GOOD GOVERNANCE AND PUBLIC TRUST

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ABSTRACT
The success of a democratic country is the increasing public trust in the government. With increasing public trust, it is hoped that the community can participate in the government development process. One way that can be done to increase trust is good governance. Good governance itself consists of responsiveness, accountability, and transparency. However, in Indonesia, people's trust in the government has declined, contributing to the ineffectiveness of the government's performance. The number of corruption cases in Indonesia has also caused a decline in public trust. Therefore, this study aims to determine whether responsiveness, accountability, and transparency affect public trust. The novelty of this research is the use of data processing methods. The research method used was distributing questionnaires and then processing the data using SEM PLS. The research results show that responsiveness, accountability, and transparency affect public trust. The results of this study are anticipated to help government institutions promote good governance and boost community trust. Furthermore, this research is expected to enhance the community's understanding of the importance of information and communication technology in evaluating government performance.

Keywords: Good governance, responsiveness, accountability, Transparency, and Trust

INTRODUCTION
The government is an organization that has the power and authority to carry out laws, laws, and various applicable regulations. Since the Declaration of Independence on August 17, 1945, the Indonesian government has experienced multiple forms of government. Significant changes occurred at the end of the New Order period in Indonesia. The year 1998 was the beginning of reforms in all fields. One of the objectives of the reform is to increase public confidence in the government. The preamble to the 1945 Constitution, Article 1, paragraph 2, and Article 28 of the 1954 Constitution normatively state that Indonesia is a
The focus of government in democratic countries is the public interest (Grimmelikhuijsen et al., 2013). The public interest is paramount because, in a democratic system of government, political power is held by the people or through.

One of the characteristics of a prosperous, democratic state is growing public trust in the government. (Bjørnskov & Méon, 2015; Lo et al., 2021). Another characteristic of a democratic country is that the government considers the public interest before making decisions (Beshi & Kaur, 2020; Chakiri et al., 2020). Considering the public interest is essential because the public is an object that gives authority to the government to run its government to serve the community. This effort is part of the government's performance.

The performance of a government can run effectively if it gains the whole trust of the public compared to if the government gets little trust from the public (Sawatsuk et al., 2018). By gaining the community's trust, the community will participate and collaborate with the government to achieve common interests. To obtain the public's trust, the government must implement good or good governance as one of its measures. The manifestation of good power is good governance. This idea emphasizes three primary components: the government, the community, and the private sector. (Hartanto et al., 2021) Indonesia is one of the Open Government Partnership's (OGP) foundation members, along with the United States, Mexico, South Africa, Norway, the Philippines, and the United Kingdom. With the promulgation of Presidential Decree Number 13 of the Republic of Indonesia in 2014, Indonesia's participation in OGP was strengthened. Because it is part of OGP, the Government of Indonesia is committed to realizing good governance.

Good governance consists of responsiveness, accountability, and transparency. These three components have to do with the public's faith in government. The community will give trust public organizations if they provide services expected by the community, especially public organizations that are responsive, accountable, and transparent in how they deliver services to the neighborhood (Widjajanti, 2015). Some researchers point out that responsiveness, accountability, and transparency influence public trust (Christine Huang et al., 2020; Farwell et al., 2019; Hyndman & McConville, 2018; Prakash & Gugerty, 2010; S. U. Yang et al., 2015) However, research conducted by Arshad & Khurram, (2020) concluded that responsiveness has a negative influence on public trust. As for transparency and accountability, it will only be able to increase public trust if there is more effort to achieve these goals (Bekkers, 2003; Horvath & Katuscakova, 2016). The success of good governance in fostering public trust cannot be divorced from the role of communication and information technology use and advancement.

