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## Beyond Compliance: A Systematic Review of Ethics, Accountability, And Transparency in Indonesian Governance

### Abstract

This article discusses a Systematic Review of Ethics, Accountability, and Transparency in Indonesian Governance. This topic falls within the public ethics and public accountability cluster in public administration studies, which emphasizes how moral principles, institutional integrity, and accountability mechanisms establish transparent and trustworthy governance. For a long time, accountability studies focused more on fiscal reporting and administrative control, while transparency focused on regulations and digitalization, and ethics related to corruption or the individual behaviour of officials. However, there are significant lacks of research that systematically integrates these three aspects. This article fills that gap through a systematic literature review of publications from 2015 to 2025 regarding ethics, accountability, and transparency in the public sector in Indonesia. Based on the classic Friedrich-Finer debate, principal-agent theory, and the Public Accountability Framework, this analysis positions ethics as a normative foundation, transparency as an information tool, and accountability as a multidimensional practice. The results show that despite digitization initiatives, a weak ethical foundation hinders their effectiveness in preventing corruption and eroding public trust. This article synthesizes diverse literature and proposes an integrated public administration governance framework that emphasizes the importance of ethical, accountable, and transparent governance in Indonesia, while also enriching the governance discourse.

### Keywords:

ethics; accountability; transparency; government; Indonesia

### Introduction

This article discusses *Beyond Compliance: A Systematic Review of Ethics, Accountability, and Transparency in Indonesian Governance*. In public administration studies, this topic falls under the cluster of public

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ethics and public accountability, which highlights how moral values, institutional integrity, and accountability mechanisms establish transparent and trustworthy governance. This cluster is rooted in the classical discourse on accountability in bureaucracy debated through the views of Carl Friedrich and Herman Finer, developed in contemporary frameworks such as the Public Accountability Framework (Bovens, 2007), and Ethical Governance/Integrity Systems Theory (Huberts, 2014). In this framework, accountability is understood as a reciprocal relationship between the state and its citizens, transparency becomes a tool that opens access to information, and public ethics serves as a normative foundation that ensures accountability is carried out substantively, not merely as an administrative formality.

This article is important because it presents a compilation of literature that can explain the relationship patterns between these three elements. The Indonesian context demonstrates the urgency of integrating ethics, accountability, and transparency as three main pillars that must be implemented comprehensively. Administrative compliance alone is insufficient to guarantee bureaucratic integrity. Over the past decade, Indonesia's public administration has undergone extensive reform through various transparency-based initiatives, including the Electronic-Based Government System (SPBE), e-budgeting, and Satu Data Indonesia (Bernot et al., 2024). These initiatives are designed to increase efficiency, oversight, and public participation. However, despite technological progress, recurring corruption scandals, weak enforcement of ethical standards, and persistent low public trust suggest that governance improvements remain largely procedural rather than substantive (Darusalem et al., 2023; Khadafi et al., 2024). This condition emphasizes that accountability and transparency can only be meaningfully successful if supported by strong public ethics.

This article presents a synthesis of the literature on public administration and provides a theoretical basis for the study of Ethics, Accountability, and Transparency in Indonesian Governance. In the 2015-2025 period, studies on government accountability emphasized the role of legislative institutions in improving public accountability, the importance of information technology governance, and the quality of financial reports (Darmawan, 2015; Pratama et al., 2023; Pratolo et al., 2022; Sofyani et al., 2020). Studies on public ethics emphasize that the creation of public value requires institutional integrity supported by participation and transparency, as well as the importance of substantial democracy to suppress the paradox of corruption and maintain economic growth (Amalia et al., 2023; Darma et al., 2024; Purwaningsih & Widodo, 2020; Tutuncu & Bayraktar, 2024). Transparency studies indicate that government digitalization is still less effective, challenges related to the openness of procurement information for goods/services are prone to conflicts of interest, the role of the Regional People's Representative Council (DPRD) in ensuring participatory regulations, and the influence of government size and fiscal independence on online financial reporting. (Darusalem et al., 2023; Sabani et al., 2023; Sabrina et al., 2023; Solechan et al., 2024; Wahanisa et al., 2023; Yuniarta & Purnamawati, 2020).

The gap underlying this article is the very limited research integrating public ethics, accountability, and transparency through a systematic literature review approach. Consequently, understanding the interrelationship of these three elements in the context of governance in Indonesia remains fragmented. Although numerous studies on accountability, transparency, and public ethics have been conducted, most of the literature still discusses these three concepts separately. Research on accountability generally focuses on fiscal reporting mechanisms and administrative control, while transparency studies emphasize regulatory aspects and the application of information technology. Furthermore, studies on public ethics are often positioned within the framework of corruption prevention or individual official behavior, rather than as a foundation for governance. This separation results in a fragmented understanding, resulting in the lack of a synthesis that systematically examines how public ethics plays a role in strengthening accountability and making transparency more meaningful. This article fills this gap by framing this fragmentation into a unified discourse on an integrated public administration governance framework. This discourse is based on the classic Friedrich vs. Finer debate (Wang & Crosby, 2019). (Dubnick, 2003), the principal-agent theory perspective (Koppell, 2005), (Gailmard, 2014), and the Public Accountability Framework perspective (Bovens, 2007). This framework emphasizes accountability as a multidimensional practice—political, legal, administrative, professional, and social—that is only effective when supported by transparency and public ethics.

