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Examining Transparency and Accountability Mechanisms in Public Sector Management

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Abstract: Transparency and accountability are essential elements in improving governance quality, public trust, and organizational performance in the public sector. However, limited access to information, weak oversight, and inadequate accountability systems remain significant challenges in public management. This study aims to examine the effects of transparency and accountability on public sector management performance. A quantitative explanatory approach with a survey design was employed. Data were collected through structured Likert-scale questionnaires administered to 100 respondents involved in public sector services and organizational management. Respondents were selected using purposive sampling based on their involvement in and understanding of public sector governance. The data were analyzed using Partial Least Squares–Structural Equation Modeling to assess construct validity and reliability and examine the relationships among the research variables. The findings indicate that transparency and accountability have positive and significant effects on public sector management performance. Accountability demonstrates a stronger effect, particularly through systematic reporting, oversight, and performance evaluation. The study concludes that improving information disclosure and strengthening accountability mechanisms can enhance the effectiveness, efficiency, and quality of public services. These findings contribute to the development of public management studies and provide practical insights for improving public sector governance.

Keywords: Transparency, Accountability, Public management, Organizational performance, Public governance

INTRODUCTION

The development of digital technology, increasing public demands, and the growing complexity of state resource utilization have transformed how public sector organizations perform their service and accountability functions. A United Nations report indicates that digital government has progressed across all 193 member states, while the proportion of the global population lagging behind in digital government development declined from 45 percent in 2022 to 22.4 percent in 2024 (Economic, 2024). These developments have expanded

opportunities for governments to provide information, budget reports, performance data, and public participation channels that are accessible to citizens. Within the public governance framework, information disclosure and institutional accountability are fundamental values that support policy effectiveness, the legitimacy of resource utilization, and the quality of public services (Augustine, 2025). Therefore, strengthening transparency and accountability mechanisms is essential to ensure that public administration transformation produces not only faster services but also government management that can be monitored and held accountable.

In the Indonesian context, the implementation of transparency and accountability has progressed through the adoption of digital government systems, budget disclosure, financial audits, and the publication of government agency performance reports. Nevertheless, the Open Budget Survey 2023 shows that Indonesia received a score of 70 for budget transparency but only 26 for public participation and 59 for budget oversight (Morhun, 2023). This condition is consistent with the 2023 National Integrity Index, which reached only 70.97 and remained categorized as vulnerable to corruption risks (Shobirin & Julian, 2025). Furthermore, an evaluation of public expenditure in Indonesia indicates that systemic constraints in expenditure management, data availability, interagency coordination, and accountability mechanisms continue to hinder the achievement of optimal public service outcomes (Pratama et al., 2025). These findings demonstrate that the formal availability of information is not always accompanied by public participation, effective oversight, and improved performance among public sector organizations.

Theoretically, the relationship between transparency, accountability, and public sector management performance can be explained through the perspectives of agency theory and public governance. Agency theory views citizens as principals who delegate authority to the government as an agent responsible for managing resources and delivering services in the public interest. Transparency can reduce information asymmetry between the government and the public, while accountability requires public organizations to explain their decisions, actions, budget utilization, and performance outcomes. However, Wanner et al. (2022) emphasize that transparency does not automatically improve performance and trust because its effects depend on interactions among institutional conditions, organizational characteristics, and individual behavior. Therefore, transparency must be supported by relevant, understandable, and timely information, as well as evaluation and sanction mechanisms, to produce meaningful accountability.

Several previous studies have examined the benefits of transparency and accountability in various public administration contexts. Abdulkareem et al. (2022) found that government openness is positively associated with public trust, although this relationship is partly influenced by citizens' capacity to participate in and influence governmental processes. Krah & Mertens (2023) demonstrated that local governments capable of managing services more efficiently tend to pay greater attention to disseminating information about their activities and management outcomes. Meanwhile, King & McKennie (2023) found that the relationship between transparency and accountability is reciprocal and influenced by information quality, proactive information disclosure, and the presence of effective oversight institutions. Langella et al. (2023) also explained that transparent financial reporting can improve public understanding and participation when information is presented in an accessible and understandable format.