The growth of communication and information technologies provides easy access to information for the community. People can access information anytime and anywhere without paying attention to place or time. In 2001, the President of the Indonesian Republic issued Presidential Instruction Number 6 of 2001. With the issuance of this Instruction, it requires the government to start using technology in running the government. Presidential Instruction Number 6 of 2001 aims to accelerate good governance. A technology-based government, or E-Government, is required to expedite effective management. E-Government is a tool for improving government administration's responsiveness, efficiency, openness, and accountability.
E-Government is part of innovation in communication. Before the existence of e-government, the public was constrained in communicating with government elements to get the services or information they needed. Therefore, with this innovation, the public can supervise, dialogue, participate or even criticize policies taken by the government. An example that we can see from the form of e-government implementation is that almost every government institution has an official website, social media, online-based integrated services, and online-based call centers. These innovations are to get closer to the community and make it easier for people to obtain public assistance anytime and anywhere. Innovation in e-government aims to foster public trust by using technology to facilitate transparent, accountable, and responsive government. In interacting and increasing trust in the community, most government institutions today use various technology-based communication channels to interact with the community (Banerjee et al., 2020).

Good governance is not easy to put into place. The amount of Trust Indonesians have in their government has dropped from 2020 to 2021 (Edelman, 2021). The decline in public trust impacts ineffective government performance (Sawatsuk et al., 2018). In addition, there are several instances of corruption in Indonesia, which contribute to the fall in public faith in the government. Based on a report issued by Transparency International in 2021, Indonesia's Corruption Perception Index has a 38 out of 100. This score is still in the high category in terms of corruption.

The decline in public trust in the government is incongruous with the effective implementation of good governance through the utilization of technology in governmental operations. This is supported by research indicating that good governance has an adverse impact on the level of public confidence. Consequently, when the public lacks faith in the government, there is a tendency for the community to abstain from engaging in government-led developmental initiatives. In agency theory, the government as an agency should fulfill the interests of the principal, in this case, the community, in the form of providing maximum services so that it is expected that public trust in the government can increase. Community trust is essential for development in a region. When the level of public trust decreases, there will be a decline in community involvement in the development process. The phenomenon of declining public trust and the results of research from several researchers who still show different results then raise the question, Does the Implementation of Good Governance of the Banyuwangi Regency Government influence the level of public confidence? The objective of this investigation was to determine whether transparency affects public confidence in the Banyuwangi Regency Government, whether Public confidence in the Banyuwangi Regency Government is influenced by responsiveness, and whether Public confidence in the Banyuwangi Regency Government is influenced by transparency. The results of this study are anticipated to help government institutions promote good governance and boost community trust. Furthermore, this research is expected to enhance the community's understanding of the importance of information and communication technology in evaluating government performance.
LITERATURE REVIEW

Agency Theory

Jensen &; Meckling (1976) developed a theory that discusses the difference in interests between principal and agency interests, which is called agency theory (Prasetya, 2021). In this case, the principal represents citizens, the agency represents the local government, and the two parties have an agency relationship (Prasetya, 2021). In an agency relationship, The agent acts in the principal's best interests and is rewarded for his efforts over time (Yusuf et al., 2018). This theory relates to conditions where the principal has a dependence on the agent to achieve the principal's goals (Volden, 2019), but the agent can pursue targets or plans that are not the same and thus can act for the benefit of the agent himself (Eisenhardt, 1989; Tirole, 1994). The first problem emerges when the principal and the agent have different wishes, and the second problem is that the principal finds it difficult to confirm what the agent has done. These two problems are connected to agency theory (Eisenhardt, 1989). As a principal, the community gives a mandate to the government, in this case, to act as an agent to regulate the resources in their area and various sources of income managed with the aim of community welfare. Meanwhile, as an agent, the government should report the results of its superpower management to the public.

Good Governance

The World Bank from 1989-1990 introduced the concept of good governance. The United Nations (UN), International Monetary Fund (IMF), United National Development Programme (UNDP), and the majority of Western countries introduced the concept of good governance. They assume that poor development is caused by bad governance. In the last decade, Asia, Africa, and Latin America countries have become urgent. Everyone wants good governance, but what is meant by the concept requires further elaboration (Abas, 2016). The United Nations Development Programme identifies five guiding principles for effective governance: legitimacy, responsiveness, transparency, accountability, and fairness. Transparency, accountability, and responsiveness are the most dominant elements of good governance (Elahi, 2009). A transparent, responsive, and accountable government will have an impact on the community's involvement in the development process, and this is because the community has trust in the government in running their government. If the community does not have trust in the community, it will impact the absence of public participation in government participation.

