Understanding the Implementation of *Good Government Governance* (GGG) on The Quality of Public Services

Febrilda Putri Budiawan[1], Tutty Nuryati[2]
[1]Universitas Bhayangkara Jakarta Raya, Bekasi, Indonesia, febrildaputribudiawan_f@yahoo.co.id
[2]Universitas Bhayangkara Jakarta Raya, Bekasi, Indonesia, tutty.nuryati@dsn.ubharajaya.ac.id

Corresponding Author: Tutty Nuryati[1]

Abstract: *Good Government Governance* (GGG) is good governance in a business that is based on professional ethics in business and work as well as improving better regulations for a government agency. There are three things that are played in *good government governance* (GGG), namely public transparency, public accountability, and community participation. This study aims to examine whether public transparency, public accountability, and public participation on the quality of public services in an empirical study of local taxpayers in Bekasi City. The research method used is a quantitative method. Primary data obtained through the results of a questionnaire with a sample of 96 respondents. The object of this research is individual taxpayers and restaurant taxpayers. The data collection in this study used *purposive sampling technique* and the measurement scale used a Likert scale 1-5. Data analysis using *Partial Least Square* (PLS) *Smart* PLS 3.3.9 program. The results of the study show that 1) Public Transparency has a positive and significant effect on the quality of public services; 2) Public Accountability has a positive effect on the quality of public services; 3) Community participation has a positive and significant effect on the quality of public services.

Keywords: *Good Government Governance, Public Transparency, Public Accountability, Community Participation.*

INTRODUCTION

In the current era of globalization, the ASEAN Economic Community (AEC) has begun to take effect, forming a government in Indonesia that must prepare better human resources so that it can compete with other countries and be able to overcome a problem that is being faced by the Indonesian State. One example of the problems that exist in Indonesia today is the services provided by the community, for example, the community's need for information is getting higher (Nadiyah, 2019). Accountability and transparency are always maintained by the government in managing state finances in the midst of the Covid-19 pandemic. The government must be consistent in managing the country's finances, so that it

can get an Unqualified Opinion (WTP) at the Government Goods/Services Procurement Policy Institute (LKPP) in 2020 (Hadiyanto, 2021).

In a government, the criteria for success in the government are seen from the quality of service, because the quality of service is the main driver to realize a good government (Pontolowokan et al., 2018). Service quality is the interaction between customers and employees whose results can be felt by customers directly (Noor, 2020), while the quality of service according to (Rachma, 2021) is a measure of how good the service has been provided and realized through meeting the needs and desires of customers, where consumers and community loyalty are fundamental to the continuity an growth of an agency.

Service is an activity because the service runs regularly and sustainably, as in almost every institution in the community. Service is a main activity engaged in services, both commercial and non-commercial, but in its application there are several differences, namely a service will be carried out with a commercial person who is often managed by the private sector along with services managed by non-commercial institutions that are usually managed by the government. In activities that are based on commercial, activities are carried out based on profit in contrast to non-commercial activities carried out, these activities are carried out which are not profit-seeking in nature, only providing a service to all.

The cases contained in leading, controlling and coordinating an engineering policy as well as increasing regional revenues, services, reporting and regional revenue systems and supervision, organizing regional revenues to achieve the vision and mission of the Bekasi city government. There is an influence of globalization, there are many demands from the public to the government, regarding the implementation of good *governance, good governance* plans have a major role and influence in the implementation of public services. Therefore, the recognition of *good government governance* is very high and government employees must be fast in serving this (LKIP, 2021).

One of the current phenomena regarding services to the community is a very long service, uncertainty in time and price that causes the occurrence of a service that becomes difficult to reach reasonably for the community (Marghita, 2017), incompetent apparatus resources, a weak budget supervision system, weak supervision and the existence of apathy from the community (Mulyono, 2017). One of the things that affects the quality of public services is *good government governance*. According to Listiandari dan Suratman, (2022) explained that *good government governance* simultaneously has a significant effect on service quality. *Good governance* or it can also be called *good government governance* is a good governance, meaning that it is good and in accordance with the elements of *good government governance*. To carry out and implement the principles of good governance requires a very long time and the efforts carried out must run optimally. In its depravity requires commitment and great optimism from all private sector and society in order to maintain solidarity to achieve good government until the realization of quality performance.