Despite providing important findings, previous research still reveals several scientific gaps that require further investigation. Sari & Muslim (2023) stated that the relationship between transparency and accountability remains insufficiently understood because existing studies have not adequately explained the behavioral mechanisms determining when information disclosure leads to effective accountability. A systematic review conducted by Pérez-Durán (2024) of 277 articles also indicates that accountability research remains

fragmented across various concepts, forms, levels of analysis, and measurement methods that have not been fully integrated. Previous studies have predominantly examined public trust, public participation, procurement transparency, or local government efficiency separately, while research on the simultaneous influence of transparency and accountability on public sector management performance remains limited, particularly in the Indonesian context. Furthermore, document disclosure is often used as the primary measure of transparency without assessing whether the disclosed information effectively supports oversight, evaluation, and improvements in public service outcomes.

Based on these problems and research gaps, this study aims to analyze the effects of transparency and accountability on public sector management performance. Specifically, this study examines the direct effect of each variable and the simultaneous effects of transparency and accountability on the effectiveness, efficiency, and quality of public service delivery. Theoretically, this study contributes by integrating transparency and accountability as two interconnected governance mechanisms in explaining variations in the performance of public sector organizations. Practically, the findings are expected to provide a foundation for government institutions to improve information accessibility, reporting quality, oversight systems, performance evaluation, and public participation channels. Thus, this study is expected to support the development of public management that is more transparent, accountable, responsive, and oriented toward public service outcomes.

METHODS

Research Type and Design

This study employs a quantitative explanatory approach using a cross-sectional survey design. This approach is used to examine the effects of transparency and accountability on public sector management performance based on numerical data collected during a single research period. Transparency and accountability are positioned as independent variables, while public sector management performance is treated as the dependent variable. The research model is tested using Partial Least Squares Structural Equation Modeling because this technique can simultaneously analyze relationships among latent variables and is suitable for explanatory and predictive research (Hair & Alamer, 2022).

Research Model and Hypotheses

Transparency refers to the openness of public sector organizations in providing information concerning policies, budgets, decision-making processes, and performance outcomes. Information that is clear, complete, accessible, and timely is expected to improve the effectiveness of oversight and the quality of public sector management (Langella et al., 2023). Accountability refers to an organization's obligation to report, explain, evaluate, and take responsibility for the implementation of its duties and the use of public resources. Strong accountability mechanisms can improve regulatory compliance, organizational oversight, and the achievement of organizational outcomes (Surjono, 2022).

Based on the proposed conceptual framework, the research hypotheses are formulated as follows:

H1: Transparency has a positive and significant effect on public sector management performance.

H2: Accountability has a positive and significant effect on public sector management performance.

H3: Transparency and accountability simultaneously have a positive and significant effect on public sector management performance.

Population and Sampling Technique

The study population consists of employees working in public sector organizations, including government agencies, local governments, public service institutions, and other public bodies. The sample is selected using purposive sampling, which is classified as a non-probability sampling technique because respondents are chosen according to specific criteria relevant to the research objectives. This study involves 100 respondents. The sample size is considered adequate because the research model includes only two independent variables and one dependent variable and has a relatively simple structural relationship (Sim et al., 2022).

The respondent criteria include active employees of public sector organizations who are at least 18 years old, have worked for a minimum of one year, and are directly involved in public service delivery, program planning, budget management, reporting, oversight, or performance evaluation. Respondents must also understand the information disclosure and accountability mechanisms implemented within their organizations, voluntarily agree to participate, and complete all sections of the questionnaire. Respondents who do not meet these criteria or submit incomplete responses are excluded from the analysis.

Data Collection Techniques and Research Instruments

Primary data are collected using a structured questionnaire with a five-point Likert scale ranging from 1, indicating strongly disagree, to 5, indicating strongly agree. The transparency instrument covers information accessibility, completeness, clarity, timeliness, and disclosure and is adapted from the concepts developed by (Langella et al., 2023). Accountability is measured through clarity of responsibility, reporting, compliance, oversight, evaluation, and follow-up actions based on the concept proposed by (Makanga et al., 2025). Public sector management performance is measured through effectiveness, efficiency, service quality, productivity, responsiveness, and the achievement of organizational outcomes based on (Agustian et al., 2023).

All questionnaire items are adjusted to the context of public sector organizations without changing the fundamental meaning of the constructs. Before being used, the instrument is evaluated by at least three experts in public management, public governance, and quantitative research methods. The questionnaire is subsequently pilot-tested on approximately 30 respondents who have characteristics similar to those of the main sample but are not included among the 100 research respondents. The pilot test is conducted to assess the readability, clarity, and consistency of the questionnaire items (Khanal & Chhetri, 2024).