Based on this gap, the research problem raised in this article is how the literature explains the relationship between public ethics, accountability, and transparency in Indonesian governance. The purpose of this study is to conduct a systematic literature review to map trends, theories, and key findings related to the integration of these three elements. Furthermore, this study aims to build a conceptual framework that can improve academic understanding and policy practice. The research context focuses on Indonesia as a country that implements extensive decentralization, where regional governments are the primary venue for the implementation of good governance principles.

Through a systematic review of studies published between 2015 and 2025, it develops an Integrated Public Administration Governance Framework that explains how ethics functions as the normative core reinforcing accountability and transparency, and why such integration is essential to transform procedural compliance into substantive integrity and restore public trust.

In conclusion, this article asserts that the integration of public ethics, accountability, and transparency is a prerequisite for governance with integrity and sustainability. It summarizes key findings in the literature and provides a novel synthesis that positions public ethics as the normative foundation for accountability and transparency. By focusing on the Indonesian context, this study contributes to enriching the global discourse on good governance, particularly in developing countries facing similar challenges. This article is expected to add value to both the development of public administration theory and policy practice by emphasizing the importance of governance that moves beyond compliance—beyond procedural adherence to substantive integrity that can strengthen legitimacy and public trust.

This article is structured in five sections. The first section, Introduction, explains the background, relevance of the topic, and the issues underlying the research. The second section, Methodology, describes the systematic literature review design used, including the PRISMA protocol, selection criteria, and literature search strategy. The third section, Results and Discussion, presents the main findings, covering the major themes emerging from the literature analysis and synthesizing the study's findings from existing theories. The final section, Conclusion, summarizes the key findings while emphasizing the academic and practical contributions of this study to the development of governance in Indonesia and its relevance in global discourse.

### **How Ethics, Accountability, and Transparency are Understood and Defined**

Ethics in public administration is a normative foundation that ensures that governance is not only procedural but also based on moral values and integrity. (Denhardt, 1988) emphasizes morality as the

basis for public service through public service ethics. Meanwhile, the concept of integrity of governance (Huberts, 2014) emphasizes that public integrity demands an institutional system that supports ethics, accountability, and transparency in governance.

Accountability has a broader scope as a mechanism of responsibility between the state and its citizens. Classical discourses (Friedrich, 1940) and (Finer, 1941) place accountability in two spectrums: internal—based on professionalism and bureaucratic ethics—versus external—based on political and legal control (Wang & Crosby, 2019); (Jackson, 2009). Principal–agent theory (Koppell, 2005) and (Gailmard, 2014) then strengthen this understanding by emphasizing the relationship between the public (principal) and the government (agent), as well as the risk of moral hazard when oversight is weak. The contemporary perspective through the Public Accountability Framework (Bovens, 2007) defines accountability as a multidimensional practice—political, legal, administrative, professional, and social—that demands transparency of information and public ethical standards to be effective.

Meanwhile, transparency is defined as the government’s openness in providing access to clear, timely, and understandable information to the public (Heald, 2006; Hood, 2006). However, transparency does not automatically give rise to accountability, so it must be controlled by control mechanisms (Fox, 2007). Within the framework of open government (Meijer et al., 2012), transparency is seen as a prerequisite for public participation and democratic legitimacy. Digital-era governance theory (Dunleavy et al., 2006) expanded this definition by emphasizing the use of information technology to increase openness, efficiency, and accountability. Transparency in this context is not just the availability of data but also the public’s ability to use it to monitor and evaluate government performance.

The concepts of accountability, ethics, and transparency complement each other. Ethics serves as a normative basis that maintains integrity, accountability serves as a formal and informal mechanism to ensure accountability, while transparency acts as an instrument that opens public access to information. Classical theory tends to separate the focus—ethics as

bureaucratic morality, accountability as control, and transparency as information—while contemporary theory emphasizes integration, where public ethics underpins accountability, and transparency makes accountability more meaningful. Thus, in modern understanding, ethics, accountability, and transparency are considered a unified governance system that is mutually reinforcing and inseparable if the ultimate goal is legitimacy and public trust. This article synthesizes the concepts of accountability, ethics, and transparency to offer a discourse on an integrated public administration governance framework.

## Methods

This study uses a *Systematic Literature Review (SLR) approach* to critically assess and synthesize the literature on public ethics, accountability, and transparency in governance in Indonesia. SLR was chosen because it presents a structured, transparent, and replicable synthesis of scientific evidence, thereby reducing subjective bias in the literature collection and analysis process (Snyder, 2019). Through this method, the study seeks to integrate various findings previously fragmented in separate studies, thereby building a more comprehensive and applicable conceptual framework.

The study planning and design were conducted through several stages. The initial stage of the research focused on developing a research protocol. This protocol serves as a guideline to ensure the entire process is consistent and transparent. The research questions were aimed at exploring how the literature explains the interrelationship between public ethics, accountability, and transparency in the context of government governance in Indonesia. The research scope was limited to the period 2015–2025 to capture developments in the literature over the past ten years, including the most recent digital government initiatives.