Good governance is a good governance and as a form of accountability that is the same as the principles of democracy and an efficient market, and the prevention of corruption and politics or administration, carrying out budgetary discipline and creating a *legal and political framework* for the growth of an activity and business Reydonnyzar dan Suwanda, (2019). Good governance in Indonesia explains that there are efforts that attach importance to judicial reform, establishing the implementation of public finances and anti-corruption programs with support programs for the reform of the judicial sector in Indonesia Reydonnyzar dan Suwanda, (2019) (*Support to the Justice Sector Reform Program in Indonesia* / SUSTAIN) as for the aim of improving organizational integrity, accountability, transparency, and improving the way of training law enforcement in Indonesia Indonesian.

The plan to implement *good government governance* in a country is not only a tradition or a new model of governance in the current era of globalization. If government as a

dynamic way of begging institutions will always change under certain conditions, this is what will later make the *good governance* plan as a principle for the government to get a good service to the entire community (Reydonnyzar dan Suwanda, 2019).

The World Bank explained that accountability, transparency and participation are needed by the government, therefore this information is the material for government decision-making to make improvements in management in carrying out a better government activity. Implementation of *Good Government Governance* very important to improve a better organizational performance (Mardiasmo, 2018).

Problem Formulation

Based on the background above, the formulation of the problem will be discussed and become the basis for compiling a literature review and writing a discussion. The formulation of the problem in this study is:
1. Does public transparency affect the quality of public services?
2. Does public accountability affect the quality of public services?
3. Does community participation affect the quality of public services?

LITERATURE REVIEW
Agency Theory

Agency Theory is a theory proposed by Bergman and Lane in 1990, agency theory explains that in a government a contract arises between the owner of capital (*principle*) and the capital manager (*agent*) (Endiana and Suryandari, 2021). According to Nauw (2021) explained that agency theory is a contract (agreement) between *the principal* and *the agent* in which this *principal* employs *an agent* to carry out duties for the benefit of the *principal* which includes delegation of decision-making authorization from the *principal* to *the agent* . The same thing was also stated by Lubis (2020) who explained that the economic concept in public sector organizations using agency theory. In public sector organizations, Mardiasmo (2018) explained that the definition of public accountability is an obligation of the trustee (*agent*) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the *principal* who has the right and authority to hold accountable aforementioned.

Agency Theory describes the contractual arrangement between two or more individuals, groups, and organizations of one party (*principal*) making a contract, either implicitly or explicitly with the other party (*agent*) with the desire of the agent to act or carry out work as desired by the *principal* (Mardiasmo, 2018). The contract in question is a delegation of authority to *the agent* to do all work in a responsible manner, in this case to the government as *principal* and *good government governance* as *an agent*.

Stewardship Theory

Stewardship theory is an alternative theory of ingenuity and offers opposing predictions about effective structuring. Stewardship theory is a theory that describes a situation where managers are not motivated to individual goals but rather aimed at their main outcome goals for the benefit of the organization. The concept *of stewardship* considers the management in a company to be responsible to the owner to manage the wealth that has been trusted to him. The owner of the government acts as *principal* and *good government governance* as *steward*. The essence of human nature that is trustworthy, able to act and responsible, has integrity and honesty which is the basis of the philosophy of building *stewardship* theory for the public interest (Arfiansyah, 2020).

Stewardship theory assumes that there is a greater utility in cooperative behavior than individualism behavior so that the manager will increase the competence of human resources owned in streamlining internal control and creating a good and strong organizational culture and supported by organizational commitment to produce *good governance* (Jefri, 2018).

Attribution Theory

This attribution theory was developed by Fritz Heider in 1985, who said that a person's behavior is determined by a combination of internal behavior and external be have Sipahutar dan Siringoringo, (2020). This theory explains that a person's behavior is determined internally and externally, where internal behavior comes from under the personal control of the individual.

Attribution theory serves to observe a person's behavior and determine that behavior based on internal and external factors. According to Putra (2020) attribution theory is divided into three types, namely:

1. Internal or external
2. Stable or unstable
3. Controlled or uncontrolled

***Good Government Governance* (GGG)**

Good Government Governance or commonly referred to as good governance describes a behavior based on quality that directs or controls public problems to carry out these values into actions and daily life which are included in carrying out good service to the public.

