

The Influence of Accountability and Transparency on the Quality of Public Services of the Investment and One-Stop Integrated Licensing Service Office of Binjai City**Ardia Theresia Br Pasaribu¹⁾, Galih Supraja²⁾**^{1,2)}Department of Accounting, Faculty of Social Sciences, Universitas Pembangunan Panca Budi, Indonesia

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Email : ardiatheresia@gmail.com**Abstract**

This study is entitled "The Influence of Accountability and Transparency on the Quality of Public Services of the Investment and One-Stop Integrated Licensing Service in Binjai City". This study aims to analyze the influence of Accountability and transparency on the Quality of Public Services. This study uses a descriptive research approach. Data collection techniques in this study use questionnaires that have been tested instrumented. The population in the study were visitors at the research location in 2024 as many as 135 people and 57 were sampled using the Slovin formula while the technique used was random sampling. The data analysis technique used multiple linear regression with the Statistical Package for Social Science (SPSS) program. The results of this study indicate that 1) there is a positive and sig influence of Accountability on the Quality of Public Services 2) there is a positive and sig influence of transparency on the Quality of Public Services, 3) there is a positive and sig influence of Accountability and Transparency on the Quality of Public Services while for the contribution of independent variables to the Quality of Public Services is a contribution of 70.5%, while the remaining 29.5% is influenced by other variables.

Keywords: *Quality Of Public Services, Accountability, Transparency***INTRODUCTION**

Every government in a country certainly desires and strives to serve its citizens well, in order to create services that satisfy the public. However, in reality, public services such as permits and transparent financial reporting information still encounter many obstacles in the field, such as complicated and convoluted procedures when processing a business license or other permits, fees that do not comply with statutory provisions, and frequent cases of extortion, which of course damages the image of the quality of public services by government officials.

The government must take steps to improve the public service system, including efforts to improve the quality of public services. One way to advance good governance is to increase transparency and accountability in managing regional finances (Nasution et al, 2020). Without transparency, there will be no accountability; without accountability, transparency is meaningless. Transparency is a prerequisite for the implementation of the principle of accountability, although normatively, these principles are parallel.

This situation requires the government to provide as much information as possible to the public about governance, and thus, the government strives to provide the best performance to the public by indirectly improving the achievement of government goals in accordance with its vision and mission (Nasution et al, 2019).

Transparency is a principle that guarantees universal or free access to information about the administration of government, namely regarding policies, the formulation and implementation process, and the results achieved (Krina in Salasa et al., 2024). Meanwhile, according to Andrea et al (2023) explains that Accountability is the obligations of an individual

or authority entrusted with managing the relevant public resources to be accounted for. To improve the quality of accurate services, the government requires a system that is able to provide convenience to the public, where the system is able to manage data accurately, transparently, and structured to produce useful information (Nasution & Barus, 2019).

A system that can process data accurately, transparently, and structured will help local governments in making better and more efficient decisions. One of the steps taken by the government is to create a website in the form of financial reports and important information that can be accessed by the public in order to provide good service quality functions, one of which is the National Public Service Information System (SIPPN) and the Regional Government Information System (SIPD). SIPPN is a one-stop electronic information media including storage and management of information as well as a mechanism for delivering information from public service providers to the public, while the Regional Government Information System (SIPD) is used to increase the efficiency, transparency, and accountability of local government.

Based on initial observations conducted by the author, the Investment and One-Stop Integrated Licensing Services Office of Binjai City found that the quality of public services is quite good where a system has been implemented that can provide adequate public service information through the National Public Service Information System (SIPPN) website for licensing information and the Regional Government Information System (SIPD). In terms of accountability, although training on the use of SIPD for employees and officials has been conducted routinely once a year, the implementation of public services is still not optimal. The results of field observations indicate that the public often experiences confusion in accessing the services needed. For example, in the process of obtaining a Trade Business License (SIUP), some people still go to the Cooperatives, Micro, Small and Medium Enterprises, Industry and Trade Office, even though this authority should be under the Integrated Licensing Service Agency (BPPT).

From a transparency perspective, public access to regional financial information through the SIPD does not fully comply with the principle of public information disclosure. This is reinforced by a statement by Ms. Rahmi Sembiring, Head of the Finance and Program Sub-Division, who stated that the SIPD has not been published publicly on the official website but is only accessible by relevant agencies. Furthermore, the public lacks a mechanism to provide input or feedback on regional financial management through the system, thus limiting public participation in financial oversight.

Based on the above issues, it can be seen that the quality of public services of the Binjai City Investment and One-Stop Integrated Licensing Service Office still has shortcomings that affect accountability and transparency. Therefore, the author wants to conduct further research to find out more deeply. This research is supported by research from (Hermansyah et al., 2019) and (Nasution et al, 2020), which states that the influence of accountability and transparency simultaneously has a significant effect on the quality of public services.

RESEARCH METHODS

This research uses quantitative research to analyze the influence of transparency and accountability on the quality of public services at the Binjai City Investment and One-Stop Integrated Licensing Service Office, while also testing theories related to transparency and

service quality used in this study. Manullang & Pakpahan (2021) explain that associative research or causal research (causal relationships) is research that aims to determine whether a variable acting as an independent variable influences another variable that serves as a dependent variable. Manullang & Pakpahan (2021) also explain that quantitative research uses numerical data. Based on this definition, associative-quantitative research in this study is research that seeks the influence of independent variables on dependent variables using numerical data.