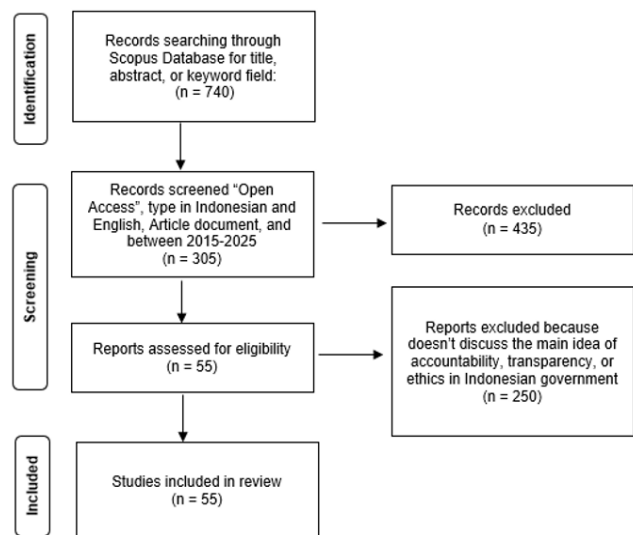
The materials used were obtained through the Scopus database. This database selection was intended to cover both global literature and reputable contextual studies relevant to Indonesia. The search was conducted using search strings with a combination of keywords and Boolean operators appropriate to the research topic, namely: (“ethics” OR “public ethics”)

AND (“accountability” OR “public accountability”) AND (“transparency”) AND (“government”) OR (“Governance”) AND (Indonesia). The inclusion criteria included scientific articles that (i) were published in peer-reviewed journals between 2015 and 2025, (ii) highlighted issues of ethics, accountability, or transparency in public governance in Indonesia, and (iii) were available in full text. Meanwhile, non-scientific articles, policy reports, opinion pieces, and popular publications were excluded from the analysis.

Articles that passed the selection process were then analyzed using the content analysis method. The extracted information included publication identity (year, journal, country of origin), theoretical framework used, focus of the issue or level of government studied, methodological approach, and key findings related to the ethics, accountability, and transparency. The collected data were mapped in a matrix table to facilitate the identification of patterns, thematic trends, and literature gaps. Next, a narrative synthesis was conducted to connect the various findings, highlight points of difference, and formulate new conceptual contributions oriented towards an integrated public administration governance framework.

To ensure accuracy, the selection process was carried out in several stages: the first stage was based on the title, abstract, and keywords, and the final stage was a full review of the articles. The review process was conducted with reference to PRISMA, an internationally recognized reporting guideline (Moher et al., 2009; Page et al., 2021). PRISMA was used to ensure clarity, completeness, and accountability in the study selection stage.

The SLR method was chosen because it provides added value compared to traditional literature reviews. SLR requires the use of clear protocols, documented procedures, and measurable selection criteria so that research results can be replicated and verified. This method is highly relevant in studying ethics, accountability, and transparency in the Indonesian government because the available literature remains fragmented. By conducting SLR, this study is able to present a comprehensive synthesis, discover patterns of interconnectedness between concepts, and identify open research areas.



**Figure 1. Steps of Systematic Literature Reviews**  
 Source: Processed by Researcher, 2025

## Results and Discussion

### Mapping Research on Ethics, Accountability, and Transparency in Indonesian Governance

Articles were identified from the Scopus database using the title, abstract, or keywords such as “accountability”, “transparency,” “ethics,” “government,” or “governance” and “Indonesia.” They were then sorted using the research context criteria of public administration, public organizations, and the Indonesian location context. The abstracts included a combination of the following terms: governance, government, accountability, ethics, transparency, and Indonesia.

The results of mapping the relationships between diction using the VosViewer tool produced several clusters. The first main cluster represents accountability. Accountability is closely related to decentralization and participation. This phenomenon means that discussions of accountability in Indonesia often center on how to manage accountability amidst broad regional autonomy, for example, with the existence of village funds and BUMDES, and how to involve local community participation (Alfada, 2019; Darma et al., 2024; Haryanto et al., 2025; Purwaningsih & Widodo, 2020). Furthermore, accountability is also related to risk management (Ginting et al., 2023; Karunia et al., 2023), which emphasizes the mechanism for identifying and managing risks to realize good governance. The

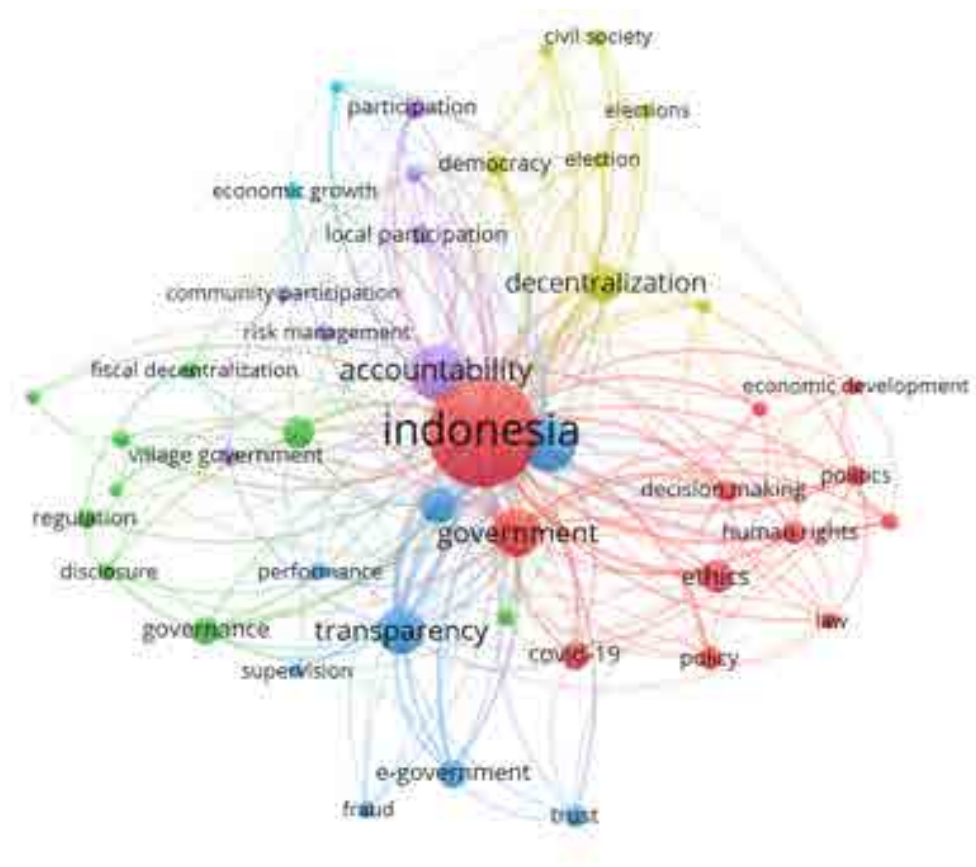
yellow cluster, namely decentralization connected to development economics, general elections, and civil society, shows that decentralization is viewed from political and economic aspects and its role in democracy.