Good government governance as good governance in an organization and the public based on professional ethics in carrying out its accountability. *Good governance* is a form of acceptance of the importance of a set of regulations and good governance to regulate a relationship, function and interests in various parties in business affairs and public services (Andriyadi, 2019).

Good governance is divided into two groups, namely *good governance* in the government sector, commonly referred to as *good government governance* and *good governance* in the private sector, which can also be called a *corporate* control, which explains that a government has good norms, then in the private sector it will also run smoothly, so that a public service produced can be Reached. *Governance* is the plurality of government then developed and became popularly known as leadership, while the best practice is called *good governance* (Reydonnyzar and Suwanda, 2019).

The purpose of implementing *good government governance* is to advance the safety of the people through the formation of a strong government, a competitive market, and an independent civil society. To advance this, therefore, the implementation of good governance is expected by actors or pillars to build collaboration, *networking* and community participation in state administration is not an easy problem. An application of *good government governance* carrying out government activities is not an easy problem because of the many mistakes that occur in the government, for example, such as corruption, collusion, and nepotism (KKN) carried out by internal people themselves to attach importance to and benefit their own interests (Nadiyah, 2019).

The benefits of *good government governance* according to (Reydonnyzar & Suwanda, 2019), are:

1. Creating an institutional and strict system that is clean, efficient, effective, transparent, professional and accountable.
2. Increased community participation in the making of a public policy.

3. Decline in the practice of Corruption, Collusion, and Nepotism (KKN) in the bureaucracy.
4. Ensuring consistency and legal certainty in all laws and regulations, both at the central and regional levels.

According to Mardiasmo (2018) the characteristics developed in good government governance are:

1. *Participation*
2. *Rule of law*
3. *Transparency*
4. *Responsiveness*
5. *Consensus Orientation*
6. *Equity*
7. *Efficiency and effectiveness*

From the characteristics that have been explained above, there are at least three things that can be played by public sector accounting, namely the creation of transparency, public accountability, and participation (Mardiasmo, 2018).

- Public Transparency

Transparency or openness means the availability of sufficient, timely and accurate information about a public policy and the process of its formation. According to Reydonnyzar dan Suwanda, (2019) public transparency is a situation where the public can clearly understand all the wisdom and actions taken by the government in carrying out its functions.

According to Mardiasmo, (2018) public transparency is a form of openness in providing information from the government to parties who need information related to public resource management activities. Public transparency means that every community has the same rights and opportunities to know the budget process that concerns the interests and aspirations of the community (Putra dan Rasmini, 2019).

From the explanation of public transparency from several previous researchers, researchers can conclude that public transparency is a form of government openness in making public policies, so that it can be known and supervised its implementation by the public.

- Public Accountability

Accountability according to Neni et al., (2021) is an obligation to provide an accountability or to answer and explain a performance and actions of a person or collective leader in an organization to parties who have the right or authority to ask for a statement or accountability.

According to (Mardiasmo, 2018) said that public accountability is a policy in the case of shareholders (*agents*) to provide an accountability, present reports, and disclose all activities that are responsible to the trustee (*principal*) who has the right and authority to ask for the right to account for this right of accountability.

From the explanation of public accountability from several previous researchers, researchers can conclude that public accountability is a form of government accountability to the community for every activity carried out.

- Community Participation

According to Hamirul dan Alamsyahril, (2020) said that community participation is a decision that involves the community, especially its aspirations to take decisions or policies that have been planned and made by the government, and seen from community involvement in implementing various government policies and plans including supervision and evaluation. The involvement in question is not in the principle of representing the aspirations of the community through the House of Representatives (DPR), but from direct involvement.

From the explanation of community participation from several previous studies, researchers can conclude that community participation is where the community has the right to have a voice for decision making either directly or through representative institutions.

Quality of Public Services

Service quality is an assessment from customers and consumers regarding a service for the products or services they receive (*perceived service*) with the expected level of service (*expected service*) (Tjiptono dan Chandra, 2016), while the quality of service according to Reydonnyzar dan Suwanda, (2019) is a relationship that meets customer needs, where the service that is said to be quality if it can provide products and services (services) that are in accordance with the needs and expectations of customers, if the community does not feel satisfied with a service that has been provided, then the service it is quality or in efficient.

