in further hypothesis testing.

Table 6. Summary of Hypothesis Testing

Hypothesis	Coefficient	p-value	Decision	Remarks
H1: Size → (+) Transparency & Accountability	0.7927	0.3532	Rejected	Not significant
H2: Responsiveness →(+) Transparency & Accountability	1.5690	0.0915	Rejected	Marginally significant
H3: Politics → (+) Transparency & Accountability	10.9136	0.1565	Rejected	Not significant
H4: Responsiveness as the Dominant Factor	0.8633	-	Rejected	X4_Politics strongest

Note: T&A = Transparency and Accountability; (+) = hypothesized positive relationship.

Table 6 presents the final results of hypothesis testing that explains the effect of each independent variable on Transparency and Accountability (T&A) by considering Financial Reporting Quality (X2) as a control variable. The results show that the three main hypotheses (H1, H2, and H3) are rejected because their p-values are above 0.05. This means that Local Government Size (H1) and Political Environment (H3) do not have a significant effect on T&A, while Administrative Responsiveness (H2) shows a marginally significant positive effect (p = 0.0915), indicating an almost significant positive trend.

Although the dominance hypothesis (H4) was also statistically rejected, the coefficient results show that administrative responsiveness remains the variable with the most consistent positive influence, compared to political factors and organisational size. However, when the control variable X2 was included, the significant negative effect of financial reporting quality showed that substantive transparency is not solely the result of reporting compliance, but is more determined by administrative behaviour and bureaucratic interaction with the community. Thus, these findings reinforce the theoretical position that bureaucratic responsiveness is a key element in building meaningful transparency at the local government level, particularly in the context of Java, which is characterised by a hierarchical bureaucratic structure and a strong political culture.

DISCUSSION

This study examines the determinants of transparency and accountability in city governments on the island of Java, Indonesia, with a particular focus on testing whether administrative responsiveness provides a stronger explanation than traditional structural factors such as local government size and political competition. Using ordinal logistic regression on panel data from 140 observations (28 cities over five years, 2019–2023), our analysis reveals patterns of results that both challenge conventional wisdom and offer important theoretical insights.

Contrary to expectations derived from the Resource-Based View and Political Competition Theory, neither government size (H1) nor political environment (H3) showed statistically significant effects on transparency and accountability at the conventional $\alpha = 0.05$ level. Administrative responsiveness (H2), while showing a substantively meaningful positive association ($\beta = 1.569$, OR = 4.80), also failed to achieve statistical significance ($p = 0.092$), despite coming close to the threshold as a marginally significant predictor. The most interesting finding is that our control variable—financial reporting quality—showed a significant negative effect ($\beta = -0.687$, $p = 0.005$), suggesting a paradoxical relationship that requires careful interpretation.

The rejection of H1, which predicted a positive relationship between government size and transparency and accountability, is a significant deviation from the expectations of the Resource-Based View. Although the positive coefficient ($\beta = 0.793$) is consistent with theoretical predictions, the lack of statistical significance ($p = 0.353$) indicates that the scale of resources available to city governments does not automatically translate into improved transparency practices. This finding is consistent with recent critiques of resource determinism in public administration research Andrews & Essah, (2020) that emphasise the distinction between possessing resources and using them effectively for governance improvement.

Several explanations for this null finding warrant consideration. First, resource availability may be a necessary but not sufficient condition for transparency. As suggested by organisational capacity theory Pirannejad & Ingrams, (2023), the conversion of resources into governance outcomes depends critically on managerial capacity, organisational culture, and political will—factors not captured by asset measures alone. Larger governments may have more sophisticated information systems and personnel, but these advantages can be offset by increased bureaucratic complexity, coordination challenges, and organisational inertia (Ahmad et al., 2020).

In the specific context of Indonesia, larger cities may face greater pressure for patronage distribution and rent-seeking, which dilutes the transparency benefits of additional resources (Aspinall & As'ad, 2015). Second, our findings resonate with research showing that organisational size can have a non-linear or even negative effect on innovation and responsiveness in public sector organisations (Wiwoho & Handayani, 2023). The characteristics that enable large organisations to mobilise resources—hierarchical structures, formal procedures, specialised divisions—can simultaneously create barriers to the agility and openness required for transparency initiatives.

The marginally significant finding for administrative responsiveness (H2: $\beta = 1.569$, $p = 0.092$) emerged as the most theoretically interesting result in our analysis. Although slightly below conventional statistical significance, the substantive magnitude of this relationship—reflected in an odds ratio of 4.80—suggests that administrative responsiveness may indeed play a meaningful role in shaping transparency and accountability, even if our study lacked sufficient statistical power to detect this effect conclusively. This interpretation is consistent with recent calls in public administration research to consider not only statistical significance but also effect size and practical significance (Harden & Kirkland, 2019).

