



Analysis of Good Governance on Public Trust in the Ministry

Kismiati¹, Habib Muhammad Shahib², Mohammad Hatta²

¹Magister Manajemen Fakultas Pascasarjana Universitas Fajar Makassar, Indonesia

²Universitas Fajar Makassar, Indonesia

*Corresponding Author: Kismiati

Email: kismiati223empat@gmail.com



Article Info

Article history:

Received 2 April 2026

Received in revised form 17

August 2026

Accepted 10 September 2026

Keywords:

Good Governance

Transparency

Accountability

Responsiveness

Public Trust

JEL Classification:

H11, H83, D73, Z12, C12.

Abstract

Good governance is a crucial principle in the implementation of public services to build public trust in government institutions. Low public trust is often influenced by a lack of transparency, weak accountability, and low responsiveness of officials in providing services. This study aims to analyze the influence of transparency, accountability, and responsiveness on public trust in public services at the Ministry of Religious Affairs in Mamuju Regency. This research is expected to provide practical contributions to improving the quality of public services and serve as evaluation material for the application of good governance principles in government agencies. This study used a quantitative approach with a survey method. Data were obtained by distributing questionnaires to 189 respondents who are users of the Ministry of Religious Affairs services in Mamuju Regency. Data analysis techniques used included validity testing, reliability testing, classical assumption testing, and multiple linear regression analysis to examine the influence of independent variables on the dependent variable. The results show that transparency has a significant effect on public trust, demonstrated by the openness of information regarding programs and service processes, which increases public understanding and oversight. Accountability also significantly influences public trust through clarity of service objectives, procedural compliance, and responsible budget management. Furthermore, responsiveness has been shown to significantly influence public trust through the responsiveness and accuracy of officers in responding to public needs and complaints. These findings confirm that consistent implementation of good governance principles can increase public trust in the services of the Ministry of Religious Affairs of Mamuju Regency.

Introduction

Public trust in government is a fundamental issue in modern democratic systems because it underpins the legitimacy and effectiveness of governance (Modise & Modise, 2023; Goudenhooff, 2025; Barbera et al., 2025). Contemporary society demands that governments not only perform administrative functions but also ensure the fulfillment of democratic rights, human rights, and fair and equitable public services. A high level of public trust enables governments to implement policies effectively because citizens feel confident that every decision they make reflects the common interest. Conversely, low public trust can undermine government legitimacy, hinder policy implementation, and even trigger social resistance to implemented policies (Fimreite et al., 2025; Israyudin & Rudita, 2025; Sastrawan & Rahmawati, 2025).

The phenomenon of declining public trust in government institutions is also occurring globally, as demonstrated by the 2023 Edelman Trust Barometer report, which noted that only around 50 percent of respondents in various countries stated they still trust their governments. A

similar situation exists in Indonesia, where the 2022 Indonesian Political Indicators survey found that public trust in the central government is relatively high at 66.5 percent, but public doubts remain regarding policy transparency and the quality of public services (Indonesian Political Indicators, 2022). This fact demonstrates that public trust remains a relevant issue to study, while also underscoring the importance of good governance practices as an instrument for strengthening legitimacy and improving the quality of public services (Arif & Dutta, 2024; Setyawan, 2025; Saputra et al., 2026).

The concept of good governance is a crucial foundation for building public trust in government (Ferinluary et al., 2026; Rahman et al., 2025; Setyawan, 2025). Principles such as transparency, accountability, and responsiveness are considered key pillars that can enhance government legitimacy in the eyes of the public. Research by Beshi and Kaur (2019) confirms that the implementation of good governance significantly increases public trust in local governments, while Cheema (2010) emphasizes that public trust is both a result and a prerequisite for inclusive and democratic good governance. Therefore, good governance practices are not only a normative requirement but also a strategic instrument to ensure the government's ability to provide services that meet public expectations (Hamzah et al., 2026; Pudjono et al., 2026; Ikwuanusi et al., 2024).

In Indonesia, the issue of public trust in government institutions is also a significant concern. The Central Statistics Agency (BPS), through its 2022 Indonesian Democracy Index Survey, recorded a democracy score of 74.45, indicating room for improvement in aspects of political participation and the quality of government institutions (BPS, 2023). Meanwhile, the 2022 Indonesian Ombudsman report still lists maladministration, bureaucratic red tape, and low transparency as the primary complaints in public services. This situation is one of the reasons behind the government's bureaucratic reform agenda, which aims to strengthen the implementation of good governance principles across various institutions, thereby continuously enhancing public trust in government institutions (Agu et al., 2024; Ferdous, 2024; Modise & Modise, 2023).

A similar phenomenon is also evident at the local level, particularly at the Mamuju Regency Ministry of Religious Affairs (Kemenag) office, which plays a strategic role in the delivery of public services in the fields of religion, religious education, and community affairs. The Mamuju Regency Ministry of Religious Affairs provides a variety of core services, including education, religious services, Hajj and Umrah services, and personnel services. Data shows that the number of prospective Hajj pilgrims from Mamuju Regency has increased post-pandemic. In 2023, the number of pilgrims reached 261, increasing to 275 in 2024, and again to 261 in 2025 (Kemenag Mamuju Regency, 2025). This condition reflects the high and relatively stable demand for Hajj services from the public. In the education sector, there are a total of 90 madrasas under the guidance of the Ministry of Religious Affairs of Mamuju Regency, consisting of 21 Madrasah Ibtidaiyah (MI), 43 Madrasah Tsanawiyah (MTs), and 26 Madrasah Aliyah (MA) (Kemenag Mamuju Regency, 2025). Meanwhile, in marriage services handled through the Office of Religious Affairs (KUA), 1,091 couples were recorded in 2023, 1,084 couples in 2024, and 836 couples by August 2025 (Kemenag Mamuju Regency, 2025). These figures indicate the large workload of the Ministry of Religious Affairs of Mamuju Regency in providing public services in various fields, including education, religion, and general public services. However, the high public demand for these services is also accompanied by a number of problems. Bureaucratic challenges still frequently generate public complaints, such as the lengthy Hajj administration process, limited human resources for administrative services, and minimal transparency in the management of religious program budgets. This situation

emphasizes the urgent need for the Ministry of Religious Affairs in Mamuju Regency to implement good governance principles to maintain and enhance public trust.

Despite this, research on the relationship between good governance practices and public trust has largely focused on the local government level in general (Pandey, 2023; Boufounou et al., 2024; Suhardi et al., 2023). Studies specifically focusing on sectoral institutions such as the Ministry of Religious Affairs, particularly at the regency level, are still very limited. This creates a research gap, as the Ministry of Religious Affairs plays an equally important role in providing public services that directly impact the community, from religious affairs to education. Therefore, empirical research is needed to examine the extent to which transparency, accountability, and responsiveness influence public trust in the Ministry of Religious Affairs in Mamuju Regency.

This research is important not only for its academic relevance but also for its urgency for improving good governance (Alamsyah et al., 2023; Hendar et al., 2023; Dion & Evants, 2024). Strengthening public trust in the Ministry of Religious Affairs of Mamuju Regency will increase the effectiveness of public services, which in turn will support the success of government programs in the religious sector. The results of this study are expected to provide practical input for the Ministry of Religious Affairs of Mamuju Regency in improving the quality of services based on good governance principles, while also enriching the scientific literature on the relationship between public trust and good governance in the religious sector.