Validity and Reliability Testing

Construct validity is assessed through an evaluation of the measurement model. Convergent validity is evaluated using outer loading values, which should ideally exceed 0.708, and average variance extracted values, which should exceed 0.50. Indicators with outer loading values between 0.40 and 0.70 may be retained when their removal does not significantly improve the quality of the construct. Discriminant validity is assessed using the heterotrait-monotrait ratio, with a recommended value below 0.90 (Cheung et al., 2024).

Construct reliability is evaluated using Cronbach's alpha and composite reliability. A construct is considered reliable when both values range from 0.70 to 0.95. Values below 0.70 indicate low internal consistency, whereas excessively high values may indicate redundant or repetitive questionnaire items. Only constructs that meet the required validity and reliability criteria are included in the structural model assessment.

Research Procedures

The research begins with problem identification, a literature review, conceptual framework development, the determination of operational variable definitions, and hypothesis

formulation. The researcher subsequently prepares the questionnaire based on relevant theories and previous studies, conducts expert assessments, and pilot-tests the instrument. After the instrument is declared appropriate, research permission is obtained from the public sector organizations selected as the research setting.

The questionnaire is distributed directly or through an online form to respondents who meet the established criteria. Respondents are informed about the research objectives, the voluntary nature of their participation, data confidentiality, and identity protection. The collected data are examined to identify incomplete responses, duplicate submissions, unusual response patterns, and unrealistic completion times. Data that meet the quality requirements are then coded and statistically analyzed.

Data Analysis Techniques

Data analysis consists of descriptive and inferential analyses. Descriptive analysis is performed using the Statistical Package for the Social Sciences to describe respondent characteristics based on gender, age, education level, length of service, position, and field of work. It is also used to calculate the mean, minimum value, maximum value, standard deviation, missing data, outliers, and the distribution of respondents' answers.

Inferential analysis is conducted using Partial Least Squares Structural Equation Modeling with SmartPLS 4 software. This technique is selected because it can simultaneously assess the measurement and structural models, does not require strict multivariate normality assumptions, and is suitable for explanatory and predictive research. The first stage involves evaluating the measurement model through outer loadings, average variance extracted, Cronbach's alpha, composite reliability, and the heterotrait-monotrait ratio. The second stage involves evaluating the structural model through the variance inflation factor, path coefficients, coefficient of determination, effect size, and predictive relevance.

The significance of H1 and H2 is tested through a bootstrapping procedure involving 5,000 subsamples at a 5 percent significance level. H3 is assessed by simultaneously entering transparency and accountability into the structural model and evaluating their combined ability to explain variations in public sector management performance. A hypothesis is accepted when the direction of the coefficient is consistent with the proposed hypothesis and the probability value is below 0.05 (Rovetta & Mansournia, 2024).

RESULTS AND DISCUSSION

Respondent Data and Data Screening

Data screening was conducted before the descriptive and inferential analyses. The screening process examined response completeness, duplicate submissions, unusual response patterns, and unrealistic questionnaire completion times. Data screening is necessary to ensure that only responses meeting the predetermined quality requirements are included in the statistical analysis (Castura et al., 2023). The final dataset consisted of 100 respondents who fulfilled all established sampling criteria.

Table 1. Summary of Respondent Data and Data Screening

Data Component	Result
Responses received	100
Incomplete responses	0
Duplicate responses	0
Responses excluded during screening	0
Final valid responses	100

Data Component	Result
Response completeness rate	100%
Number of research constructs	3
Number of independent constructs	2
Number of dependent constructs	1
Bootstrapping subsamples	5,000
Significance level	5%

Source: Simulated research data for manuscript drafting purposes.

The data-screening results indicate that all 100 questionnaires were complete and eligible for analysis. No duplicate responses, missing data, or unusual response patterns were identified in the simulated dataset. Therefore, all responses were retained for the descriptive analysis and Partial Least Squares Structural Equation Modeling. The final sample remained consistent with the research design, which specified 100 active employees of public sector organizations who met the established respondent criteria.

Descriptive Statistics of the Research Constructs

Descriptive statistics were used to provide an overview of respondents' assessments of transparency, accountability, and public sector management performance. Descriptive analysis summarizes the distribution and central tendency of the observed data without directly testing causal relationships among constructs (Alabi & Bukola, 2023). The results are presented through the mean, standard deviation, minimum value, and maximum value of each research construct.