The second main cluster centers on the pillars of good governance, where transparency is related to government. This confirms that efforts to improve governance in Indonesia are based on the principle of openness. Transparency is linked to performance and supervision. This means transparency is a mechanism to ensure good performance through a monitoring system (Darmawan, 2015; Wahanisa et al., 2023; Yuniarta & Purnamawati, 2020). Furthermore, transparency is also linked to e-government, trust, and fraud. This implies that technology is seen as a solution to increase openness, restore public trust, and combat fraud (Dharmika & Subanda, 2023; Sabani et al., 2023; Sabrina et al., 2023). The emergence of the keyword COVID-19 indicates the existence of studies on transparency during the crisis (Khadafi et al., 2024;

Pratolo et al., 2022). The green cluster shows how governance is implemented through internal control systems, disclosure, and regulation. The term fiscal decentralization emphasizes that there is attention to how budget management is implemented at the regional level.

The third main cluster examines ethical, legal, political, and human rights aspects in shaping policy in Indonesia. This grouping demonstrates the study's focus on how the interconnectedness of government policies from the perspectives of political decisions, morality, and legal aspects influences decision-making and economic development, as well as times of crisis (Abraham & Pea, 2020; Asyikin, 2020; Hoesein et al., 2021).

Overall, this map shows that research on governance in Indonesia focuses more on the relationship between accountability and transparency. However, ethics remains rarely discussed and unconnected to accountability and transparency in governance.



**Figure 2. VosViewer Mapping Results**  
 Source: Processed by Researcher, 2025

### ***The Concept of Transparency in The Publication of Research Results on Public Governance Topics in Indonesia***

The results of the content analysis of the document articles based on the concept group “transparency” found that the concept of transparency was expressed in connection with several meanings, namely: (1) availability of technology and data; (2) openness of information that is accessible, timely, understandable, of quality, and used by the public for supervision.

First, research on digital governance confirms that the implementation of e-government can increase the information transparency while simultaneously encouraging the adoption of digital services as a form of public trust in public service providers. This finding demonstrates that information technology serves to strengthen government transparency, although its effectiveness remains limited by gaps in technological capacity and public digital literacy (Dharmika & Subanda, 2023; Sabani et al., 2023; Sabrina et al., 2023).

Second, transparency also carries the risk of being misleading if it is interpreted solely as the publication of information through the media without considering the quality of compliance with regulations and service announcements. Studies emphasize that information transparency needs to be accompanied by a commitment to integrity and accountability from service providers; without it, digital governance only produces administrative transparency that is merely a formality (Sofyani et al., 2020). This is evidenced by (Khadafi et al., 2024) who found the government’s failure to release quality COVID-19 data information. E-Government also needs to be equipped with checks and controls to reduce corruption, collusion, and nepotism (Darusalam et al., 2023).

Third, information transparency has the potential to clash with data confidentiality and conflicts of interest, particularly in the context of goods and services procurement. Studies have found that, despite public demand for openness, transparency practices are often hampered by certain data protection requirements and the potential for abuse of authority in the procurement process (Amalia et al., 2023; Solechan et al., 2024; Wahanisa et al., 2023). Another

study by (Bernot et al., 2024) identified that Satu Data Indonesia initiative is less than optimal due to public concerns about security breaches and data leaks. Cyber regulatory reforms are needed to ensure public trust and security, as well as bureaucratic reforms to increase transparency (Isfihani et al., 2024; Karunia et al., 2023; Marwan et al., 2022).

Fourth, transparency is not only about the availability of information but also its quality and accessibility. This point is demonstrated in research related to online public financial reporting, which emphasizes that the size of the local government and its level of fiscal independence are more important determinants of the quality of financial report transparency than mere procedural compliance, while audit opinions do not always reflect true openness (Yuniarta & Purnamawati, 2020). (Sofyani et al., 2020) link transparency to data accessibility, stating that good accountability information (financial and performance reports) needs to be published on a website for public access.

### ***The Concept of Ethics in The Publication of Research Results on the Scope of Public Governance Topics in Indonesia***

The results of the content analysis of a number of document articles based on the concept group “ethics”, found that ethics is understood in several main meanings, namely: (1) an instrument for preventing abuse of authority through a code of ethics and reporting system; (2) the morality of individual officials in public service; (3) institutional integrity as a foundation for governance; (4) constitutional morality in upholding justice and public accountability; and (5) religious values as the substance of ethics.