Methods

Research Design

This study uses a quantitative approach with an explanatory research approach. According to Sugiyono (2022), quantitative research is a research method based on the philosophy of positivism used to study a specific population or sample, using a sampling technique that is generally random, and using research instruments to collect data, which is then analyzed statistically to test predetermined hypotheses. Furthermore, Creswell (2018) emphasized that quantitative research focuses on testing theories through the measurement of research variables that can be measured numerically and analyzed using statistical procedures.

This research is explanatory research because it aims to explain the causal relationship between the independent variables, namely transparency, accountability, and responsiveness, and the dependent variable, namely public trust. Explanatory research was chosen because it can provide an empirical picture of the extent to which the principles of good governance perceived by the public influence the level of public trust in the Ministry of Religious Affairs of Mamuju Regency.

Research Location and Time

This research was conducted in Mamuju Regency, West Sulawesi Province. The location was selected based on the Ministry of Religious Affairs' strategic position as an institution providing public services in the fields of religion, education, licensing, and other religious administration that interact directly with the public. Furthermore, the Ministry of Religious Affairs in Mamuju Regency is a government institution strongly urged to implement the principles of good governance in an effort to improve service quality and strengthen public trust.

The research is planned to last three months, encompassing the preparation phase, research instrument development, pilot testing, data collection, and data analysis. Specifically, the

research is projected to take place from August to November 2025, but this timeframe is flexible and can be adjusted based on field conditions and respondent availability.

Population and Sampling Techniques

The population in this study is all residents who received public services from the Ministry of Religious Affairs in Mamuju Regency during 2024. This population group includes those who received marriage registration services, religious education services, and Hajj and Umrah pilgrimage services. Based on data from the Ministry of Religious Affairs of Mamuju Regency, the number of recipients of marriage services was recorded at 1,186, religious education services at 275, and Hajj and Umrah services at 261, bringing the total population of this study to 1,722. This population determination is based on the opinion of Sugiyono (2022), who stated that a population is a generalized area with certain characteristics in accordance with the research objectives. All recipients of services from the Ministry of Religious Affairs of Mamuju Regency are considered to have direct experience with public service processes, making them relevant for assessing the application of the principles of transparency, accountability, and responsiveness, as well as their relationship to the level of public trust.

The research sample was determined using purposive sampling, a method of determining samples based on specific considerations or criteria relevant to the research objectives (Etikan, Musa, & Alkassim, 2016). This technique was chosen because the researcher needed respondents who had actual experience using public services from the Ministry of Religious Affairs of Mamuju Regency. Having used public services from the Ministry of Religious Affairs of Mamuju Regency in the past 12 months. At least 20 years old. Willing to be a research respondent. The sample size was not determined based on probabilistic calculations, but rather on considerations of sample adequacy for statistical analysis, particularly multiple regression analysis, and taking into account time and access constraints. The sample size used in this study was 189 respondents. This number is considered to meet the minimum sample size requirements in quantitative research and is considered sufficient to produce a representative and reliable analysis. Furthermore, this sample size also exceeds the minimum recommended limit for quantitative social research, and is expected to provide an objective picture of public perceptions of the implementation of good governance principles and the level of public trust in the Ministry of Religious Affairs in Mamuju Regency.

Data Collection Instrument

The primary instrument used in this study was a questionnaire. According to Sugiyono (2022), a questionnaire is a data collection technique that involves providing respondents with a set of written questions or statements to answer. Questionnaires were chosen because they can collect large amounts of data, allow for systematic measurement of public perceptions, and align with the quantitative approach used in this study.

The questionnaire was structured using a 5-point Likert scale, with the following categories:

- 1 = strongly disagree,
- 2 = disagree,
- 3 = neutral,
- 4 = agree, and
- 5 = strongly agree.

To determine the interpretation category for the mean value, the following interval formula is used:

Interval = (Maximum Value – Minimum Value) / Number of Categories

Interval = $(5 - 1) / 5 = 0.8$

Based on this calculation, the interpretation categories are as follows:

Mean Value Range Category

1.00 – 1.80 Strongly Disagree

1.81 – 2.60 Disagree

2.61 – 3.40 Somewhat Agree

3.41 – 4.20 Agree

4.21 – 5.00 Strongly Agree

Therefore, the mean value in the range of 4.21–5.00 is categorized as "Strongly Agree," while the value in the range of 3.41–4.20 is categorized as "Agree."

The Likert scale was chosen because it facilitates the measurement of respondents' attitudes, perceptions, and opinions regarding the phenomenon being studied. The variables measured in this study consisted of three independent variables: transparency, accountability, and responsiveness, and one dependent variable: public trust. The indicators for each variable were adapted from previous research (Park & Blenkinsopp, 2011) and modified to suit the context of public services at the Ministry of Religious Affairs in Mamuju Regency.

The indicators in the questionnaire are as follows: Transparency is measured using eight items, describing the openness of program information, service processes, access to public information, and the provision of adequate information. Accountability is measured using eight items, reflecting clarity of service goals and objectives, openness and regularity of performance reporting, compliance with regulations and service standards, and appropriate budget use. Responsiveness is measured using ten items, covering sensitivity to public aspirations, speed of response to complaints, sincerity in assisting the public, service efficiency, and timeliness in resolving requests. Public Trust was measured using eight items, assessing the extent to which the public believes in the integrity, capability, effectiveness, and honesty of the Ministry of Religious Affairs officials in Mamuju Regency. Thus, the questionnaire contained 34 items in total. Respondents were asked to rate each statement based on their experiences and perceptions. The questionnaire results were then analyzed quantitatively to answer the research questions and test the research hypotheses.

Data Analysis

The research instrument, in the form of a questionnaire, must be tested before being used in the main research to ensure its quality. According to Sugiyono (2019), a good research instrument must meet two important requirements: validity and reliability. Validity is a measure of the extent to which an instrument is able to measure what it is supposed to measure (Sekaran & Bougie, 2016). A questionnaire item is considered valid if it accurately reveals data from the variables being studied. Validity testing in this study was conducted using item-total correlation (Pearson Product Moment). This is done by correlating the score for each questionnaire item with the total score for the variable.

Testing criteria:

If the calculated *r* value is greater than the table *r* (at a significance level of 0.05), the item is considered valid.

If the calculated r value is less than the table r value, the item is considered invalid and should be considered for removal or revision.

According to Hair et al. (2019), a factor loading value of ≥ 0.50 in exploratory factor analysis (EFA) is also considered sufficient to demonstrate construct validity. Reliability is a measure of the extent to which a research instrument produces consistent results when repeated measurements are taken on the same object (Sugiyono, 2019). A reliable instrument means that each item in the questionnaire produces stable and consistent answers. Reliability testing was conducted using the Cronbach's Alpha method.

Testing criteria according to Sekaran & Bougie (2016):

α value ≥ 0.90 = Very reliable

$0.70 \leq \alpha < 0.90$ = Reliable

$0.60 \leq \alpha < 0.70$ = Moderately reliable

α value < 0.60 = Less reliable

In this study, an instrument was considered reliable if the Cronbach's Alpha value was ≥ 0.70 , meeting the recommended minimum standards.

Classical Assumption Test

Before conducting multiple linear regression analysis, a classical assumption test is required to ensure the regression model meets the BLUE (Best Linear Unbiased Estimator) requirements (Gujarati & Porter, 2012). This classical assumption test consists of:

Normality Test

The normality test aims to determine whether the residual data in the regression model is normally distributed. Normally distributed data indicates that the regression model can be used to make valid predictions (Ghozali, 2018).

Testing methods used:

Kolmogorov-Smirnov Test: residuals are considered normally distributed if the significance value (Asymp. Sig.) is > 0.05 .

