

## Determinan akuntabilitas pemerintah daerah di Indonesia = The determinants of local government's accountability

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### Abstrak

#### [<b>ABSTRACT</b><br>

The objective of this research is analyzing determinants accountability of local governments based on public choice theory. The determinant factor accountability of local government consists of three main factors that represent the parties involved in the creation of local government's accountability: they are the society, the public officials (mayor and bureaucrats). These three parties are represented by the existence of civil society, civil political processes and mechanisms, as well as internal control in creating and overseeing the local government accountability. The results of this study indicate that the three factors are broadly

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#### <b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk melihat faktor determinan akuntabilitas pemerintah daerah dengan menggunakan teori pilihan publik. Faktor determinan akuntabilitas pemerintah daerah terdiri dari tiga faktor utama yang mewakili pihak yang terlibat dalam penciptaan akuntabilitas pemerintah daerah yaitu masyarakat, pejabat publik, dan birokrat. Ketiga faktor tersebut diwakili oleh tingkat pendapatan, tingkat pendidikan dan tingkat pembangunan manusia serta faktor-faktor politik, dan faktor pengendalian internal dalam menciptakan dan mengawasi akuntabilitas pemerintah daerah. Hasil penelitian ini menunjukkan bahwa ketiga faktor tersebut secara garis besar berpengaruh terhadap penciptaan akuntabilitas pemerintah daerah, meskipun terdapat beberapa proksi yang tidak konsisten dalam penciptaan akuntabilitas seperti tingkat pendidikan, dan jangka waktu pemilu.;The objective of this research is analyzing determinants accountability of local governments based on public choice theory. The determinant factor accountability of local government consists of three main factors that represent the parties involved in the creation of local government's accountability, they are the society, the public officials (mayor), and bureaucrats. These three parties are represented by the existence of civil society, civil, political processes and mechanisms, as well as internal control in creating and overseeing the local government accountability. The results of this study indicate that the three factors are broadly affect the creation of local government accountability, although there are some proxies that are not consistent in the creation of accountability such as level of education, and the period of the election.;The objective of this research is analyzing determinants accountability of local governments based on public choice theory. The determinant factor accountability of local government consists of three main factors that represent the parties involved in the creation of local government's accountability, they are the society, the public

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