First, research emphasizes that public service codes of ethics are often viewed as mere formal rules that are not fully implemented in practice. In fact, codes of ethics should function as a tool to control the behavior of officials so that they do not neglect the public interest and are able to maintain professionalism in service (Hoesein et al., 2021). Similarly, research at the Election Commission (DKPP) found that weak public oversight of the enforcement of the code of ethics by election organizers has implications for declining institutional credibility (Suhariyanto et al.,

2024). Institutional instruments such as whistleblowing systems play a crucial role in strengthening public ethics. A study in South Sulawesi indicated that this system reduces the potential for fraud, builds ethical awareness among officials, and strengthens a culture of bureaucratic integrity (Ningsih et al., 2024).

Second, public ethics is not limited to written regulations but must be internalized in the daily lives of officials. Ethics are positioned as “correct moral rules” as well as professional standards that guide the behavior of public officials. Therefore, without concrete implementation, government policies will face public rejection (Hoesein et al., 2021). Political psychology studies show that low moral emotions make it easier for someone to justify corruption (Abraham & Pea, 2020).

Third, ethics also encompasses the realm of professionalism and integrity, particularly in oversight. Auditor ethics, or professional ethics, significantly impact audit quality, audit opinions, and performance (Indrabudiman et al., 2019; Usman et al., 2023; Yasmin et al., 2024). This means that institutional integrity protects auditors from threats, intimidation, or pressure to alter findings that could undermine their independence.

Fourth, constitutional ethics is a crucial issue in the governance of high state institutions. The closed and unaccountable selection of Constitutional Court judges produces judges who are vulnerable to lacking integrity (Satriawan & Lailam, 2021). This point is reinforced by findings that weak constitutional morality among parliament, the government, and Constitutional Court judges erodes judicial independence and undermines democratic legitimacy (Salsabila et al., 2024). Furthermore, unethically managed power can directly cause public distrust and undermine institutional integrity (Hoesein et al., 2021).

Fifth, from an individual behavioral perspective, ethics serves as an important parameter for assessing the consistency of citizens and public officials in adhering to basic norms based on substantive religiosity. (Asyikin, 2020) argues that a legal framework such as the Civil Servant Law will be ineffective if not accompanied by the internalization of prophetic values in the recruitment and development of civil

servants as a moral measure to prevent corruption, collusion, and nepotism. However, the symbolism of religiosity displayed by corruption defendants—for example, the use of the niqab—is often interpreted by the public as an attempt to avoid accountability rather than an expression of substantive ethics (Jones, 2024). This perspective contrasts the expression of religiosity with the true substance of ethics and integrity.

### ***The Concept of Accountability in The Publication of Research Results on the Scope of Public Governance Topics in Indonesia***

The results of the content analysis of a number of document articles based on the concept group “accountability” show that accountability in public governance in Indonesia is understood in several main meanings, namely: (1) political accountability through legislative oversight; (2) administrative accountability through financial reports and digital systems; (3) accountability based on responsiveness of public services; (4) participatory accountability at the community level; (5) accountability and bureaucratic culture; (6) audit-based accountability and oversight mechanisms; (7) accountability of village funds and community governance; (8) challenges of bureaucratic accountability reform amidst formalism, politics, and digitalization.

First, research confirms that political accountability is realized through the legislative role in overseeing executive performance. Studies (Darmawan, 2015) show that the Regional People’s Representative Council (DPRD) plays a crucial role as a supervisory and balancing institution. However, in practice, accountability is often weakened when legislative functions are solely procedural and lack adequate public involvement. These findings suggest that strong oversight mechanisms and public participation are necessary for political accountability to be effective (Alfada, 2019; Purwaningsih & Widodo, 2020).

Second, administrative accountability is evident in regional financial reporting practices and the use of an integrated reporting framework. (Pratama et al., 2023) emphasize that the quality of local government financial report disclosure in West Java remains weak, with reporting tending to focus on formal compliance

rather than providing truly transparent information to the public. Similarly, (Yuniarta & Purnamawati, 2020) and (Raditya et al., 2022) found that local government size and level of fiscal independence significantly influence the quality of online financial reports, while audit opinions are not always an indicator of substantive accountability.

Third, public accountability is also understood through the responsiveness of services to citizen needs. Studies (Karunia et al., 2023; Pratolo et al., 2022) emphasize that public trust is largely determined by accountability and service quality. This demonstrates that accountability is not merely defined as administrative reporting, but rather as a direct link between government performance and citizen well-being.

Fourth, participatory accountability at the local level is also a concern. (Haryanto et al., 2025) found that democratic deliberation in villages often fails to produce real accountability because citizen participation is not accompanied by robust accountability mechanisms. Similarly, in East Ogan Komering Ulu Regency, the implementation of public values was not optimal due to a lack of public participation (Darma et al., 2024). Therefore, community level participatory accountability is susceptible to becoming trapped in formal rituals without substantive impact.

Fifth, another study links weak accountability to a patrimonial bureaucratic culture. Patron-client relationships, kinship ties, and customs play a significant role in determining who holds power and how it is exercised in Indonesian villages (Aspinall et al., 2025). In this culture, formal accountability is hampered because power and administration are often disguised as private ownership or exploited for the benefit of political dynasties and specific groups, rather than for public service. This phenomenon is exacerbated by incumbents' systematic politicization of the bureaucracy and misuse of budgets as a means to maintain power or create political dynasties (Purwaningsih & Widodo, 2020). Consequently, corruption and collusion flourish as those in power seek ways to recoup high political costs and maintain their power networks, demonstrating that accountability is trumped by personal interests in an unprofessional

and non-neutral bureaucratic environment (Lasmadi & Sukma, 2025; Purwaningsih & Widodo, 2020).