Normal Probability Plot (P-P Plot): data are considered normal if the residual points are distributed around the diagonal line. The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. According to Ghozali (2018), a good regression model should not have multicollinearity.

Testing Method:

Using Tolerance and Variance Inflation Factor (VIF) values.

Criteria:

If Tolerance > 0.10 and VIF < 10 , multicollinearity is absent.

If Tolerance ≤ 0.10 and VIF ≥ 10 , multicollinearity is present.

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether the regression model exhibits unequal variances across all observations. A good regression model is one that does not exhibit heteroscedasticity (Gujarati & Porter, 2012).

Testing Methods:

Glejser Test: Regressing the residual values against the independent variables. If the significance value is >0.05 , heteroscedasticity does not occur.

Scatterplot: Heteroscedasticity does not occur if the residual points are randomly distributed above and below the horizontal axis (do not form a specific pattern).

Multiple linear regression equation

This analysis is used to determine the effect of transparency (X1), accountability (X2), and responsiveness (X3) on public trust (Y) partially or simultaneously. The multiple linear regression model is written as follows:

Description:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

YYY = Public trust

α = constant

$\beta_1, \beta_2, \beta_3$ = regression coefficients

X1 = Transparency

X2 = Accountability

X3 = Responsiveness

e = error

Hypothesis testing

Hypothesis testing is conducted to determine whether the independent variables (transparency, accountability, and responsiveness) have a significant effect on the dependent variable (public trust). According to Sugiyono (2019), hypothesis testing in quantitative research is conducted using inferential statistical analysis through partial tests. The t-test is used to determine the extent of influence each independent variable has on the dependent variable (Ghozali, 2018).

Decision-making criteria:

If the significance value (Sig.) is <0.05 , the independent variable has a significant effect on the dependent variable.

If the significance value (Sig.) is ≥ 0.05 , the independent variable does not have a significant effect on the dependent variable.

Interpretation:

This test answers the research hypothesis: whether transparency, accountability, and responsiveness individually influence public trust in the Ministry of Religious Affairs of Mamuju Regency.

Coefficient of Determination

The coefficient of determination is used to determine how much variation in the dependent variable (public trust) can be explained by the independent variables (transparency, accountability, and responsiveness).

The R^2 value ranges from 0 to 1.

An R^2 value approaching 1 indicates a stronger ability of the independent variable to explain the dependent variable.

An R^2 value approaching 0 indicates a weaker ability of the independent variable to explain the dependent variable (more influenced by factors outside the research model).

According to Hair et al. (2019), interpretation of the coefficient of determination can help researchers understand the proportion of variance of the dependent variable that is successfully explained by the regression model.

Result and Discussion

Table 1. Description of the Transparency Variable (X1)e

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	189	3	5	4.39	.588
X1.2	189	3	5	4.31	.620
X1.3	189	2	5	4.42	.566
X1.4	189	1	5	4.31	.708
X1.5	189	2	5	4.30	.627
X1.6	189	2	5	4.42	.593
X1.7	189	2	5	4.35	.616
X1.8	189	2	5	4.39	.656
TOTALX1	189	25	40	34.89	3.767
Valid N (listwise)	189				

The description of the transparency variable is presented to illustrate respondents' perceptions regarding information openness and public service processes at the Ministry of Religious Affairs of Mamuju Regency. Based on Table 4.6, the measurement scale used has a theoretical range from 1 to 5. Empirically, the minimum values of the transparency indicators range from 1 to 3, while the maximum value for all indicators reaches 5. This indicates that some respondents provided a "Strongly Agree" assessment, while a small number gave lower ratings on several aspects of transparency. The mean values for each indicator range from 4.30 to 4.42. Based on the Likert scale interpretation category, these values fall within the range of 4.21–5.00, which is classified as "Strongly Agree." Thus, it can be concluded that respondents have a very positive perception of information openness and the clarity of service processes at the Ministry of Religious Affairs of Mamuju Regency. The total score of the transparency variable is 34.89, which represents the accumulation of all indicator scores. When averaged again, it indicates a very high tendency of assessment. The relatively small standard deviation shows that respondents' perceptions tend to be homogeneous and that there are no significant differences among respondents. These findings indicate that information regarding procedures, requirements, and the progress of services has been conveyed openly and communicatively to the public. Nevertheless, the ease of monitoring the progress of service administration still needs to be improved so that service transparency becomes more optimal and participatory.

Table 2. Description of the Accountability Variable (X2)

	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	189	2	5	4.26	.594
X2.2	189	3	5	4.37	.535
X2.3	189	2	5	4.32	.614
X2.4	189	3	5	4.34	.586
X2.5	189	3	5	4.43	.557

X2.6	189	2	5	4.38	.549
X2.7	189	3	5	4.23	.626
X2.8	189	2	5	4.23	.659
TOTALX2	189	27	40	34.56	3.676
Valid N (listwise)	189				

Source: SPSS 26 Data Processing Results

The description of the accountability variable is presented to illustrate respondents' perceptions regarding the accountability of the Ministry of Religious Affairs of Mamuju Regency in the implementation of public services. Based on Table 4.7, the measurement scale used has a theoretical range from 1 to 5. Empirically, the minimum values of the accountability indicators range from 2 to 3, while the maximum value for all indicators reaches 5. This indicates that there is no dominance of "Strongly Disagree" responses, and some respondents provided "Strongly Agree" assessments regarding aspects of service accountability. The mean values of each indicator range from 4.23 to 4.43. Based on the Likert scale interpretation category, these values fall within the range of 4.21–5.00, which is classified as "Strongly Agree." Thus, in general, respondents have a very positive perception of the accountability of services carried out by the Ministry of Religious Affairs of Mamuju Regency. The total value of the accountability variable is 34.56, which represents the accumulation of all indicator scores and indicates a very high tendency of assessment. The relatively small standard deviation suggests that respondents' answers tend to be homogeneous and do not show significant differences in perception. These findings indicate that compliance with regulations, the conformity of services with established standards, and accountability in program implementation and budget utilization are considered good by the public. However, aspects of financial information disclosure for program implementation still need strengthening so that accountability is not only administrative but also increasingly transparent and participatory in the eyes of the public.

Table 3. Description of the Responsiveness Variable (X3)

	N	Minimum	Maximum	Mean	Std. Deviation
X3.1	189	2	5	4.28	.573
X3.2	189	1	5	4.25	.652
X3.3	189	2	5	4.24	.637
X3.4	189	3	5	4.25	.624
X3.5	189	2	5	4.38	.576
X3.6	189	3	5	4.38	.566
X3.7	189	3	5	4.31	.529
X3.8	189	3	5	4.40	.552
X3.9	189	3	5	4.33	.546
X3.10	189	3	5	4.29	.579
TOTALX3	189	32	50	43.10	4.263
Valid N (listwise)	189				

Source: SPSS 26 Data Processing Results

The description of the responsiveness variable is presented to determine the extent to which the Ministry of Religious Affairs of Mamuju Regency responds to community needs, complaints, and service requests. The analysis is conducted based on the minimum values, maximum values, mean values, and standard deviations of each statement indicator. Based on Table 4.8, the measurement scale used has a theoretical range from 1 to 5. Empirically, the

minimum values of the responsiveness indicators range from 1 to 3, while the maximum values for all indicators reach 5. This indicates that some respondents provided “Strongly Agree” responses, while only a small number gave lower ratings on several aspects of service responsiveness. The mean values for each indicator range from 4.24 to 4.40. Based on the Likert scale interpretation category, these values fall within the range of 4.21–5.00, which is classified as “Strongly Agree.” Thus, in general, respondents have a very positive perception of the responsiveness of services provided by the Ministry of Religious Affairs of Mamuju Regency. The total score of the responsiveness variable is 43.10, representing the accumulation of all indicator scores and indicating a very high tendency of assessment. The relatively small standard deviation suggests that respondents’ answers are relatively homogeneous and do not show significant differences in perception. These findings indicate that service officers are considered responsive, service procedures are perceived as not complicated, and communication between officers and the community runs well. However, the speed in responding to questions or community needs can still be improved so that the responsiveness of services becomes more optimal.