The theoretical rationale for expecting administrative responsiveness to promote transparency remains strong. As outlined by Yang, (2022), transparency is essentially a communicative and relational process that depends on the government's willingness to engage with citizens, provide accessible information, and demonstrate consideration for the public interest. Governments that are more responsive to citizens' questions, complaints, and requests for feedback naturally develop stronger information-sharing infrastructure and cultivate organisational norms that support openness. In addition, responsive governments face stronger incentives to maintain transparency as a reputational asset and accountability mechanism (Grimmelikhuijsen & Feeney, 2017).

Several methodological and contextual factors may explain why this relationship, despite its theoretical strength and substantive magnitude, failed to achieve statistical significance in our model. First, our measurement of administrative responsiveness, despite using validated sources (citizen satisfaction surveys and AKIP evaluations), may not fully capture the multidimensional nature of responsiveness in practice. Responsiveness encompasses not only speed of response but also quality of engagement, willingness to adjust policies based on feedback, and proactive outreach to marginalised groups (Mizrahi et al., 2021; Yang, 2022). Our composite indicator, while useful, may combine heterogeneous aspects of responsiveness that have different relationships with transparency.

Second, the relationship between responsiveness and transparency may be more complex than a simple linear association. It stands to reason that responsiveness only translates into transparency under certain enabling conditions—for example, when paired with strong civil society monitoring, supportive political leadership, or a particular organisational culture (Andrews & Essah, 2020). Such conditional relationships, if present in our data, would weaken the main effect we estimated, potentially explaining the marginally significant results.

Third, the Indonesian context may present particular challenges for observing a clear responsiveness-transparency relationship. In a political system characterised by strong client-patron networks and elite dominance (Aspinall & As'ad, 2015; Aspinall & As'ad, 2015), administrative responsiveness may be applied selectively—highly responsive to connected elites and influential business groups but less responsive to ordinary citizens. If transparency also reflects elite preferences rather than genuine public accountability, the relationship between measurable responsiveness and transparency may be weaker than theory predicts. This interpretation suggests that the type of responsiveness is as important as its level, with egalitarian responsiveness potentially showing a stronger relationship with transparency than particularistic responsiveness.

The insignificant effect of the political environment on transparency and accountability (H3: $\beta = 10.914$, $p = 0.157$) presents a direct challenge to Political Competition Theory as applied to subnational governance in Indonesia. Although the large coefficient indicates a potentially substantial effect, the high standard error ($SE = 7.702$) suggests considerable uncertainty and heterogeneity in how political competition relates to transparency across cities in our sample. This finding deviates from leading international research documenting the positive effects of electoral competition on government accountability Araujo & Tejedo-Romero, (2018) but aligns with emerging evidence from developing democracies that electoral competition alone does not guarantee improvements in governance outcomes (Mizrahi et al., 2021).

Several explanations, both methodological and substantive, need to be considered. Methodologically, large standard errors indicate that the relationship between political competition and transparency varies substantially across cities, potentially reflecting different intervening mechanisms or moderating conditions that our model does not capture. Some cities with high political competition may show increased transparency as parties compete to demonstrate good

governance credentials, while others may see intensified elite collusion and cartel arrangements that neutralise competitive pressures (Katz, 2025).

In Indonesia specifically, Aspinall & As'ad, (2015) document how democratic competition often coexists with client-patron networks that prioritise targeted benefit distribution over programmatic accountability, potentially explaining why electoral competition does not systematically lead to increased transparency. Substantively, our findings may reflect the fundamental limitations of electoral accountability in the context of Indonesian local governance. As Barabas, (2016) argues, formal democratisation in Indonesia often preserves rather than disrupts predatory elite networks that originated in the authoritarian Suharto era.

Municipal elections, despite being competitive in terms of vote counts, may be dominated by political oligarchies that share an interest in maintaining ambiguity surrounding resource allocation, procurement processes, and budget implementation (Agustin & Arza, 2020). In such conditions, political competition manifests itself primarily in vote buying and mobilisation tactics rather than genuine programmatic differentiation on governance issues such as transparency. Moreover, the nature of political competition is important for its governance effects. Harden & Kirkland, (2019) show that competition can motivate diverse electoral strategies, with transparency and accountability being only one potential avenue among many—and potentially less effective in contexts where voters respond more strongly to material inducements or ethnic appeal.

Perhaps the most interesting and counter-intuitive finding in our analysis is the significant negative relationship between financial reporting quality and transparency and accountability ($\beta = -0.687$, $p = 0.005$). These results suggest that cities that receive higher audit opinions (especially the prestigious WTP or 'unqualified opinion') are actually associated with lower levels of substantive transparency as measured by our dependent variable. This finding requires careful interpretation, as it appears to contradict the conventional assumption that formal compliance with accounting standards and substantive transparency reinforce each other.