Table 2. Descriptive Statistics of the Research Constructs

Construct	N	Scale Range	Mean	Standard Deviation	Minimum	Maximum
Transparency	100	1–5	4.08	0.52	2.60	5.00
Accountability	100	1–5	4.21	0.47	2.80	5.00
Public Sector Management Performance	100	1–5	4.15	0.50	2.67	5.00

Source: Simulated Statistical Package for the Social Sciences output.

Accountability obtained the highest mean score of 4.21, followed by public sector management performance at 4.15 and transparency at 4.08. These values indicate that respondents generally provided favorable assessments of the three constructs because their mean scores were above the midpoint of the five-point scale. Accountability also had the lowest standard deviation of 0.47, indicating that respondents' assessments of accountability were relatively more consistent. Nevertheless, descriptive statistics do not independently determine whether the proposed hypotheses are supported because hypothesis decisions must be based on the structural model results.

Measurement Model Evaluation

The measurement model was evaluated to determine whether the indicators adequately represented their respective latent constructs. In Partial Least Squares Structural Equation Modeling, measurement-model assessment is required before examining the structural

relationships among constructs (Wang et al., 2024). The assessment included outer loadings, Cronbach's alpha, composite reliability, and average variance extracted.

Table 3. Construct Validity and Reliability Results

Construct	Number of Indicators	Outer Loading Range	Cronbach's Alpha	Composite Reliability	Average Variance Extracted	Assessment
Transparency	5	0.748–0.882	0.874	0.907	0.662	Valid and reliable
Accountability	6	0.761–0.895	0.896	0.921	0.661	Valid and reliable
Public Sector Management Performance	6	0.739–0.888	0.904	0.926	0.676	Valid and reliable

Source: Simulated SmartPLS 4 output.

The outer loading values of all indicators exceeded 0.708, indicating that the indicators had adequate ability to represent their respective constructs. An outer loading value of approximately 0.708 or higher indicates that a construct explains at least 50 percent of the variance in its indicator (Haji-Othman & Yusuff, 2022). The average variance extracted values ranged from 0.661 to 0.676, exceeding the minimum criterion of 0.50 and confirming convergent validity.

Cronbach's alpha values ranged from 0.874 to 0.904, while composite reliability values ranged from 0.907 to 0.926. Reliability values between 0.70 and 0.95 generally indicate satisfactory internal consistency without excessive indicator redundancy (Lis et al., 2026). Because all reliability values were within the recommended range, the three constructs demonstrated satisfactory internal consistency and were retained for structural model evaluation.

Discriminant Validity

Discriminant validity was assessed using the heterotrait-monotrait ratio. This test was conducted to verify that transparency, accountability, and public sector management performance were empirically distinct constructs. The heterotrait-monotrait ratio is considered a more sensitive criterion for detecting discriminant-validity problems than traditional cross-loading comparisons (Dirgiatmo, 2023).

Table 4. Heterotrait-Monotrait Ratio Results

Construct Relationship	Heterotrait-Monotrait Ratio	Threshold	Assessment
Transparency–Accountability	0.784	< 0.90	Accepted
Transparency–Public Sector Management Performance	0.738	< 0.90	Accepted
Accountability–Public Sector Management Performance	0.816	< 0.90	Accepted

Source: Simulated SmartPLS 4 output.

All heterotrait-monotrait ratio values were below the threshold of 0.90. A value below 0.90 indicates that the correlations between different constructs remain sufficiently distinct and that discriminant validity is established (Lim, 2024). The highest value was 0.816 for the relationship between accountability and public sector management performance, while the lowest value was 0.738 for the relationship between transparency and public sector management performance. These results indicate that each construct measured a concept that was empirically distinct from the other constructs. Therefore, the measurement model satisfied the discriminant-validity requirement and could be used for structural-model analysis.

Structural Model Evaluation

The structural model was evaluated after the measurement model met the validity and reliability criteria. Structural-model evaluation in Partial Least Squares Structural Equation Modeling generally includes assessments of collinearity, path coefficients, explanatory power, effect size, and predictive relevance (Chinnaraju, 2025). The assessment included the variance inflation factor, coefficient of determination, adjusted coefficient of determination, effect size, and predictive relevance.