Table 4. Description of the Public Trust Variable (Y)

	N	Minimum	Maximum	Mean	Std. Deviation
Y.1	189	3	5	4.47	.541
Y.2	189	2	5	4.38	.612
Y.3	189	3	5	4.41	.525
Y.4	189	3	5	4.33	.565
Y.5	189	2	5	4.39	.578
Y.6	189	2	5	4.39	.579
Y.7	189	2	5	4.37	.593
Y.8	189	3	5	4.34	.629
TOTALY	189	22	40	35.08	3.797
Valid N (listwise)	189				

Source: SPSS 26 Data Processing Results

Based on Table 4.9, the measurement scale used has a theoretical range of 1 to 5. Empirically, the minimum values of the public trust indicators range from 2 to 3, while the maximum value for all indicators reaches 5. This indicates that there are respondents who provided “Strongly Agree” responses, and there is no dominance of very low evaluations regarding service performance. The mean values of each indicator range from 4.33 to 4.47. Based on the Likert scale interpretation category, these values fall within the range of 4.21–5.00, which is classified as “Strongly Agree.” Therefore, in general, respondents have a very high level of trust in the services provided by the Ministry of Religious Affairs of Mamuju Regency. The total value of the public trust variable is 35.08, representing the accumulation of scores from all indicators and indicating a very positive tendency in respondents’ assessments. The relatively small standard deviation suggests that respondents’ perceptions of public trust tend to be homogeneous and do not show significant differences. These findings indicate that the community perceives the Ministry of Religious Affairs of Mamuju Regency as working for the public interest, demonstrating integrity in service delivery, and managing services professionally. Nevertheless, strengthening institutional capacity and improving service management quality should continue to be carried out to maintain and further enhance the level of public trust.

Table 5. Validity Test of the Transparency Variable (X1)

No	Statement	Pearson Correlation	r Table	Description
1	X1.1	0.799	0.143	Valid
2	X1.2	0.750	0.143	Valid
3	X1.3	0.738	0.143	Valid
4	X1.4	0.758	0.143	Valid
5	X1.5	0.796	0.143	Valid
6	X1.6	0.772	0.143	Valid
7	X1.7	0.757	0.143	Valid
8	X1.8	0.695	0.143	Valid

Source: Data Processing Results

Based on the results of the validity test for the transparency variable (X1), all statements used in this study are declared valid. This is indicated by the Pearson Correlation values of each item, which are greater than the r-table value of 0.143. Therefore, all transparency indicators meet the validity requirements and are suitable to be used as research instruments to measure respondents' perceptions regarding information openness and service clarity provided by the Ministry of Religious Affairs of Mamuju Regency.

Table 6. Validity Test of the Accountability Variable (X2)

Statement	Pearson Correlation	r Table	Description
X2.1	0.786	0.143	Valid
X2.2	0.777	0.143	Valid
X2.3	0.776	0.143	Valid
X2.4	0.791	0.143	Valid
X2.5	0.815	0.143	Valid
X2.6	0.793	0.143	Valid
X2.7	0.749	0.143	Valid
X2.8	0.751	0.143	Valid

Source: SPSS 26 Data Processing Results

The results of the validity test for the accountability variable (X2) show that all statements are declared valid. The Pearson Correlation values for each statement item are greater than the r-table value of 0.143, indicating that all accountability indicators meet the validity criteria. These findings demonstrate that the instrument used is capable of measuring respondents' perceptions regarding the clarity of service objectives, compliance with procedures, and the accountability of the Ministry of Religious Affairs of Mamuju Regency in providing public services.

Table 7. Validity Test of the Responsiveness Variable (X3)

Statement	Pearson Correlation	r Table	Description
X3.1	0.720	0.143	Valid
X3.2	0.715	0.143	Valid
X3.3	0.657	0.143	Valid
X3.4	0.722	0.143	Valid
X3.5	0.684	0.143	Valid
X3.6	0.751	0.143	Valid
X3.7	0.757	0.143	Valid

X3.8	0.797	0.143	Valid
X3.9	0.779	0.143	Valid
X3.10	0.745	0.143	Valid

Source: SPSS 26 Data Processing Results

Based on the results of the validity test for the responsiveness variable (X3), all statement items are declared valid. This is indicated by the Pearson Correlation values of each statement, which are greater than the r-table value of 0.143. Therefore, all responsiveness indicators meet the validity criteria and can be used to measure respondents' perceptions regarding the speed, concern, and accuracy of officers of the Ministry of Religious Affairs of Mamuju Regency in responding to community needs.

Table 8. Validity Test of the Public Trust Variable

Statement	Pearson Correlation	r Table	Description
Y.1	0.776	0.143	Valid
Y.2	0.846	0.143	Valid
Y.3	0.827	0.143	Valid
Y.4	0.836	0.143	Valid
Y.5	0.798	0.143	Valid
Y.6	0.825	0.143	Valid
Y.7	0.797	0.143	Valid
Y.8	0.860	0.143	Valid

Source: SPSS 26 Data Processing Results

The results of the validity test show that all statement items in the public trust variable (Y) are valid. This is proven by the Pearson Correlation values of each statement, which are greater than the r-table value of 0.143. Therefore, all public trust indicators are suitable to be used as research instruments to measure public confidence in the honesty, professionalism, and effectiveness of the performance of the Ministry of Religious Affairs of Mamuju Regency.

Table 9. Reliability Test

Item	Cronbach's Alpha	Criteria	Description
Transparency (X1)	0.893	≥ 0.70	Reliable
Accountability (X2)	0.906	≥ 0.70	Reliable
Responsiveness (X3)	0.902	≥ 0.70	Reliable
Public Trust (Y)	0.931	≥ 0.70	Reliable

Source: Data Processing Results 2026

Based on the results of the reliability test in Table 4.14, all variables in this study show Cronbach's Alpha values greater than 0.70, indicating that they are reliable. The transparency variable has a Cronbach's Alpha value of 0.893, the accountability variable 0.906, the responsiveness variable 0.902, and the public trust variable 0.931. These results indicate that all statement items in each variable have a high level of internal consistency and are capable of measuring the research constructs in a stable manner. Therefore, the research instrument used is considered appropriate and reliable for further data analysis.

Table 10. Kolmogorov–Smirnov Normality Test

	Unstandardized Residual
N	189

Mean	.0000000
Std. Deviation	2.11543821
Absolute	.107
Positive	.077
Negative	-.107
Test Statistic	.107
Asymp. Sig. (2-tailed)	.078

Source: SPSS 26 Data Processing Results

Based on the Kolmogorov–Smirnov test results in Table 4.15, the Asymp. Sig. (2-tailed) value is 0.078, which is greater than the significance level of 0.05. This result indicates that the residuals in the regression model are normally distributed. Therefore, the normality assumption based on the Kolmogorov–Smirnov test has been fulfilled.