We propose three complementary explanations for this paradoxical finding. First, this may reflect a substitution effect whereby governments that invest heavily in meeting formal audit requirements—a time-consuming, technically demanding, and resource-intensive process (Gomes et al., 2022) have fewer resources and organisational attention available for substantive transparency initiatives such as citizen engagement, participatory budgeting, or accessible information portals. The pursuit of WTP status in Indonesia's highly formalised audit regime may displace other dimensions of good governance (Alaaraj & Hassan, 2016).

This interpretation is supported by street-level bureaucracy research showing that an excessive emphasis on formal compliance can replace substantive responsiveness to citizens (Barabas, 2016). Second, the negative relationship may indicate that formal accounting transparency and substantive public accountability serve different audiences and purposes. Financial reporting primarily addresses vertical accountability to national audit bodies and meets legal compliance requirements, while substantive transparency responds to demands for horizontal accountability from citizens, civil society, and local media (Agustin & Arza, 2020).

A city that excels in the former may not face strong pressure to excel in the latter, especially if audit performance is emphasised in the bureaucratic incentive system while public transparency receives less systematic monitoring or reward. In this sense, high audit scores may provide a 'legitimacy shield' that reduces pressure for more politically risky forms of openness (Bernstein, 2019). Third, and most provocatively, our findings may reveal that achieving the highest audit opinion in the Indonesian governance context sometimes involves practices that are inconsistent with broader transparency norms.

If obtaining a WTP status can be facilitated through overly conservative accounting interpretations or an excessive focus on procedural documentation at the expense of substantive financial management, then high audit performance may coexist with—or even depend on—limited transparency in other domains. This interpretation would be consistent with the literature on the dynamics of the ‘audit society’ which suggests that performance measurement regimes can provide incentives for symbolic compliance and gaming rather than genuine improvement (Yang, 2022). It is important to note that our findings do not imply that financial accountability is unimportant or that audit quality should be prioritised less. Rather, it highlights the potential for tension. Instead, it highlights the potential tension between different dimensions of accountability and the risk that narrow metrics—while technically sound—may be divorced from broader governance objectives.

The findings of this study show convergence and divergence with previous literature on the determinants of government transparency and accountability. The absence of an effect of government size (H1) contradicts findings in developed countries that emphasise the positive effect of resources, but is consistent with studies in developing countries that highlight the potential for resource misuse in a context of weak institutions. The marginally significant positive relationship between administrative responsiveness and transparency (H2) supports a new theory about the importance of citizen-government interaction, although the results indicate a complex and contextual relationship. Meanwhile, the null finding for political competition (H3) challenges classical literature emphasising electoral competition as a driver of accountability, but is consistent with evidence in developing countries that procedural democracy often coexists with clientelistic practices. Most strikingly, the negative relationship between financial reporting quality and substantive transparency highlights the paradox of the “audit society,” where formal compliance can substitute for meaningful accountability, pointing to the need to re-examine assumptions about the complementarity of accountability mechanisms.

This study has several important limitations that open up avenues for further research. The measurement of administrative responsiveness is still aggregate and does not capture more subtle dimensions such as speed, quality, and fairness, so further research needs to develop multidimensional instruments using quantitative and qualitative approaches. The limited sample size (28 cities over five years) may also limit the statistical power to detect moderate effects, while the short observation period (2019–2023), which was affected by the COVID-19 pandemic, may have influenced the normal patterns between variables. Furthermore, possible confounding variables such as leadership style, civil society strength, and organisational culture have not been adequately accommodated, necessitating advanced models with richer data and causal designs (such as instrumental variables or field experiments). The technical limitations of ordinal models also indicate the need for more flexible modelling approaches to ensure the robustness of results. Finally, the focus on cities in Java increases internal validity but limits generalisation to other regions and contexts; therefore, comparative research across regions and developing countries would enrich our understanding of the dynamics of transparency and local governance more universally.

CONCLUSION

This study examines whether administrative responsiveness has a greater influence than structural and institutional factors in explaining variations in transparency and accountability among cities in Java. The results show that government size and political competition do not significantly increase transparency, while administrative responsiveness shows a positive effect, albeit only marginally significant, indicating the importance of day-to-day bureaucratic practices over structural power or formal institutions. The negative finding between financial reporting quality and substantive transparency also indicates tensions in the accountability system that need

to be addressed. Overall, this study emphasises the need to shift from resource determinism and institutional formalism towards an approach that focuses on organisational behaviour, bureaucratic culture, and micro-interactions between government and citizens. Despite limitations in statistical power and causal inference, this research enriches theoretical and practical understanding of transparency and paves the way for more contextual strategies to strengthen public accountability. s

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