HYPOTHESIS

The public will have complete confidence in the government if the government can implement good public governance (Jameel et al., 2019). Responsiveness, Transparency, and Accountability are part of good public governance. Sometimes citizens complain about general services provided by the government, such as extended service processes, unsupportive service places, and lack of use of technology to serve the public. The government's response to citizens' complaints measures how quickly it responds to each criticism and how fast it is handled (Linde & Peters, 2018; Qiaoan & Teets, 2020). Research carried out by Yousaf et al., (2016) concluded that Government Response to citizens
significantly impacts the extent of public confidence in government. According to Beshi & Kaur, (2020) and Lee & Porumbescu, (2019), a positive relationship exists between perceptions of responsiveness and public trust. The next element related to good governance is accountability. Accountability is a substantial element in efforts to build Trust (C. Yang & Northcott, 2019). In their research, Medaglia & Zheng (2016) stated that public trust in the government depends on government accountability in communicating financial and non-financial issues. The next element after responsiveness and accountability is transparency.

Transparency is disclosing the truth about everything that matters. The government that provides unrestricted access to information demonstrates government transparency and increases public confidence (Nedal & Alcoriza, 2018). In their research, Lee-Geiller & Lee, (2019) stated that using websites in government agencies is one way to communicate with citizens and influences people to have faith in the government. So, based on the data that have already been given, the study's hypotheses are

H₁: Responsiveness influences community trust
H₂: Accountability influences public trust
H₃: Transparency affects public trust

RESEARCH METHODOLOGY

This research is quantitative research using questionnaires as a tool to collect the data needed in the present study. The dependent variable in this study is Public Trust. At the same time, the independent variables in this study are responsiveness, accountability, and transparency. The questionnaire for the community belief variable adopts a question from Grimmelikhuijzen, (2012), which consists of five questions. The five questions are: Public authority in government acts in the public interest, public authority in government can carry out its activities, public administration in government performs its duties effectively, public authority in government serves wholeheartedly, and general management in government is honest. For the first independent variable, there is a responsiveness variable, which uses questions adopted from Vigoda-Gadot & Yuval (2003), which consists of five questions.

The inquiries encompass the government's attentiveness to public sentiment, the government's promptness in addressing broad appeals, the government's earnest endeavors to aid citizens requiring assistance, the government's pragmatism in delivering effective resolutions to societal needs, and the government's satisfactory handling of citizens' requests within a reasonable timeframe. The accountability variable uses questions from Said et al., (2015) consisting of four questions. The four questions include the government having a system of periodic reporting on the achievements and results of the program against its objectives, the government recognizes its responsibility to the public, the government following treasury rules and regulations in all situations, and the government ensuring the proper use of its budget and following the rules. The last independent variable is the transparency variable. The transparency variable was measured using questions adopted from Park & Blenkinsopp, (2011) consisting of four questions. The four questions include government plans and programs implemented transparently, all government processes disclosed transparently, the public can see the progress and situation of government administration, and the government provides sufficient information about its performance.
The Likert scale of 1-5 was used to measure each question about the dependent and independent variables. Number one for assessment strongly disagrees while number five is for assessment strongly agree. Active Students of the Accounting survey Program, Banyuwangi Campus, Universitas Airlangga, batch 2019 - 2021 constitute the population of this survey. Determination of research samples was carried out by simple random sampling. The research questionnaire was distributed using google form to active students of the accounting study program at the Banyuwangi Campus, Universitas Airlangga. The distribution of questionnaires will be carried out for one month from May to June 2023. The collected data is then carried out statistical analysis of data using the SEM PLS method by analyzing the outer model and inner model. The Outer Model is a model evaluation employing the MTMM (Multi Trait-Multi Method) approach by examining discriminant and convergent validity, while reliability testing is done using Cronbach's alpha and composite reliability. (Ghazali, 2021).