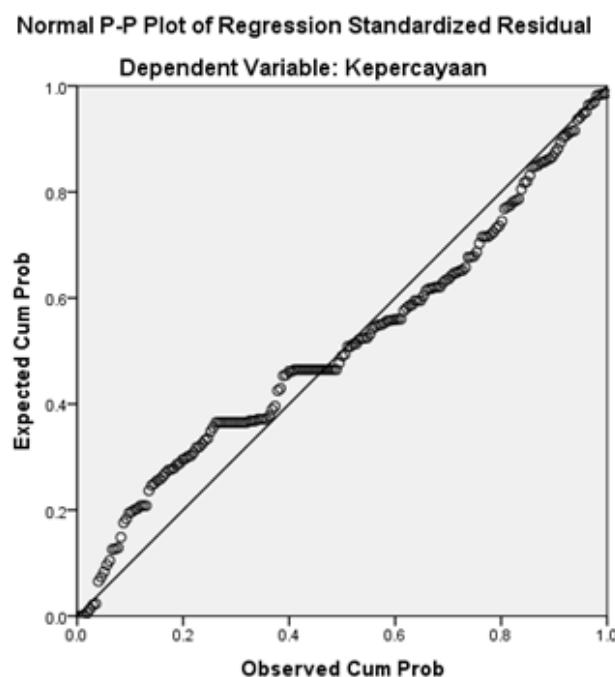


Figure 1. P-P Plot

Based on the Normal P-P Plot, the residual points are distributed around the diagonal line and follow the direction of the line. Although there are slight deviations in some areas, the overall distribution pattern still tends to follow the normal line. These results indicate that the residuals in the regression model tend to be normally distributed, thus the assumption of normality based on the graph test can be declared met.

Table 11. Multicollinearity Test

Indicator	Tolerance	Criteria	VIF	Criteria	Description
Transparency (X1)	0.244	> 0.10	4.104	< 10.0	No multicollinearity
Accountability (X2)	0.149	> 0.10	6.725	< 10.0	No multicollinearity
Responsiveness (X3)	0.190	> 0.10	5.274	< 10.0	No multicollinearity

Source: SPSS 26 Data Processing Results

Based on Table 4.16, the transparency variable (X1) has a tolerance value of 0.244 and a VIF value of 4.104. The accountability variable (X2) shows a tolerance value of 0.149 and a VIF value of 6.725. Meanwhile, the responsiveness variable (X3) has a tolerance value of 0.190 and a VIF value of 5.274. All independent variables have tolerance values greater than 0.10 and VIF values less than 10. These results indicate that there is no strong linear relationship among the independent variables in the regression model. Therefore, it can be concluded that there is no multicollinearity among the transparency, accountability, and responsiveness variables. Consequently, the regression model in this study satisfies the multicollinearity assumption and is appropriate to proceed to the next classical assumption test, namely the heteroscedasticity test.

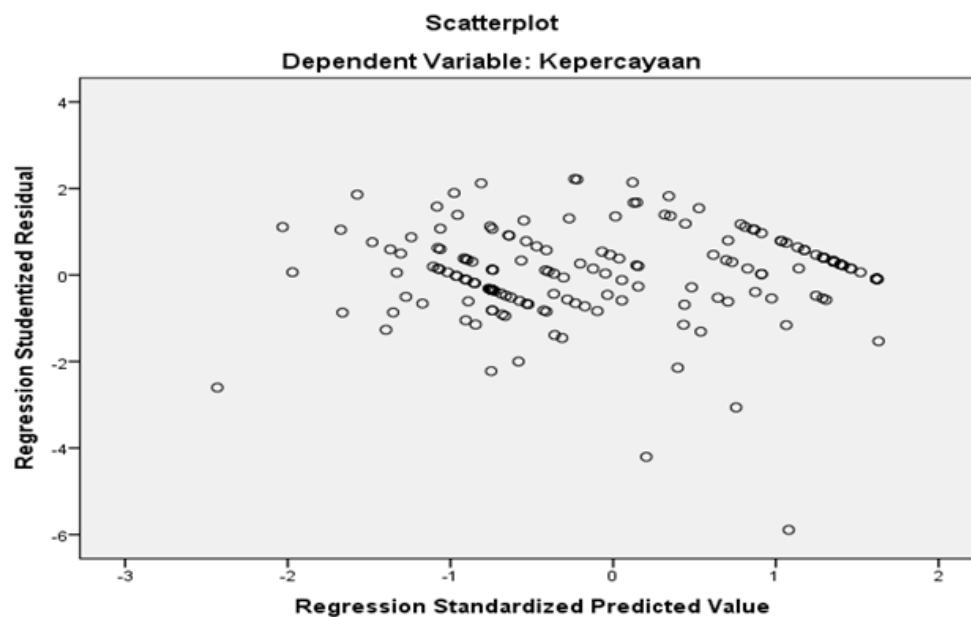


Figure 2. Heteroscedasticity Test

Based on the scatterplot, the residual points are randomly distributed and do not form a specific pattern, such as a wavy, tapered, or widened pattern. The points are also spread both above and below zero on the vertical axis. Therefore, it can be concluded that there is no heteroscedasticity in the regression model. Therefore, the regression model in this study meets the heteroscedasticity assumption and is suitable for further regression analysis.

Table 12. Multiple Linear Regression Test

Model	Variable	Unstandardized Coefficients (B)	Std. Error	Sig.
1	Constant	2.922	1.632	0.075
	Transparency	0.682	0.054	0.000
	Accountability	0.511	0.054	0.000
	Responsiveness	0.351	0.066	0.000

Source: SPSS 26 Data Processing Results

The constant value of 2.922 indicates that if the variables Transparency, Accountability, and Responsiveness are assumed to be zero, the value of variable Y will remain 2.922. This constant value reflects the influence of other factors outside the research model that also affect Y. The regression coefficient for Transparency is 0.682 and has a positive value, meaning that every one-unit increase in Transparency will increase the value of Y by 0.682, assuming other

variables remain constant. The significance value of 0.000 (< 0.05) indicates that Transparency has a significant effect on Y. The regression coefficient for Accountability is 0.511, which is also positive. This indicates that an increase in Accountability will be followed by an increase in Y by 0.511. The significance value of 0.000 (< 0.05) shows that Accountability has a significant effect on Y. The regression coefficient for Responsiveness is 0.351, indicating a positive relationship between Responsiveness and Y. This means that the better the Responsiveness, the value of Y will increase by 0.351. The significance value of 0.000 (< 0.05) indicates that Responsiveness has a significant effect on Y. Based on these results, the multiple linear regression analysis shows that all independent variables in the model have a positive and significant effect on the dependent variable, indicating that the regression model used in this study is appropriate to explain the relationship among the variables in this research.

Table 13. Partial Test (t-test)

Model	Variable	t-value	Sig.
1	Constant	1.790	0.075
	Transparency	5.928	0.000
	Accountability	6.373	0.000
	Responsiveness	5.318	0.000

Source: SPSS 26 Data Processing Results

The results of the partial test show that the Transparency variable has a t-value of **5.928** with a significance level of 0.000, which is smaller than 0.05. This indicates that Transparency partially has a positive and significant effect on Y. Therefore, the hypothesis stating that Transparency affects Y can be accepted. The Accountability variable has a t-value of 6.373 with a significance value of 0.000 (< 0.05). This indicates that Accountability partially has a positive and significant effect on Y. Thus, the better the level of Accountability, the higher the value of Y. The Responsiveness variable shows a t-value of 5.318 with a significance level of 0.000 (< 0.05). These results indicate that Responsiveness partially has a positive and significant effect on Y. Therefore, Responsiveness becomes one of the important factors in improving Y.