According to Rachman, (2021) said that public services are an activity to meet the interests and needs of the community for administrative services, services or goods that have been carried out by the government sector and the private sector which are carried out in accordance with applicable regulations. According to Putra, (2019) said that public services are the rights of the community which in their activities contain the principles of simplicity, clarity, certainty of time, accuracy, security, responsibility, ease of access, discipline consisting of politeness and friendliness, and comfort.

According to Listiandari dan Suratman, (2022) stated that the implementation of *good government governance* simultaneously has a significant effect on the quality of public services. Lauma *et al*., (2019) stated that *good governance* has a positive effect on the quality of public services. Pontolowokan et al., (2018) stated that the implementation of *good governance* has a significant effect on the quality of public services.

Asrini et al., (2019) stated that accountability and transparency have a positive influence on the quality of public services. Subagio, (2020) states that participation has a positive and significant effect on the quality of public services.

Rachmanto, (2021) states that transparency and accountability have a positive and significant effect on the quality of public services. Bisman et al., (2019) stated that community participation has a positive and significant effect on service quality both partially and simultaneously.

Several previous research studies related to the topics discussed are as follows;

Table 1: Relevant Previous Research

No	Author (year)	Previous Research Results
1	Listiandari dan Suratman (2022)	Explain that the implementation of *good government governance* simultaneously has a significant effect on the quality of public services.
2	Lauma *et al* (2019)	The results of the study stated that *good governance* has a positive effect on the quality of public services.
3	Pontolowokan *et al* (2018)	The implementation of *good governance* has a significant effect on the quality of public services.
4	Asrini *et al* (2019)	The results of the research from the dimensions of ethics, accountability and transparency have a positive influence on the quality of public services.
5	Subagio, (2020)	The results of the participation and discretionary research have a positive and significant effect on the quality of public services.
6	Rachmanto (2021)	The results showed that public trust, transparency and accountability had a positive and significant effect on

		service quality.
7	Bisman *et al* (2019)	The results showed that community participation and management performance had a positive and significant effect on service quality, either partially or simultaneously.

RESEARCH METHODS
Research Design
The proximity used in this study is a survey approach, which is research conducted to obtain data that occurred in the past or present, about beliefs, opinions, characteristics, behaviors, relationships between sociological and psychological variables. Therefore, the survey method is to obtain data from certain natural places, but researchers do it by collecting data, such as distributing questionnaires, tests, interviews (Sugiyono, 2021).

The data in this study, used to prove hypotheses as well as achieve goals in this study. The type and source of data used in this study is primary data. According to Sugiyono, (2021) primary data sources are data that is collected and processed by yourself in an organization or individual. The data collection method carried out in this study used a questionnaire (questionnaire). In this study, the method used to obtain information from respondents was in the form of a questionnaire (Sugiyono, 2021).

Time and Place of Research
The time in this study will be carried out for approximately 2 (two) months in May to June 2022. The research site used to conduct this research is the Bekasi City Regional Revenue Agency, which is located at Jl. Ir. H. Juanda No. 100, RT.001 / RW.005, Margahayu, East Bekasi District, Bekasi City, West Java 17113.

Population and Sample
The population in this study is local taxpayers in the city of Bekasi, which consists of individual taxpayers and local taxpayers. To determine the research sample to be used in this study using *the Purposive Sampling* technique which is one of the sampling techniques in the study that determines the specific criteria for the research subject used by the researcher. The predetermined criteria are as follows:
1. Local taxpayers domiciled in the city of Bekasi.
2. Restaurant taxpayers.
3. Land and building taxpayer (UN). The total population in this study was 96 respondents. Meanwhile, the technique used in data collection used in data collection used is the questionnaire technique.

Data Analysis Methods
Testing outer models
Outer models are used to find out the relationship between latent constructs and their indicators. In PLS-SEM this stage is often is called a construct validity test. Construct validity testing in PLS-SEM consists of convergent validity as well as discriminant validity (Hamid & Anwar, 2019:41)

Outer model testing is carried out by evaluating the outer model with its reflection. There are 3 (three) criteria that are reflection indicators, namely convergent validity, discriminant validity and composite reliability (Kusuma dan Pribadi, 2020).

The tests carried out on the outer model on reflective indicators (Bulutoding et al., 2018), are as follows:
1. Convergent Validity, from the measurement model on the reflexive indicator is assessed based on the correlation between the item score / component score calculated in PLS. The

size in the individual reflexive can be said to be high if the correlation is more than 0.70% with the measured construct.