1. Convergent Validity.
   The idea of a high correlation between a construct's measures is known as convergent validity. The filling factor of each construct indicator reveals the existence of reflexive indicators. The loading factor value for research with confirmatory properties must be more than 0.7 (Ghazali, 2021).

2. Discriminating validity
   The notion of discriminating validity states that distinct construct gauges should not have a high association. When determining validity using reflexive indicators, In order to meet the criteria for cross-loading, it is necessary for each variable to have a value greater than 0.7. (Ghazali, 2021).

3. Reliability Test
   Reliability tests prove that the instruments used to measure constructs are accurate, consistent, and precise. Reliability testing is performed using composite reliability. A construct is considered reliable with a combined reliability value of > 0.7 (Ghazali, 2021).

The succeeding evaluation is the Inner Model. The inner model illustrates the connections between constructs. To evaluate structural models using PLS begins by examining (Ghazali, 2021):

1. R-Square
   The R-square number for each endogenous latent variable is used to measure the accuracy of the structural mode prediction. Changes in R-square values can be used to explain the influence of certain exogenous latent variables on endogenous latent variables, whether they have a substantitive impact (Ghazali, 2021). The number of R-Square tells us whether the model is robust, moderate, or weak. (Ghazali, 2021).

2. Effect size $f^2$
   F-square values of 0.02, 0.15, and 0.35 show that the model is weak, moderate, and strong (Ghazali, 2021).

Following the establishment of the outer and inner models, the subsequent stage involves conducting hypothesis testing. From the result of t-statistics, you can see that hypothesis
testing is going on. For hypothesis testing using statistical values, for alpha 5%, the statistical significance used is 1.96. To accept or reject a hypothesis using probability, Ha is obtained if the p-value < 0.05.

RESULTS AND DISCUSSION

Outer loadings and Convergent Validity (AVE) indicators
If the exterior loading value is greater than 0.70 (>0.70), then the validity indicator may be used. The Minimum Acceptable Average Variance Extracted (AVE) value is more significant than 0.50 (>0.50). Suppose the exterior loading value in the test is less than 0.70. If the minimal loading value is greater than 0.40 and the AVE value is greater than 0.50, then the indicator can still be used, and the variable can be considered valid. If it is less than 0.40, it must be eliminated (Joseph F Hair et al., 2017, p. 137).

Table 1. Validity indicators dan Convergent Validity (AVE)

<table>
<thead>
<tr>
<th>Latent Variables</th>
<th>Indicator</th>
<th>Loading (&gt;0.60)</th>
<th>Ave(&gt;0.5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1 Responsivity</td>
<td>X1.1</td>
<td>0.818</td>
<td>0.675</td>
</tr>
<tr>
<td></td>
<td>X1.2</td>
<td>0.784</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.3</td>
<td>0.877</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.4</td>
<td>0.797</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.5</td>
<td>0.828</td>
<td></td>
</tr>
<tr>
<td>X2 Accountability</td>
<td>X2.1</td>
<td>0.726</td>
<td>0.656</td>
</tr>
<tr>
<td></td>
<td>X2.2</td>
<td>0.872</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2.3</td>
<td>0.795</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2.4</td>
<td>0.765</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2.5</td>
<td>0.880</td>
<td></td>
</tr>
<tr>
<td>X3 Transparency</td>
<td>X3.1</td>
<td>0.939</td>
<td>0.835</td>
</tr>
<tr>
<td></td>
<td>X3.2</td>
<td>0.913</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X3.3</td>
<td>0.888</td>
<td></td>
</tr>
<tr>
<td>Y Community Trust</td>
<td>Y1.1</td>
<td>0.810</td>
<td>0.627</td>
</tr>
<tr>
<td></td>
<td>Y1.2</td>
<td>0.864</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y1.3</td>
<td>0.783</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y1.4</td>
<td>0.724</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y1.5</td>
<td>0.774</td>
<td></td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