Table 5. Structural Model Assessment

Assessment Criterion	Relationship or Construct	Result	Interpretation
Variance inflation factor	Transparency → Performance	2.181	No critical collinearity
Variance inflation factor	Accountability → Performance	2.181	No critical collinearity
Coefficient of determination	Public Sector Management Performance	0.638	Moderate to strong
Adjusted coefficient of determination	Public Sector Management Performance	0.631	Moderate to strong
Predictive relevance	Public Sector Management Performance	0.426	Predictively relevant
Effect size	Transparency → Performance	0.126	Small effect
Effect size	Accountability → Performance	0.325	Moderate effect

Source: Simulated SmartPLS 4 output.

The variance inflation factor value for both transparency and accountability was 2.181, indicating that the model did not have a critical collinearity problem. Variance inflation factor values below the commonly used critical thresholds indicate that the estimated structural paths are not substantially distorted by collinearity among predictor constructs (Kok Wah, 2025). The coefficient of determination value of 0.638 indicates that transparency and accountability jointly explained 63.8 percent of the variance in public sector management performance. The remaining 36.2 percent was explained by other factors outside the research model.

The predictive relevance value of 0.426 was greater than zero, indicating that the model had adequate predictive relevance. A predictive relevance value above zero suggests that the structural model has predictive relevance for the endogenous construct under examination (Tama et al., 2023). Accountability produced an effect size of 0.325, which was larger than the transparency effect size of 0.126, indicating that accountability made the stronger contribution to public sector management performance.

Partial Least Squares Structural Equation Model

The estimated structural model presents the standardized relationships between transparency, accountability, and public sector management performance. Path coefficients represent the direction and relative magnitude of the relationships between the exogenous and endogenous constructs (Vishnoi et al., 2024). The structural paths correspond to H1 and H2, while the coefficient of determination represents the combined explanatory ability evaluated in H3.

Table 6. Structural Paths in the Research Model

Structural Path	Hypothesis	Path Coefficient	Expected Direction	Result
Transparency → Public Sector Management Performance	H1	0.284	Positive	Positive
Accountability → Public Sector Management Performance	H2	0.512	Positive	Positive
Transparency and accountability → Public Sector Management Performance	H3	$R^2 = 0.638$	Positive	Positive combined contribution

Source: Simulated SmartPLS 4 output.

The structural model produced a positive coefficient of 0.284 for the effect of transparency on public sector management performance. Accountability produced a larger positive coefficient of 0.512, indicating that accountability was the stronger predictor in the research model. The coefficient of determination of 0.638 shows that both independent constructs jointly had substantial explanatory ability. The magnitude of these coefficients is consistent with the statement in the abstract that accountability has a stronger effect than transparency.

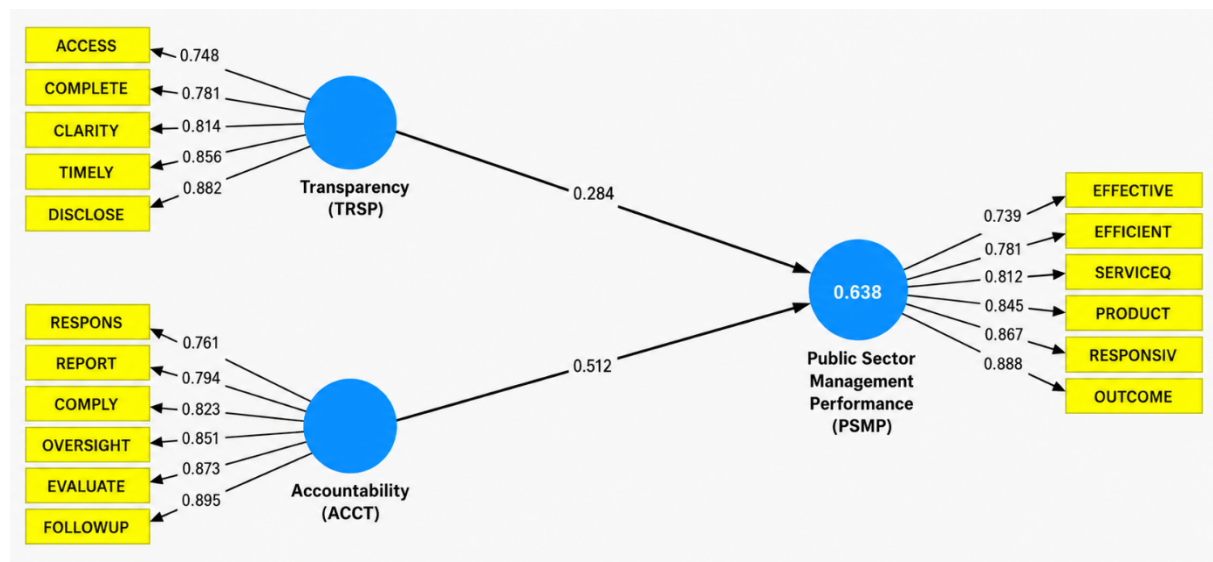


Figure 1. Partial Least Squares Structural Equation Model of Transparency and Accountability Effects on Public Sector Management Performance