Sixth, this study links accountability with audit and oversight mechanisms; this is evident in the significant influence of the Supreme Audit Agency (BPK) opinion on financial accountability and regional government performance, as well as increasing public legitimacy and tax compliance, including the importance of following up on audit recommendations as an indicator of continuous improvement (Din et al., 2017; Kahar et al., 2023; Muhtar et al., 2021; Sutopo et al., 2017; Zamzami & Rakhman, 2023). Internal auditor competence and audit function capabilities also strengthen regional accountability, while staff integrity, professional skepticism, and support for local values increase fraud detection and whistleblowing intentions (Ningsih et al., 2024; Nurdiono & Gamayuni, 2018; Nurleni et al., 2024; Sutaryo et al., 2023). In addition, a study by (Rusfiana & Kurniasih, 2024) places civil society organizations as playing an important role in encouraging government accountability oversight in Indonesia.

Seventh, accountability is examined in the context of Village Fund management; this arises from research showing the role of apparatus resources, organizational commitment, risk management, and apparatus education levels in accountability for village fund allocation. However, the principal-agent relationship gives rise to moral hazard in the management of village funds and BUMDes, as well as elite capture in homogeneous villages that weakens participatory accountability (Aspinall et al., 2025; Fitriani et al., 2024; Ginting et al., 2023; Hardiningsih et al., 2020). In addition, pro-social behavior can influence accountability in village fund management, controlled by leadership and internal oversight mechanisms (Diansari et al., 2023).

Eighth, challenges to accountability reform arise; this is evident in the slow and formalistic implementation of SAKIP, the use of WTP opinions as an instrument of political legitimacy rather than a reflection of the substance of accountability, the formation of fat-coalitions, and obstacles to technology readiness that hinder the integration of digital government systems (Amirya, 2025; Chomistriana

et al., 2024; Salomo & Rahmayanti, 2023; Susanto et al., 2025). Indonesia also faces challenges in law enforcement and institutional structures, which contribute to failures in institutional accountability that lead to money laundering and corruption (Lasmadi & Sukma, 2025; Latuihamallo et al., 2024; Tutuncu & Bayraktar, 2024).

Overall, these findings confirm that research on accountability in Indonesia still tends to emphasize formal dimensions, such as financial reports, regulations, audit mechanisms, and digital systems. Meanwhile, other substantive dimensions—namely social, participatory, and ethics-based accountability—have not been widely developed. As a result, accountability often functions as an administrative instrument and a symbol of political legitimacy, rather than as a reciprocal mechanism that comprehensively strengthens institutional integrity, democratic legitimacy, and public trust in government.

### **Towards an Integrated Public Administration Governance Framework**

Towards an Integrated Public Administration Governance Framework demands that public ethics, transparency, and accountability no longer be positioned as separate elements but rather be integrated as a whole. This framework emphasizes that accountability can only be effective if supported by ethical integrity as a normative foundation and transparency as an instrument of accessibility, so that these three concepts form a multidimensional accountability practice—political, legal, administrative, professional, and social—that can strengthen the legitimacy of and public trust in government.

The interconnectedness of ethics, transparency, and accountability lies at the core of the Integrated Public Administration Governance Framework. Public ethics serves as a normative foundation that ensures officials act with integrity and uphold the values of justice (Huberts, 2014). Transparency provides the technical and institutional instruments for open and understandable public oversight of government policies and processes. Accountability, in turn, serves as a formal and informal mechanism for holding government officials accountable for

political, administrative, and social actions. The SLR findings demonstrate that when these three pillars are positioned separately, public governance practices tend to be administrative formalities. However, when combined in an integrative manner, ethics prevents manipulation and abuse of authority, transparency ensures the accessibility and usability of information, and accountability ensures the existence of a multidimensional control mechanism that connects the state and citizens. Thus, this integrative model offers a more substantive approach to strengthening legitimacy and public trust, emphasizing not only procedural compliance but also upholding morality, justice, and meaningful social participation.

The discussion framework uses the perspective of the classic Friedrich vs. Finer debate (Dubnick, 2003; Wang & Crosby, 2019), principal–agent theory (Gailmard, 2014; Koppell, 2005) and the Public Accountability Framework perspective (Bovens, 2007). The reasons for using these three perspectives to discuss the Integrated Public Administration Governance Framework are as follows.

First, the classic Friedrich–Finer debate is important because it lays the conceptual foundation for public accountability in two poles: internal, based on professionalism and bureaucratic ethics (Friedrich) versus external, based on political and legal control mechanisms (Finer). This perspective is relevant to examining the SLR's findings that research in Indonesia often emphasizes external control through digital transparency and legislative oversight but remains weak in building internal integrity within the apparatus.

Second, principal–agent theory provides a relational framework that explains the position of the government as an agent and the public or oversight body as the principal. This theory highlights the problem of information asymmetry and the risk of moral hazard, which in the Indonesian context is evident in formalistic transparency practices and weak mechanisms to ensure agents truly act in the interests of the principal. By incorporating this perspective, discussions can emphasize the importance of transparency and public ethics as instruments for reducing the gap in interests.