This research was conducted at the Binjai City Investment and One-Stop Integrated Licensing Service Office located at Jalan I. Jambi No. 3, Rambung Bar., Binjai Sel. District, Binjai City, North Sumatra 20734. Manullang & Pakpahan (2021) explain that a population is a group of research elements, where an element is the smallest unit that is the source of the required data. The population in this study was 135 visitors to the research location in 2024, from each service every month at the intended research location. The sample is a representative part of the population. Sampling must be carried out carefully so that the samples taken truly represent the population (Syahza, 2021: 90).

The sample was calculated using the Slovin technique according to (Sugiyono, 2011:87). With a population of 135, a 10% error was taken so that the sample in this study was 57. A total of 57 visitors became the sample size used in this study. Each class has an equal opportunity to be used as a sample. The sampling technique used in this study is the proportional random sampling technique. According to Sugiyono, Proportional Random Sampling is a method of taking samples from members of the population using a random method without considering strata in the population (Sugiyono, 2012). The sampling above was carried out because the sampling of sample members from the population was random without considering strata in the population.

Data collection is a crucial activity for research, as it will determine the success or failure of a study. Therefore, careful selection of data collection techniques is essential. The data collection techniques used in this study were questionnaires, observations, and interviews. Before the data were analyzed and evaluated, they were first tested with validity and reliability tests to determine whether the data were suitable for further testing. After that, classical assumption tests, multiple linear regression tests (t-test and F-test), and coefficient of determination (R^2) were conducted.

RESULTS AND DISCUSSION

From the test results obtained from empirical evidence, it is concluded that H1 is accepted, this can be seen from the results of the significance value of $0.000 < 0.05$. Meanwhile, based on the regression analysis, a coefficient of 0.419 is obtained, meaning that Accountability has a positive effect on transparency, meaning that if Accountability increases, transparency will increase by 0.419 and vice versa if Accountability decreases, transparency will decrease by 0.419.

Based on the above research, it can be explained that good accountability in the quality of public services is expected to increase public trust in the government, thereby creating a good investment climate. By implementing the principle of accountability as an obligation for the trustee to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the trustees who have the right and authority to ask for such accountability,

the quality of public services therefore requires good service and reports that are certainly trustworthy in order to encourage the realization of good governance.

This research aligns with Hermansyah et al. (2019) and Zubaidah & Nugraeni (2023), who stated that the results of the study indicate that accountability has a significant partial effect on the quality of public services. Based on this research and previous studies, it can be concluded that accountability influences transparency at the Binjai City Investment and One-Stop Integrated Licensing Service Office.

From the test results obtained from empirical evidence, it is concluded that H2 is accepted, this can be seen from the results of the significance value of $0.000 < 0.05$. Meanwhile, based on the regression analysis, a coefficient of 0.475 is obtained, meaning that Accountability has a positive effect on the Quality of public services, meaning that if Accountability increases, the Quality of public services will increase by 0.475. And vice versa, if Accountability decreases, the quality of public services will decrease by 0.475.

Based on the research above, it can be explained that theoretically, the government must handle its performance well by paying attention to two aspects of transparency, namely (1) public communication by the government, and (2) the public's right to access information. Transparency must be balanced, regarding the need for institutional confidentiality and information that affects individual privacy rights. Transparency will be realized if the government is willing to inform the public or the DPRD how public funds are used or managed in government activities and programs. The government is obliged to provide financial information and other information that will be used for decision-making by interested parties.

This research aligns with Veronika & Nugraeni (2023) and Mandasari et al. (2024) who stated that transparency has a positive and significant effect on the quality of financial reports. Based on this research and previous studies, it can be concluded that accountability influences the quality of public services at the Binjai City One-Stop Integrated Investment and Licensing Service Office.

Based on the test results, empirical evidence was obtained that H3 was accepted where the significance value was smaller than 0.05 ($0.000 < 0.05$). This shows that simultaneously or together the variables of Accountability, Transparency, have a significant effect on the Quality of public services in. While the contribution given by the variables of Accountability, Transparency, to the Quality of public services is 70.5% while the remaining 29.5% is influenced by other variables not examined in this study.

The results of this study indicate that accountability and transparency can collectively influence the quality of public services. The higher the accountability and transparency scores, the higher the quality of public services. The lower the accountability and transparency scores, the lower the quality of public services.

CONCLUSION

Based on the results of data analysis through proof, it is concluded that there is a positive and significant influence of Accountability on the Quality of public services at the Investment and One-Stop Integrated Licensing Service Office of Binjai City. There is a positive and significant influence of transparency on the Quality of public services at the Investment and One-Stop Integrated Licensing Service Office of Binjai City. There is a simultaneous influence of

positive and significant accountability and transparency on the Quality of public services at the Investment and One-Stop Integrated Licensing Service Office of Binjai City with a contribution of 70.5%, while the remaining 29.5%.

The suggestions in this study that can be developed by researchers are First is the suggestion aimed at students, schools, and further research the suggestion is for the institution of the Investment and One-Stop Integrated Licensing Service of Binjai City which provides public services to the community, it is hoped that this research will be input and also consideration to pay attention to accountability and transparency in regional financial management and ultimately will improve the overall performance of the government. To employees or officials in the Investment and One-Stop Integrated Licensing Service Work Unit of Binjai City who are in the field of accounting or bookkeeping, it is hoped that the results of this study can be used as an evaluation tool in improving performance. Improving capabilities through various things so as to improve performance in a better direction. Future research is expected to include other variables that may influence local government performance, as this study focused solely on accountability and transparency. Furthermore, future research is also expected to expand the number of respondents so that the resulting data can be generalized to a broader scope

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