Based on the results of the multiple linear regression analysis and partial test, it can be concluded that Transparency, Accountability, and Responsiveness, both individually and simultaneously, have a positive and significant effect on the variable Y. The Transparency variable has the largest regression coefficient, making it the most dominant variable influencing Y in this study.

Table 14. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.830	0.690	0.684	2.13252

Predictors: (Constant), Responsiveness, Transparency, Accountability

Source: SPSS 26 Data Processing Results

Based on Table 4.19, the Adjusted R Square value is 0.684. This value indicates that 68.4% of the variation in public trust in the Ministry of Religious Affairs of Mamuju Regency can be explained by the variables of transparency, accountability, and responsiveness. Meanwhile, the remaining 31.6% is influenced by other factors outside this research model, such as the quality of human resources, organizational culture, leadership, or other external factors that were not examined in this study. The correlation coefficient (R) value of 0.830 indicates a strong

relationship between the independent variables and public trust. In addition, the Std. Error of the Estimate value of 2.13252 shows a relatively small level of prediction error, indicating that the regression model is sufficiently good in explaining the relationship among the variables. Based on the results of the coefficient of determination test, it can be concluded that the regression model used in this study has a strong ability to explain public trust. Therefore, transparency, accountability, and responsiveness are important factors in shaping public trust in the Ministry of Religious Affairs of Mamuju Regency.

The influence of transparency on public trust in public services at the Ministry of Religious Affairs in Mamuju Regency.

The results of this study indicate that transparency significantly influences public trust in public services at the Ministry of Religious Affairs in Mamuju Regency. This finding indicates that the more open the Ministry of Religious Affairs is in conveying information regarding programs, service procedures, administrative requirements, and performance achievements, the higher the level of public trust in the institution. Transparency is not only understood as the openness of information, but also as a public organization's willingness to explain its work, its processes, and the results achieved.

This condition is reflected in the descriptive results of the transparency variable, which showed high average scores for almost all indicators. The public perceives the Ministry of Religious Affairs in Mamuju Regency as relatively open in explaining service processes, providing information on administrative status, and communicating activities and services through official media. The public's direct experience accessing services such as personnel, religious affairs, education, and Hajj and Umrah services creates the perception that the information needed is relatively easy to obtain and not completely hidden. This perception then contributes to increased public trust.

This finding aligns with the theory of good governance, which places transparency as a key pillar in building legitimacy and public trust. Transparency enables the public to understand government policies and actions, thereby reducing uncertainty, suspicion, and negative prejudice against public institutions. When information is conveyed clearly and consistently, the public feels indirectly involved in the government process, even if they are not in decision-making positions.

The results of this study are also consistent with the findings of Beshi and Kaur (2019), who stated that transparency significantly influences public trust in local government. In the context of the Bahir Dar City Administration, Ethiopia, transparency was shown to increase public trust because citizens perceived the government to be open and not withhold important information. This similarity of results suggests that transparency plays a universal role in building trust, both in the context of local government abroad and in sectoral institutions such as the Ministry of Religious Affairs in Indonesia.

Furthermore, research by Sofyani and Tahar (2021) further supports these findings by showing that transparency in village governments in Bantul Regency significantly increased public trust. This study confirmed that information transparency, particularly regarding programs and resource utilization, was a factor more readily perceived by the public than other aspects of governance. A similar finding was seen in the Ministry of Religious Affairs in Mamuju Regency, where service transparency was an aspect that directly impacted people's daily experiences. Research by Surtiningsih et al. (2023) conducted at the Ministry of Religious Affairs in Palembang City also provides relevant institutional context. The study found that efforts to increase transparency through internal policies and mechanisms are a crucial strategy

for improving governance and the institution's image. This demonstrates that transparency impacts not only administrative aspects but also public perceptions of the professionalism and integrity of government institutions.

Based on this, the results of this study reinforce the view that transparency is a key factor in building and maintaining public trust. In the context of the Ministry of Religious Affairs in Mamuju Regency, open information regarding services and performance not only increases public satisfaction but also fosters trust that the institution is working in the public interest. This trust serves as essential social capital for the sustainability of programs and the effectiveness of public services in the religious sector.

The influence of accountability on public trust in public services at the Ministry of Religious Affairs in Mamuju Regency

The results of this study indicate that accountability significantly influences public trust in public services at the Ministry of Religious Affairs in Mamuju Regency. This finding indicates that the better the Ministry of Religious Affairs' accountability in implementing programs, utilizing public resources, and complying with regulations and service standards, the higher the level of public trust in the institution. Accountability is not only understood as an administrative obligation, but also as a moral and institutional commitment of the government to act in accordance with public service objectives.

Accountability in the administration of government agencies has a clear legal basis through Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP). This regulation requires every government agency to prepare performance plans, conduct performance measurements, prepare performance reports, and conduct periodic evaluations as a form of accountability for budget use and achievement of organizational goals. Furthermore, Regulation of the Minister of Administrative and Bureaucratic Reform Number 53 of 2014 also regulates the technical mechanisms for reporting and reviewing government agency performance reports. Thus, accountability is not merely a conceptual requirement of good governance but a legal obligation that must be implemented by the Ministry of Religious Affairs of Mamuju Regency.

Based on these regulations, accountability standards include clarity of performance planning, alignment of program implementation with work plans, measurable measurement of performance achievements, and the preparation of performance reports as a form of public accountability (Johnsen et al., 2024; Asy'ari et al., 2025; Marpaung et al., 2026). Research results indicate that compliance with procedures and service standards has been well-executed. However, public perception of accountability is still more focused on administrative services than on transparent performance reporting. Researchers believe that increasing the publication of performance reports and program achievements in a more communicative manner to the public will further strengthen perceptions of accountability and positively impact public trust.

The influence of accountability is reflected in the descriptive results of the accountability variables, which show high average scores across all indicators (Andersen et al., 2025; Shafa & Islam, 2025; Hasan et al., 2025). The public perceives that the goals and objectives of the Ministry of Religious Affairs' services are quite clear, services are provided in accordance with applicable procedures, and officers serve the public according to established standards. Furthermore, the availability of information on work results and budget utilization, although not always detailed, contributes to the perception that the Ministry of Religious Affairs of Mamuju Regency strives to be accountable to the public for its performance.

In daily service practices, accountability is perceived by the public through procedural certainty, service consistency, and the alignment between regulations and implementation on the ground. When the public perceives that services are provided fairly, impartially, and in accordance with regulations, they believe the institution is trustworthy. This demonstrates that accountability acts as a control mechanism capable of suppressing potential irregularities and enhancing the credibility of public institutions.

This finding aligns with the theory of good governance, which places accountability as a key pillar in building public trust. An accountable government is seen as committed to performance, transparent reporting, and regulatory compliance. Accountability provides assurance to the public that every policy and program implemented is accountable, both administratively and ethically.

The results of this study also support the findings of Beshi and Kaur (2019), who stated that perceptions of accountability significantly influence public trust in local government. In the context of this study, the public demonstrated higher levels of trust when the government demonstrated accountability for its policies and use of public resources. The similarity of these findings strengthens the argument that accountability has an important role in shaping public trust, regardless of differences in regional context and type of government institution (Van de Walle & Migchelbrink, 2022; Nurlinah et al., 2025; Bashir & Ullah, 2026). Research by Taufiqi and Ariani (2022) also found that accountability is a key factor in increasing public trust in village governments. These results indicate that the public tends to have more trust in a government that demonstrates clear accountability, particularly in fund management and program implementation. This finding is relevant to the situation at the Ministry of Religious Affairs in Mamuju Regency, where compliance with regulations and the fair use of resources are important aspects of public perception.