2. Discriminant Validity, measured by using cross-loading measurements with constructs. The value contained in cross-loading is a factor that is useful for knowing whether the construct has adequate discriminants by comparing the loading value on the intended construct must be greater than the loading value of other constructs.
3. Composite Reliability, data that has composite reliability >0.8 or has high reliability.
4. Average Variance Extracted (AVE), score AVE which is expected >0,5
5. Cronbach Alpha, on reliability tests reinforced through Cronbach alpha and a value of >0.7 for all constructs.

For formative indicators, different tests were carried out (Sangkay *et al*., 2021), as follows:

1. *Significance of Weight*, which is contained in the weight value of the formative indicator with its construct must be significant.
2. *Multicollinearity*, in the multicollinearity test is carried out to determine the relationship between indicators. To find out whether the formative indicator experiences *multicollinearity* by knowing the VIF value between 5-10 then, it can be said that the indicator becomes *multicollinearity*.

Inner Model

According to (Jaya dan Sumertajaya, 2017) *the inner model* is a specification of the relationship between latent variables (*structural model*), also called with *inner relations* that describe the relationship between latent variables based on the substantive theory of research. *Inner models* can be evaluated by looking at the stability of the estimates assessed using statistical tests seen through *bootstrapping* procedures (Sari and Trisnawati, 2021). There are several kinds of *inner models* on PLS, including:

1. R-*Square*
   R-Square is a measure of proportions in the variation in the value of the affected variable (independent variable) then can be explained by the influencing variable (dependent variable), to predict whether the model is good/bad. At a value of ¬R-Square 0.75 is declared strong, at a value of 0.50 it is declared moderate and 0.25 is declared weak.
2. Q-*Square*
   In evaluating *the inner model* in *partial least square* by looking at Q2 *predictive relevance* measures how well at the resulting observation value on the model and by estimating its parameters. In Q2 greater than 0 indicates that models that have *predictive relevance*, while less than 0 indicates in the model do not have *predictive relevance*. At the Q-Square value, which is at 0.02, at a value of 0.15 it is stated to be moderate and at a value of 0.35 it is declared strong.
3. F-*Square*
   F-square is a measure used to assess the character of the relative impact on an independent variable on the dependent variable. At the F-square value, which is 0.02, it is declared small, at a value of 0.15 it is declared moderate or moderate, the value at 0.35 is declared large.

Hypothesis

In this test, it is carried out by means of *path analysis* of the model that has been made, in the SEM technique can simultaneously test on complex structural models, so that the results of path analysis can be known in one regression analysis. In the results of the correlation between constructs, it is measured by paying attention to *path coefficients* and at a significant level then compared with the research hypothesis. A hypothesis can be accepted or

rejected statistically by comparing the t-statistical value and t-value, if the t-statistical value >1.96 then the conjecture hypothesis is accepted and vice versa if the t-statistical value < 1.96 then the hypothesis of the conjecture rejected (Kusuma dan Pribadi, 2020).

RESULTS AND DISCUSSION
Organization Profile Overview

The Regional Revenue Agency (Bapenda) as the Regional Apparatus Organization (OPD) at the Bekasi City Government is responsible for the implementation of regional revenue management, especially in increasing regional original income (PAD) receipts, in order to finance development in Bekasi City. For this reason, Bapenda in its performance planning specializes in efforts to increase PAD revenues and improve regional tax and levy services. Bapenda which has the obligation to submit a performance report as mandated in a Government Regulation (Perpes) and Permen PAN-RB. Where the performance report explains the successes and unsuccessfulness of strategic achievements in the Regional Revenue Agency, the target of the Regional Revenue Agency is to improve the quality of public services and optimize taxes with the target of achieving the target of tax revenue in the future.

Evaluation of the Measurement Model (*Outer Model*)
- *Convergent Validity*

Convergent validity can be assessed based on the correlation between score items that have been calculated using PLS. validity of a data can be assessed in one way, namely by looking at the loading factor in each construct Sari dan Trisnawati, (2021). The criteria that will be tested if the outer loading score > 0.7, but in the early stage of research the loading value of 0.5 to 0.6 is quite adequate (Sangkay et al., 2021).