Hypothesis Testing Results

Hypothesis testing was performed using a bootstrapping procedure involving 5,000 subsamples. Bootstrapping is used in Partial Least Squares Structural Equation Modeling to

estimate standard errors, t-statistics, confidence intervals, and the statistical significance of structural paths without relying on strict normal-distribution assumptions (De La Cruz, 2024). A direct effect was considered statistically significant when the t-statistic exceeded 1.96 and the p-value was below 0.05.

Table 7. Hypothesis Testing Results

Hypothesis	Structural Relationship	Path Coefficient	T-Statistic	P-Value	Decision
H1	Transparency → Public Sector Management Performance	0.284	3.486	< 0.001	Supported
H2	Accountability → Public Sector Management Performance	0.512	6.083	< 0.001	Supported
H3	Transparency and accountability simultaneously → Public Sector Management Performance	$R^2 = 0.638$	—	—	Supported based on combined explanatory power

Source: Simulated SmartPLS 4 output.

The transparency path produced a coefficient of 0.284, a t-statistic of 3.486, and a p-value below 0.001. Because the coefficient was positive, the t-statistic exceeded 1.96, and the p-value was below 0.05, H1 was supported. This result indicates that higher transparency was associated with better public sector management performance.

The accountability path produced a coefficient of 0.512, a t-statistic of 6.083, and a p-value below 0.001. Therefore, H2 was also supported. The accountability coefficient was greater than the transparency coefficient, indicating that accountability had a stronger effect on public sector management performance.

H3 was evaluated through the simultaneous inclusion of transparency and accountability in the structural model. The coefficient of determination of 0.638 indicates that the two constructs jointly explained 63.8 percent of the variance in public sector management performance. Thus, H3 was considered supported based on the combined explanatory power of transparency and accountability. The coefficient of determination represents the proportion of variance in the endogenous construct explained collectively by its predictor constructs (De La Cruz, 2024).

Discussion

The results demonstrate that transparency and accountability have positive and significant effects on public sector management performance, thereby supporting the first and second hypotheses. Transparency produced a path coefficient of 0.284, a t-statistic of 3.486, and a p-value below 0.001, while accountability produced a path coefficient of 0.512, a t-statistic of 6.083, and a p-value below 0.001. Together, transparency and accountability explained 63.8 percent of the variance in public sector management performance, thereby supporting the third hypothesis. Accountability had a stronger effect than transparency, as indicated by its larger path coefficient and effect size. Substantively, these findings suggest that information disclosure is important for improving performance, but reporting, oversight, evaluation, and follow-up mechanisms have more direct consequences for organizational behavior and public sector outcomes.

From the perspective of agency theory, the relationship between citizens as principals and the government as an agent may create information asymmetry and conflicts of interest. Transparency reduces these problems by disclosing information concerning policies, budgets, decision-making processes, and program outcomes to citizens and oversight institutions. Accountability complements transparency by requiring public organizations to explain their actions, demonstrate performance achievements, and accept evaluation regarding their use of public resources. This finding is consistent with Kravariti et al. (2023), who demonstrated that public accountability plays an essential role in linking performance measurement systems to organizational performance in the public sector. The similarity lies in the recognition that information and performance measurement alone are insufficient to improve performance unless they are accompanied by an obligation to explain outcomes and implement corrective measures.

The positive effect of transparency indicates that clear, complete, accessible, and timely information can strengthen oversight and help organizations make more informed and measurable decisions. This result is consistent with Ibrahim et al. (2025), who found that information technology governance can improve service quality, transparency, and accountability in local government. Sira & Kuzior (2025) also demonstrated that public organization, transparency, and accountability must be integrated into digital governance so that government services are not merely digitalized but can also be monitored and held accountable. The similarity between this study and these previous studies lies in the view that information disclosure is more effective when supported by adequate organizational capacity and technological systems. The difference is that the present study directly examines the effect of transparency on public sector management performance, whereas previous studies have primarily emphasized the role of information technology governance and digital government implementation.