Furthermore, research by Fajri, Aziz, and Arif (2024) confirms that accountability positively contributes to the quality of good governance, particularly in the context of financial management at the Ministry of Religious Affairs. Accountability ensures that reporting and program implementation are carried out in accordance with applicable regulations, thereby strengthening the institution's image in the public eye. This aligns with the findings of this study, where public-perceived accountability directly impacts increased public trust.

Based on this, the results of this study confirm that accountability is a crucial factor in building public trust in the Ministry of Religious Affairs in Mamuju Regency. When the public perceives that services are provided responsibly, in accordance with regulations, and oriented towards the public interest, trust in the institution will strengthen. Accountability not only functions as an administrative obligation, but also as a foundation of trust that supports the effectiveness of public services in the religious sector.

The influence of responsiveness on public trust in public services at the Ministry of Religious Affairs in Mamuju Regency

The results of this study indicate that responsiveness significantly influences public trust in public services at the Ministry of Religious Affairs in Mamuju Regency. This finding confirms that the Ministry of Religious Affairs' ability to respond to public needs, complaints, and aspirations quickly, accurately, and with solutions plays a crucial role in building public trust in the institution. Responsiveness is tangible evidence of the government's presence in serving, not merely performing administrative functions.

Empirically, the descriptive results of the responsiveness variable show high average scores across all indicators. The public perceives that Ministry of Religious Affairs officers are quite

sensitive to input and complaints, demonstrate a willingness to help, and provide clear guidance when they encounter obstacles in the service process. Furthermore, the public perceives that service requests are processed within the promised timeframe and without complications, creating a positive service experience.

In service practice at the Ministry of Religious Affairs in Mamuju Regency, responsiveness is reflected in the staff's promptness in answering questions, handling complaints, and providing solutions when administrative obstacles arise. When citizens feel heard and their needs are taken seriously, they believe that the government is truly working in the public interest. This directly strengthens public trust in public service institutions.

This finding aligns with the concept of good governance, which places responsiveness as a key principle of citizen-oriented government. A responsive government not only responds to public requests but also anticipates needs and provides timely, high-quality services. Responsiveness reflects the government's concern for citizens and is an important indicator in assessing the quality of the relationship between the government and the public.

The results of this study are consistent with the findings of Beshi and Kaur (2019), who stated that perceived responsiveness significantly influences public trust in local government. In that study, citizens who perceived a rapid response and attention to public needs demonstrated higher levels of trust. This similarity in results strengthens the argument that responsiveness is a key factor in building public trust, including in the context of public services at the Ministry of Religious Affairs. Research by Mufti et al. (2020) also shows that public trust in the government is significantly influenced by its ability to respond to public needs, particularly in situations that demand prompt and accurate service. Although the context of this study differs, namely the handling of COVID-19, this finding is relevant because it confirms that government responsiveness is a crucial asset in maintaining public trust in various public service sectors.

Furthermore, research by Surtiningsih et al. (2023), which examined the implementation of good governance principles at the Palembang City Ministry of Religious Affairs Office, found that efforts to improve service quality, including responding to public needs, are a crucial part of strengthening governance. These findings support the findings of this study, which show that perceived responsiveness contributes to building public trust in the Ministry of Religious Affairs.

Based on this, the results of this study confirm that responsiveness plays a strategic role in increasing public trust in the Ministry of Religious Affairs in Mamuju Regency. When the public experiences prompt, caring, and solution-oriented service, trust in the institution is strengthened. Responsiveness is not only an indicator of service quality but also serves as a bridge that strengthens the relationship between the government and the public in the provision of public services in the religious sector.

Conclusion

The research results show that transparency significantly influences public trust in the public services of the Ministry of Religious Affairs in Mamuju Regency. Open information regarding programs, service processes, and the delivery of information through official media allows the public to better understand and monitor the performance of the Ministry of Religious Affairs, thereby increasing public trust. Accountability has been shown to significantly influence public trust in the public services of the Ministry of Religious Affairs in Mamuju Regency. Clarity of service objectives, adherence to procedures, and reasonable and responsible budget utilization strengthen public confidence that the Ministry of Religious Affairs carries out its duties professionally and can be trusted. Responsiveness significantly influences public trust in the

public services of the Ministry of Religious Affairs in Mamuju Regency. The responsiveness of officers in responding to needs, complaints, and service requests, as well as the ability to provide timely solutions, creates a positive service experience and encourages increased public trust.

References

- Agu, J. C., Nkwo, F. N., & Eneiga, R. U. (2024). Governance and anti-corruption measures in Nigeria: Strategies for enhancing transparency, accountability and public trust. *International Journal of Economics and Public Policy*, 8(1), 1-15.
- Alamsyah, K., Komar, M. A., Sujana, N., Ramadhani, P., & Mustajam, A. (2023). The urgency of developing quality human resources in realizing good governance: A literature review. *Influence: International Journal of Science Review*, 5(2), 363-375.
- Andersen, S. C., Hvidman, U., de Junge, S. Y., & Rangvid, B. S. (2025). Performance-based accountability systems at the organizational level: Effects of a school program. *Journal of Public Administration Research and Theory*, 35(2), 216-230. <https://doi.org/10.1093/jopart/muaf007>
- Arif, I., & Dutta, N. (2024). Legitimacy of government and governance. *Journal of Institutional Economics*, 20, e14. <https://doi.org/10.1017/S1744137423000334>
- Asy'ari, H., Komariah, A., Yuliana, L., Silviani, A., & Vebrianto, R. (2025). CIPP model evaluation of the impact of remuneration policies on lecturer performance in Indonesian state Islamic universities. *Jurnal Cakrawala Pendidikan*, 44(3), 740-756. <https://doi.org/10.21831/cp.v44i3.90018>
- Barbera, C., Ferry, L., Hyndman, N., Liguori, M., McCandless, S., & Midgley, H. C. (2025). Governance and accountability in reshaping public services: Open challenges and wicked problems of the 21st century. *Public Administration*, 103(3), 677-692. <https://doi.org/10.1111/padm.70012>
- Bashir, M., & Ullah, S. (2026). Public Trust in State Institutions: A Comparative Analysis of the Military, Judiciary, and Parliament in Post-2023 Election Pakistan. *Inverge Journal of Social Sciences*, 5(2), 88-100.
- Boufounou, P., Eriotis, N., Kounadeas, T., Argyropoulos, P., & Pouloupoulos, J. (2024). Enhancing internal control mechanisms in local government organizations: a crucial step towards mitigating corruption and ensuring economic development. *Economies*, 12(4), 78.
- Dion, H., & Evans, M. (2024). Strategic frameworks for sustainability and corporate governance in healthcare facilities; approaches to energy-efficient hospital management. *Benchmarking: An International Journal*, 31(2), 353-390. <https://doi.org/10.1108/BIJ-04-2022-0219>
- Fajri, M. A., Aziz, M. T., & Arif, M. (2024). Analisis dampak transparansi dan akuntabilitas terhadap kualitas good governance keuangan di Kementerian Agama Sumatera Utara: Studi kepustakaan. *JEBI: Jurnal Ekonomi dan Bisnis*, 2(1), 117-128.