Table 2. Outer Loading Score Results

	X1	X2	X3	Y
X1.1	0.775			
X1.2	0.735			
X1.4	0.722			
X1.5	0.700			
X2.1		0.768		
X2.2		0.836		
X2.4		0.861		
X3.1			0.810	
X3.2			0.810	
X3.3			0.767	
X3.4			0.831	
Y1				0.799
Y2				0.704
Y3				0.846
Y4				0.788
Y6				0.815
Y7				0.808
Y8				0.765
Y9				0.756

Source: Primary data, processed 2022

In general, *the composite reliability* value that can be used is more with a *cronbach's alpha* score above 0.7, but there are some items that have a value below 0.7 so they must be deleted and recalculated as in table 2. Based on the results of the recalculation, the value of the items generated by the construct for the application of public transparency,

public accountability, community participation has met the *convergent validity* value standard because the *outer loading* value is more than 0.7 therefore it can be concluded that the entire construct is said to be valid.

- ### *Discriminant Validity*

Discriminant validity can be judged based on *cross-loading* where the measurement is constructive. If the correlation of the construct with the measurement item is greater than the size of other constructs, then showing the constructs at their size is better than the size of the construct in the other blocks (Bulutoding et al., 2018). Another model compared the *Roof of Average Variance Extracted* (AVE) values.

Table 3. Nilai Cross-loading

	X1	X2	X3	Y
X1.1	0.775	0.554	0.383	0.648
X1.2	0.735	0.500	0.400	0.493
X1.4	0.722	0.513	0.537	0.548
X1.5	0.700	0.543	0.403	0.495
X2.1	0.617	0.768	0.522	0.546
X2.2	0.524	0.836	0.576	0.694
X2.4	0.644	0.861	0.550	0.738
X3.1	0.572	0.616	0.810	0.623
X3.2	0.435	0.466	0.810	0.535
X3.3	0.310	0.464	0.767	0.430
X3.4	0.518	0.577	0.831	0.559
Y1	0.654	0.721	0.572	0.799
Y2	0.601	0.524	0.529	0.704
Y3	0669	0.713	0.582	0.846
Y4	0.602	0.686	0.566	0.788
Y6	0.528	0.591	0.461	0.815
Y7	0.639	0.653	0.504	0.808
Y8	0.534	0.543	0.547	0.765
Y9	0.467	0.624	0.481	0.756

Source: Primary data, processed 2022

Sis a general composite reliability value that can used more with a *cronbach's alpha* score above 0.7, but there are some items that have a value below 0.7 so they must be deleted and recalculated as in table 3. Based on the results of the recalculation, the value of the items generated by the construct for the application of public transparency, public accountability, community participation has met the *convergent validity* value standard because the *outer loading* value is more than 0.7 therefore it can be concluded that the entire construct is said to be valid.

- ### *Composite Reliability*

The reliability test on Smart PLS can be done using the composite reliability method, in addition to using composite reliability to determine the reliability of the instrument, the measurements used in this study can use the cronbach's alpha test. Cronbach's alpha is used to amplify the results of composite reliability on a variable. Where the construct can be said to be reliable if the value of cronbach's alpha and composite reliability is more than 0.7 (Kusuma dan Pribadi, 2020).

Table 4. Reliability Test Score Results

	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1	0.715	0.723	0.823	0.538
X2	0.763	0.779	0.862	0.677
X3	0.820	0.829	0.880	0.647
Y	0.911	0.916	0.928	0.618

Source: Primary data, processed 2022

Based on table 4 above, it can be seen that the results show *composite reliability* with *cronbach's Alpha* in each variable indicator is above 0.7. Therefore, it can be concluded that all variable indicators are said to be reliable.

Structural Model Testing (*Inner Model*)

In this measurement model describes the relationship between latent variables based on substantive theory. Where this measurement model uses a structural model, namely *R-Square* (R^2). Analysis on measurements using *Smart PLS* 3.3.9, obtained as follows:

Table 5. *R-square value*

	R-*Square*	*Adjusted* R *Square*
Y	0.734	0.725

Source: Primary data, processed 2022

Based on table 5 above, it can be seen that the *R-square* value in the Public Service Quality (Y) variable is 0.734 (73%) where the value enters the measurement standard is quite moderate, thus it can be concluded that the *R-square* value has a moderate influence. This shows that the Public Service Quality (Y) variable affects the variables of Public Transparency, Public Accountability, and Community Participation by 73.4% where the remaining 26.6% is influenced by variables that are not studied by researchers.