Third, the Public Accountability Framework (PAF) broadens the analytical horizon by positioning accountability as a multidimensional practice: political, legal, administrative, professional, and social. This framework emphasizes that accountability cannot be understood from a single dimension but must be integrated across arenas. In the Indonesian context, the SLR findings demonstrate an imbalance between the dominant administrative-political dimension and the still-weak professional and social dimensions.

By combining these three perspectives, the discussion framework gains a solid theoretical basis. The classic Friedrich–Finer debate explains the normative-ethical basis and external control, the principal–agent theory emphasizes incentive-oversight relationships and mechanisms, while the Public Accountability Framework illustrates accountability multidimensionally. The synergy of these three perspectives provides strong academic justification for building a holistic, ethical, transparent, and accountable Integrated Public Administration Governance Framework model.

### ***Friedrich–Finer lens (professional ethics vs external control)***

The results of the literature review of research on transparency, ethics, and accountability in public governance in Indonesia show a representation of the classic discourse of the Friedrich vs. Finer debate (Dubnick, 2003; Wang & Crosby, 2019) on the sources of ethics and accountability. The results of research on transparency, ethics, and accountability in public governance in Indonesia reveals a conflict between accountability based on professional ethics (internal to individual apparatus) and accountability based on external control.

For example, studies on e-government adoption have found that digital transparency can increase citizen readiness and trust, but its effectiveness is limited by gaps in digital literacy and institutional capacity. Sociocultural values, such as religiosity, also influence levels of public trust, so transparency does not automatically become a substantive instrument of control (Sabani et al., 2023; Sabrina et al., 2023). When digitalization is directed at “opening up data” without strengthening ethics, it is prone to misleading

transparency. At the same time, strengthening external accountability through regional parliaments is important but still requires the internal capacity and ethics of legislators for effective oversight (Darmawan, 2015).

The SLR results align with Finer’s perspective, which emphasizes external control but is not yet fully supported by Friedrich’s professional ethics. Thus, the Friedrich-Finer trade-off is confirmed, where the orientation toward external control (transparency/legislative) outpaces the strengthening of ethics/professionalism within the apparatus. The Friedrich vs. Finer framework demonstrates the need for a balance between internal integrity (ethics/professionalism of the apparatus) and external mechanisms (legislative oversight, public openness).

### ***Principal–Agent (PA) Lens: Asymmetric Information and Moral Hazard***

From the perspective of principal–agent theory (Gailmard, 2014; Koppell, 2005), findings indicate that the relationship between citizens (principals) and the government (agents) in Indonesia is often distorted. Transparency is often interpreted as merely publishing information, while bureaucratic accountability is still dominated by administrative reporting and regulatory compliance. Public ethics is often reduced to a formal code of ethics without internalizing values. As a result, agency loss occurs, where public interests are not fully represented in bureaucratic practices, and formal oversight is ineffective in controlling the behavior of officials.

Many problems have emerged, as predicted by P–A theory, related to information asymmetry and perverse incentives. In the realm of digitalization, increasing information availability has not automatically reduced asymmetry, as quality, usability, and user literacy are often lacking. The SLR results from Indonesia demonstrate the need for IT governance mechanisms focused on accountable and transparent service impacts to reduce the scope for moral hazard. Without this, digitalization risks increasing the burden of administrative compliance alone. The Principal-Agent framework emphasizes the importance of substantive transparency coupled with public ethics as mechanisms to reduce information asymmetry and moral hazard.

## **Perspective Public Accountability Framework (PAF)**

Within the Public Accountability Framework (Bovens, 2007), findings from a SLR show that public accountability in Indonesia remains unequal. The administrative and political dimensions are relatively more prominent, while the professional and social dimensions are less than optimal. For example, legislative oversight through the Regional People's Representative Council (DPRD) is considered crucial for strengthening regional financial accountability, but its effectiveness is constrained by limited capacity, constituent relations, and a less-than-participatory political culture (Darmawan, 2015). This suggests that the political dimension of the PAF is not sufficiently supported by social accountability based on citizen participation and professional accountability based on integrity standards.

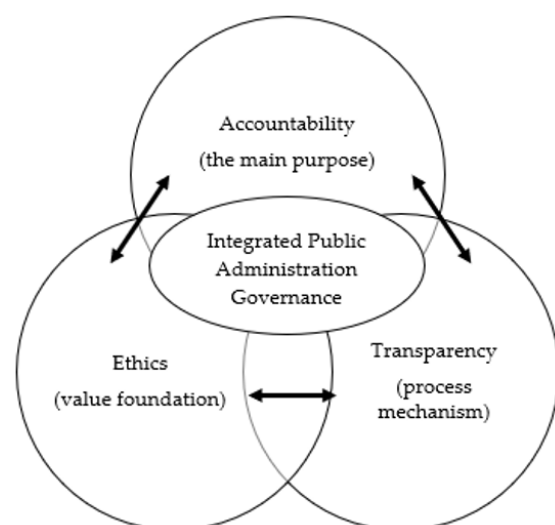
From an administrative and fiscal perspective, several studies emphasize variations in the quality of internet-based financial reporting. This quality is more influenced by structural factors such as local government size and level of fiscal independence than simply procedural compliance, so information disclosure does not always translate into meaningful transparency (Yuniarta & Purnamawati, 2020). Other studies have found that while e-government implementation can improve perceptions of openness, public data accessibility and usability remain limited, resulting in published information not being fully usable by the public as a control instrument (Darusalem et al., 2023; Sabani et al., 2023). This indicates that the administrative dimension is functioning but not fully linked to the social dimension, as the available information is not yet readily usable by the public.