- Ferdous, J. (2024). Nexus between citizens' trust and good governance in public institutions of South Asia. *Indian Journal of Public Administration*, 70(4), 715-727. <https://doi.org/10.1177/00195561241248140>
- Ferinluary, F., Sari, D. R., Lasmiati, P., Yudi, Y., & Yuliusman, Y. (2026). Building Public Trust Through Good Governance: a Literature Review in Improving Transparency and Accountability of The Indonesian Government. *ILTIZAM Journal of Shariah Economics Research*, 10(1), 279-296. <https://doi.org/10.30631/8weftj74>
- Fimreite, A. L., Lægreid, P., Løvseth, E., & Rykkja, L. H. (2025). Public Perceptions of Creeping Crises: Climate Change and Antimicrobial Resistance. *Risk, Hazards & Crisis in Public Policy*, 16(4), e70039. <https://doi.org/10.1002/rhc3.70039>
- Goudenhooff, G. (2025). The Role of Political Trust in Democratic Legitimacy and Institutional Resilience: A European Perspective. *Europolity: Continuity & Change Eur. Governance*, 19, 129.
- Hamzah, Z. L., Sulaiman, N. A., & Ismail, M. M. (2026). Public Governance, Service Delivery and Institutional Image. In *Concepts of Corporate Governance and Public Governance: Building Identity, Brand, Image and Reputation in the Digital Era* (pp. 155-169). Singapore: Springer Nature Singapore. https://doi.org/10.1007/978-981-95-2449-5_8
- Hasan, Z., Abduh, M., & Rosman, R. (2025). Transparency, Accountability, and Customer Trust in Islamic Banking: A Panel Data Analysis from Selected OIC Countries. *Jurnal Magister Ekonomi Syariah*, 4(2 Desember), 915-935. <https://doi.org/10.14421/jmes.2025.042-04>
- Hendar, J., Yusdiansyah, E., Ruhaeni, N., & Iskandar, R. K. (2023). The urgency of state administration attitude for good governance. *MIMBAR: Jurnal Sosial dan Pembangunan*, 240-250.
- Ikwuanusi, U. F., Onunka, O., Owoade, S. J., & Uzoka, A. (2024). Digital transformation in public sector services: Enhancing productivity and accountability through scalable software solutions. *International Journal of Applied Research in Social Sciences*, 6(11), 2744-2774.
- Israyudin, R., & Rudita, L. (2025). Administrative Law Approaches to Corruption Control: A Systematic Literature Review on Strategies in Developing and Developed Countries. *Pena Justisia: Media Komunikasi dan Kajian Hukum*, 24(1), 200-224.
- Johnsen, Å., Solholm, K., & Tufte, P. A. (2024). Performance measurement system design as link between strategy formulation and performance information use in public sector organizations. *Public Performance & Management Review*, 47(4), 813-848. <https://doi.org/10.1080/15309576.2024.2360158>
- Marpaung, S., Wibowo, A. P., Setiawan, T., & Suhariono, A. (2026). Strategic Planning, Performance Management, and Corporate Budgeting: An Expert Sharing Reflection for Strengthening BPJS Kesehatan's Strategic Management System. *Journal of Social and Society Tarombo (JSST)*, 1(1), 31-38.

- Modise, J. M., & Modise, P. S. (2023). Improved public trust, integrity and good governance with respect to corruption. *International Journal of Innovative Science and Research Technology*, 8(3), 2573-2583.
- Modise, J. M., & Modise, P. S. (2023). Improved public trust, integrity and good governance with respect to corruption. *International Journal of Innovative Science and Research Technology*, 8(3), 2573-2583.
- Mufti, M., Gataru, A. A. S., Afrilia, A., & Mutiarawati, R. (2020). Analisis pengukuran tingkat kepercayaan publik terhadap pemerintah: Kekuatan bagi penanganan Covid-19 berbasis masyarakat. *Ilmu Politik, UIN Sunan Gunung Djati Bandung*.
- Nurlinah, Ansar, M. C., & Chowdhury, K. (2025). Impact of government digital transformation on citizen trust and participation: Evidence from Gowa Regency, Indonesia. *Frontiers in Human Dynamics*, 7, 1700582.
- Pandey, J. K. (2023). Public trust and collaborative e-governance performance: a study on government institutions and services. *Transforming Government: People, Process and Policy*, 17(4), 510-531. <https://doi.org/10.1108/TG-08-2023-0113>
- Pudjono, A. N. S., Wibisono, D., & Fatima, I. (2026). Enhancing public sector performance management in Indonesia: the role of soft systems methodology in addressing local government challenges. *Systems Research and Behavioral Science*, 43(1), 281-305. <https://doi.org/10.1002/sres.3166>
- Rahman, I., Karim, A., Masrial, M., & Syamsudin, S. (2025). Failure of good governance at the local level: A case study of PKH social assistance and village fund management. *Khalaqa: Journal of Education and Learning*, 3(1), 30-36.
- Saputra, N., Putera, R. E., Zetra, A., Azwar, A., Valentina, T. R., & Mulia, R. A. (2026). Enhancing public management through integrity and organizational citizenship behavior: A systematic review. *International Journal of Public Administration*, 1-16. <https://doi.org/10.1080/01900692.2026.2614578>
- Sastrawan, A., & Rahmawati, D. E. (2025). Building public trust through government communication strategies: A case study of TAPERA policies in Indonesia. *Jurnal Trias Politika*, 9(2), 249-264.
- Setyawan, W. (2025). Bridging between financial performance and government performance: The role of public sector accounting in realizing good governance. *Oikonomia: Journal of Management Economics and Accounting*, 2(2), 1-15.
- Setyawan, W. (2025). Bridging between financial performance and government performance: The role of public sector accounting in realizing good governance. *Oikonomia: Journal of Management Economics and Accounting*, 2(2), 1-15.
- Shafa, H., & Islam, A. (2025). Impact of data privacy and cybersecurity in accounting information systems on financial transparency. *International Journal of Scientific Interdisciplinary Research*, 6(1), 254-292.

- Sofyani, H., & Tahar, A. (2021). Peran akuntabilitas dan transparansi pemerintah desa Indonesia terhadap kepercayaan masyarakat desa: Kasus di Kabupaten Bantul. *Jurnal Akademi Akuntansi*, 4(1), 10–25. <https://doi.org/10.22219/jaa.v4i1.16481>
- Suhardi, U. U., Pribadi, U., & Losi, Z. (2023). The effects of good governance principles: Accountability, transparency, and participation on public trust in village funds management. *International Journal of Social Science and Business*, 7(4), 1050-1060. <https://doi.org/10.23887/ijssb.v7i4.57648>
- Surtiningsih, W., Menghayati, O. S., Azizah, N., Putri, H. A., Tarissyaa, U., Rahmawati, T. P., & Hafizzallutfi. (2023). Penerapan prinsip-prinsip good corporate governance pada Kementerian Agama Kota Palembang. *Jurnal Ekonomi dan Bisnis Islam (AT-TARIIZ)*, 2(4), 01–12. <https://doi.org/10.62668/attariiz.v2i04.925>
- Taufiqi, D., & Ariani, K. R. (2022). The effect of good governance, accountability, and transparency of village funds on public trust. *Procedia of Social Sciences and Humanities: Proceedings of the 1st SENARA 2022*. Universitas Muhammadiyah Sidoarjo.
- Van de Walle, S., & Migchelbrink, K. (2022). Institutional quality, corruption, and impartiality: The role of process and outcome for citizen trust in public administration in 173 European regions. *Journal of Economic Policy Reform*, 25(1), 9-27. <https://doi.org/10.1080/17487870.2020.1719103>