Hypothesis Testing

In this study, hypotheses were classified into direct influence and indirect influence. The significance of the estimated parameters provides very useful information regarding the relationship between research variables. To find out whether a hypothesis can be accepted or processed, it can be done by paying attention to the t-statistical construct value and p-value.

In this technique, measurement estimates and error standards are not calculated with classical assumptions, but by empirical observations. In the *bootstrapping resampling* method in this study, the significance value used in t-statistics >1.96 and at the p-value < 0.05. In this study, it is explained that the variables of Public Transparency affect the Quality of Public Services, Public Accountability affects the Quality of Public Services, Community Participation affects the Quality of Public Services.

Table 6. T-Statistical Results

	Original Sampel (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	0.310	0.317	0.073	4.249	0.000
X2 -> Y	0.462	0.459	0.075	6.172	0.000
X3 -> Y	0.187	0.190	0.066	2.857	0.004

Source: Primary data, processed 2022

Based on table 6 above, it can be seen that the results of the Original Sample (O) are in the range of values of 0 tested positive, *T-Statistics* is above 1.96, so this study can be concluded to have a significant effect.

In PLS statistical testing of each hypothesized relationship was carried out using simulations. In this case it is done using the *bootstrapping* method against the sample. Testing with *bootstrapping* from PLS analysis is as follows:

1. Hypothesis Testing 1 (The Effect of Transparency on the Quality of Public Services)

   The results of the first hypothesis test show that the relationship of Public Transparency to the Quality of Public Services as can be seen in table 4.8 of the Original Sample (O) value which is a path coefficient of 0.310 with a statistical T value of 4.249. The value is greater than the table's t value (1.96). So it can be concluded that the relationship of Public Transparency has a positive and significant effect on the Quality of Public Services.

2. Hypothesis Testing 2 (The Effect of Public Accountability on the Quality of Public Services)

   The results of the second hypothesis test show that the relationship of Public Accountability to the Quality of Public Services as can be seen in table 4.8 of the Original Sample (O) value which is a path coefficient of 0.462 with a T statistics value of 6.172. The value is greater than the table's t value (1.96). So it can be concluded that the relationship of Public. Accountability has a positive and significant effect on the Quality of Public Services.

3. Hypothesis Testing 3 (The Effect of Community Participation on the Quality of Public Services)

   The results of the third hypothesis test show that the relationship of Public Participation to the Quality of Public Services as can be seen in table 4.8 of the Original Sample (O) value is a path coefficient of 0.187 and a T statistics value of 2.857. The value is greater than the table's t value (1.96). So it can be concluded that the relationship of Community Participation has a positive and significant effect on the Quality of Public Services.

Discussion Results

1. The Effect of Public Transparency on the Quality of Public Services

Based on the results of hypothesis tests and discussions that have been carried out using *the bootstrapping* t-statistical test, it shows a t-statistical value of 4,249 where the value is greater than 1.96. Then in *path coefficients* explained that the value at *path coefficients* is 0.310 which explains that the value is greater than 0, then what is obtained from the results of the Public Transparency research has a positive and significant effect on the Quality of Public Services. This is with the first hypothesis, then the first hypothesis (H_1) is accepted.

The results of this study are in line with the research of Rachmanto, (2021), Karlina, (2018), Puspita, (2021) which states that public transparency has a positive and significant effect on the quality of public services. This means making a meaningful contribution to the creation of quality public services, so by forming a transparent government in providing services, it can create optimal and quality services to the public based on public satisfaction with the services that have been provided.

Public transparency is an openness of the government in making public policies, so that it can be known and supervised by the public. The more public transparency about public services that shows that the implementation of these services has an open nature so that the entire community can know the process of the service easily and clearly.

With public transparency, the public can obtain various processes, institutions and information that must be freely accessed by people in need and information provided adequately and easily understood so that it can be used as a monitoring and evaluation tool.

2. The Effect of Public Accountability on the Quality of Public Services

Based on the results of hypothesis tests and discussions that have been carried out using bootstrapping in the t-statistical test, it shows that the t-statistical value is 6.172 where the value is greater than 1.96. Then in *path coefficients* explain that the value at *path coefficients* is 0.462 which explains that the value is greater than 0, then what is obtained from the results of the Public Accountability research has a positive and significant effect on the Quality of Public Services. With the second hypothesis, the second hypothesis (H2) is accepted.