In the professional and ethical dimensions, the results of the study indicate that ethics is often reduced to normative-procedural instruments, for example, codes of ethics that only function as formal documents without being internalized in the daily practices of the apparatus (Hoesein et al., 2021; Suhariyanto et al., 2024). Studies on the procurement of goods and services also highlight that transparency faces serious challenges in the form of data confidentiality and potential conflicts of interest, which reflect weak integrity standards in practice (Solechan et al., 2024; Wahanisa et al., 2023). However, there are findings

that aspects of public trust are still heavily influenced by social and religious values that moderate public perceptions of government ethics and transparency (Sabrina et al., 2023).

Overall, the SLR findings confirm that the pillars of accountability within the PAF—political, legal, administrative, professional, and social—have not been balanced. Political and administrative aspects tend to be more dominant but often stop at formal compliance; while professional and social aspects, which concern integrity and citizen participation, remain underdeveloped. This demonstrates the need for cross-dimensional integration so that public accountability in Indonesia is not merely procedural, but also substantive and oriented towards long-term public trust. The Public Accountability Framework encourages multi-dimensional integration: administrative accountability (reporting), political (oversight), professional (ethics), and social (public participation).

The discussion in this study confirms that an integrated governance framework consists of three dimensions: accountability, transparency, and ethics. The primary goal is to achieve accountability, while transparency functions as a process mechanism that ensures openness and public oversight. Meanwhile, ethics provides a foundation of values that ensures that every governance practice is carried out with integrity. Therefore, this integrative framework can serve as a theoretical and practical foundation for efforts to improve responsive, responsible, and public-oriented governance.



**Figure 3. Integrated Public Administration Governance Framework**

*Source: Processed by Researcher, 2025*

## Conclusion

This study contributes to the discourse of “Beyond Compliance” by proposing an Integrated Public Administration Governance Framework that combines ethics, transparency, and accountability as mutually reinforcing pillars of democratic legitimacy and effective governance. This proposition directly addresses the research problem addressed in this article, namely the fragmented study of ethics, accountability, and transparency in Indonesian governance.

The SLR findings reveals a partial implementation of these concepts. For example: (1) transparency often stops at administrative formalities, (2) ethics is narrowed down to compliance with formal rules and places less emphasis on internalizing public values, and (3) accountability places more emphasis on procedural aspects than on responsiveness and the substance of public participation.

This studies synthesizes the literature and reveals that accountability is often understood only in its formal dimensions (financial reporting, regulations, digital systems). Meanwhile, the integrative relationship between accountability and ethics and transparency remains underdeveloped. Drawing on the Friedrich vs. Finer framework, principal-agent theory, and *the Public Accountability Framework* (Bovens, 2007), this study emphasizes that ethics (internal integrity), transparency (information disclosure), and accountability (accountability mechanisms) must be viewed as a whole in democratic public governance.

The Integrated Public Administration Governance Framework is proposed to provide both a normative and analytical lens to address the dominance of administrative compliance. This framework reorients governance toward legitimacy and sustainable public trust. By integrating the three pillars of ethics, transparency, and accountability, public accountability can move beyond compliance. Public accountability is analyzed and practiced beyond mere adherence to formal procedures to a reciprocal, principal-agent relationship mechanism that supports each other between government and society.

The proposition offered as a solution to the problem is the Integrated Public Administration Governance Framework. This proposition directly addresses the research problem in this article, namely

the fragmented study of ethics, accountability, and transparency in governance in Indonesia. By synthesizing the literature, this study indicates that accountability is often understood only in its formal dimensions (financial reporting, regulations, digital systems), while its integrative relationship with ethics and transparency remains underdeveloped. Therefore, this integrative framework provides a normative and analytical lens to overcome the dominance of administrative compliance and redirect governance towards legitimacy and sustainable public trust.

This study has several limitations. Firstly, the analysis only included academic and scholarly publications, potentially underrepresenting informal governance practices at the local level. Second, the limited geographic coverage requires caution in generalizing the results. Third, the systematic review’s focus on Indonesia limits cross-country comparisons that could enrich the integrative framework.

This article has practical implications for policymakers in Indonesia. First, the government needs to instill ethical values into the bureaucratic recruitment and career system, for example through integrity-based recruitment and mandatory ethics training, to strengthen Friedrich’s dimension of professional accountability. Second, transparency initiatives such as e-government and open data must go beyond simply publishing information by ensuring the accessibility, usability, and relevance of data for citizens. This way, transparency can truly function as an instrument of public control. Third, accountability mechanisms need to be expanded beyond formal procedural compliance by strengthening social accountability that involves public participation.

Further research directions as theoretical implications should focus on empirical testing of this integrative framework. Some further study topics include: (1) Comparative empirical studies across regions in Indonesia to assess variations in ethical practices and transparency using an integrative framework; (2) Exploration of the relationship between socio-cultural values (e.g. religiosity) and public trust in the context of digital transparency; (3) Development of operational indicators for an integrated governance framework to be tested in regional policy evaluations; (4) Cross-country

studies across Southeast Asia to compare patterns of governance framework integration in similar institutional environments.

Thus, the integrative public administration governance framework developed in this study provides both theoretical contributions and practical guidance. Combining ethical foundations, transparent processes, and multidimensional accountability mechanisms strengthens sustainable, accountable, and trustworthy governance and public administration.

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