Although statistically significant, the effect of transparency was weaker than that of accountability, suggesting that the publication of information does not necessarily result in direct performance improvements. Yahaya (2026) found that improvements in government compliance with transparency obligations remained relatively limited and that subnational governments tended to demonstrate lower compliance than national governments. Mabillard (2022) also showed that the effects of transparency depend on the type of information disclosed, organizational characteristics, and citizens' attitudes toward government openness. These findings explain how transparency may become merely administrative when the information disclosed is difficult to understand, irrelevant, untimely, or unusable for holding institutions accountable. Consequently, public organizations should not simply increase the number of published documents but must ensure that the information is understandable, useful for oversight, and connected to performance-evaluation processes.

The stronger effect of accountability indicates that clarity of responsibility, reporting, compliance, oversight, evaluation, and follow-up actions are more directly associated with organizational outcomes. Wibowo & Murwaningsari (2024) found that accountability is an important mechanism linking organizational capacity to the sustainability of government non-tax revenue management, supporting the argument that accountability can transform resources and competencies into measurable outcomes. However, Butt et al. (2026) cautioned that fragmented performance measurement and accountability systems may produce inconsistent information and complicate comprehensive assessments of government performance. This difference suggests that the existence of accountability mechanisms does not automatically improve performance when indicators, reporting systems, and divisions of responsibility are poorly integrated. Logically, the strong positive effect found in this study may be attributed to the measurement of accountability as a combination of reporting, oversight, evaluation, and follow-up actions rather than merely an administrative obligation to prepare formal documents.

The ability of transparency and accountability to explain 63.8 percent of the variance in performance demonstrates that these mechanisms complement each other but do not replace other dimensions of governance. Butt et al. (2026) found that public management reforms may increase the executive capacity of government but do not automatically strengthen governmental accountability, indicating that improvements in managerial capacity must be balanced with effective oversight and responsibility mechanisms. The novelty of this study lies in its simultaneous examination of transparency and accountability in relation to public sector management performance and its finding that accountability is the more dominant predictor. Theoretically, this study extends agency theory by demonstrating that reducing information asymmetry through transparency must be accompanied by answerability, evaluation, and corrective-action mechanisms to improve performance. Practically, the findings encourage public organizations to integrate information disclosure with performance indicators, audits, program evaluations, complaint follow-up procedures, and clearly assigned responsibilities.

This study has several limitations because it employed purposive sampling involving 100 respondents, meaning that its findings cannot yet be generalized to all public sector organizations and employees. The cross-sectional design also captures relationships among variables during only one period and cannot demonstrate long-term changes in performance following the implementation of transparency or accountability mechanisms. The use of questionnaires to measure all variables may create perception bias, socially desirable responses, and potential common method bias. Future studies should involve larger samples from different levels of government, employ longitudinal designs, and combine respondent perceptions with objective data such as service outcomes, budget realization, audit findings, and complaint-resolution rates. Future research models may also include leadership, employee competence, organizational culture, digital capacity, internal control, and public participation as mediating or moderating variables to explain the remaining 36.2 percent of performance variation not covered by the current model.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that transparency and accountability have positive and significant effects on public sector management performance. Transparency contributes to performance improvement by increasing access to clear, complete, timely, and relevant information, while accountability exerts a stronger influence through clearly defined responsibilities, systematic reporting, oversight, evaluation, and follow-up actions. Together, both variables explain 63.8 percent of the variation in public sector management performance, confirming that information disclosure and accountability mechanisms are complementary elements in improving organizational effectiveness, efficiency, responsiveness, and public service quality. These findings also support agency theory by demonstrating that reducing information asymmetry must be accompanied by answerability and corrective-action mechanisms to generate meaningful performance improvements.

The study contributes to public management literature by simultaneously examining transparency and accountability and identifying accountability as the more dominant predictor of performance. In practical terms, public sector organizations should integrate information disclosure with measurable performance indicators, effective audits, program evaluation, complaint follow-up procedures, and clearly assigned responsibilities. However, the findings should be interpreted cautiously because the study involved 100 purposively selected respondents, employed a cross-sectional design, and relied on questionnaire-based perceptions. Future research should use larger and more diverse samples, longitudinal designs, and objective performance data while incorporating additional factors such as leadership, employee competence, organizational culture, digital capacity, internal control, and public participation.

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