The results of this study are in line with the research of Rachmanto, (2021) and Rana et al., (2019) stating that public accountability has a positive and significant effect on the quality of public services. This means contributing to the good quality of public services, so by forming government that is accountable in providing services to the public optimally and quality which refers to public satisfaction with the services that have been provided.

Public accountability is a form of government accountability to the community for the activities carried out. The increasing public accountability of public services to ensure the integrity of public services in public services requires an ethics commission to oversee a system of transparency in a public financial scrimmage.

In making decisions in service sector organizations and civilized citizens have an accountability to the public as to *stakeholders* the accountability varies, depending on the type of decision of the organization is internal or external.

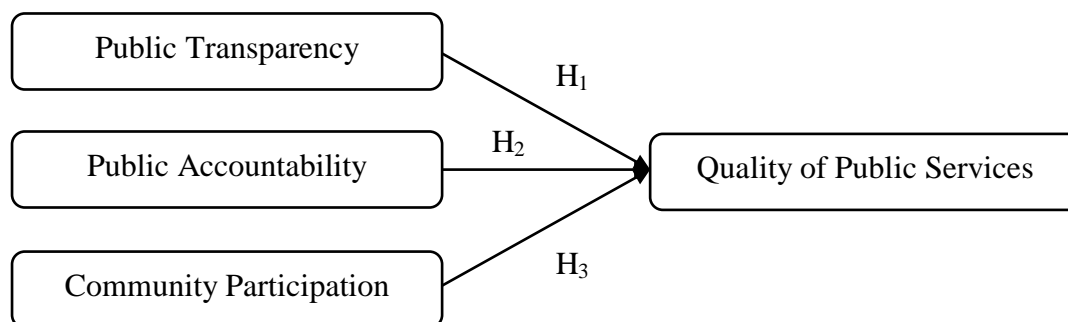## 3. The Effect of Community Participation on the Quality of Public Services

Based on the results of hypothesis tests and discussions that have been carried out using the bootstrapping t-statistical test, it shows a t-statistical value of 2,857 where the value is greater than 1.96. Then in path coefficients explained that the value at path coefficients was 0.187 which explained that the value was greater than 0, so what was obtained from the results of the Community Participation research had a positive and significant effect on the Quality of Public Services. With the third hypothesis, the third hypothesis (H3) is accepted.

This result is in line with the research of Subagio, (2020), Bisman et al., (2019) which states that community participation has a positive and significant effect on the quality of public services. This means that the community provides benefits in every process of determining and determining policies, because community participation as the implementation of public service in it concerns aspects of supervision and aspirations, if the community is increasingly active in the process implementation of the quality of public services means the more successful the implementation of service providers by an agency.

With the participation of society, everyone, whether male or female, must have the same voting rights in the decision-making process, either directly in accordance with their interests and aspirations.

Conceptual Framework

Departing from the formulation of the problem that has been presented above, as well as a study of relevant literature, both from books, journals and articles, the *conceptual framework* as follows:

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┌─────────────────────────┐
│   Public Transparency   │─────────┐  H₁
└─────────────────────────┘          \
                                      \
┌─────────────────────────┐   H₂      \   ┌──────────────────────────┐
│  Public Accountability  │───────────────│ Quality of Public Services│
└─────────────────────────┘          /    └──────────────────────────┘
                                     /
┌─────────────────────────┐  H₃    /
│ Community Participation  │───────┘
└─────────────────────────┘
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Picture 1: Conceptual Framework

CONCLUSION

Based on the results of research and discussions on the effect of the application of Good Government Governance (GGG) on the quality of public services, it can be concluded:

1. Public transparency has a positive and significant effect on the quality of public services. This means that the amount of public transparency will affect the level of quality of public services, so that if the level of public transparency is higher, the quality of public services will also increase.

2. Public accountability has a positive and significant effect on the quality of public services. This means that the amount of public accountability will affect the level of quality of public services, so that if the level of public accountability increases, the quality of public services will also increase.

3. Community participation has a positive and significant effect on the quality of public services. This means that the amount of community participation will affect the quality of public services, so that if the level of community participation increases, the quality of public services will also increase.

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