According to the data in Table 1, all loading factor values are more significant than 0.60, and all Average Variance Extracted (AVE) values are more significant than 0.50, so it can be concluded that all variables and indicators meet the validity criteria. The variable construct is deemed reliable if its composite reliability value is more significant than 0.70 and its Cronbach's alpha is greater than 0.70. (Joseph F Hair et al., 2017). The following is a table of Reliability Constructs.
Table 2. Construct Reliability

<table>
<thead>
<tr>
<th>latent variables</th>
<th>Cronbach's Alpha</th>
<th>Composite Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1 Responsivity</td>
<td>0.884</td>
<td>0.912</td>
</tr>
<tr>
<td>X2 Accountability</td>
<td>0.868</td>
<td>0.905</td>
</tr>
<tr>
<td>X3 Transparency</td>
<td>0.901</td>
<td>0.938</td>
</tr>
<tr>
<td>Y Community Trust</td>
<td>0.852</td>
<td>0.894</td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

According to Table 2, Cronbach's Alpha value for all variables is greater than 0.70, and the Composite Reliability value for all variables is greater than 0.70. Therefore, based on the calculation of Construct Reliability (Cronbach's Alpha and Composite Reliability), all variables satisfy the requirements for Cronbach's Alpha calculation, and the outcomes of the calculations for outer loading, AVE, and composite reliability likewise satisfy the requirements. The research model can be utilized for further testing based on these factors.

**Forner-lacker criteria (AVE root value and correlation between constructs)**

The goal of discriminant validity analysis is to ascertain if a given indicator will lead to a higher loading factor in the final construct than other loading factors. This can be determined using either the Forner-lacker criterion or cross-loadings table value. Forner-lacker criterion table value was used for this analysis.

<table>
<thead>
<tr>
<th>Latent variables</th>
<th>X1 Responsivity</th>
<th>X2 Accountability</th>
<th>X3 Transparency</th>
<th>Y Community Trust</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1 Responsivity</td>
<td>0.822</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X2 Accountability</td>
<td>-0.148</td>
<td>0.81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>X3 Transparency</td>
<td>0.228</td>
<td>0.215</td>
<td>0.914</td>
<td></td>
</tr>
<tr>
<td>Y Community Trust</td>
<td>0.421</td>
<td>0.509</td>
<td>0.572</td>
<td>0.792</td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

The value of the correlation relationship between variables in each latent construct in this study has a more excellent value when compared to the correlation between other variables contained in this study, according to the findings of convergent validity tests in Table 3. As can be observed, there is no issue with multicollinearity between latent variables.

**Inner Model Testing**

**Collinearity Assessment**

The structural model's collinearity evaluation uses the same notion as the formative measurement model, namely, considering the VIF value. The VIF number cannot be more than 5.0. This implies that the model is clear of multicollinearity symptoms in all predictors and mirrors, allowing testing to proceed to the next stage (Joseph F Hair et al., 2017).
According to Table 4, the VIF value information for each construct variable is less than 5.0 (5.0). Therefore, based on the results of the VIF value calculation, all variables do not exhibit multicollinearity and can be used for further analysis.

**Coefficient of determination (R²)**

The coefficient of determination measures the precision of predictions. In general, an R² value of 0.75 indicates a high estimation accuracy, while an R² value of 0.50 indicates a medium estimation accuracy and an R² value of 0.25 indicates a low estimation value accuracy. (Joseph F Hair et al., 2017). The table provides the value of the coefficient of determination.

<table>
<thead>
<tr>
<th>Latent variables</th>
<th>Community Trust</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1 Responsivity</td>
<td>1.102</td>
</tr>
<tr>
<td>X2 Accountability</td>
<td>1.095</td>
</tr>
<tr>
<td>X3 Transparency</td>
<td>1.13</td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

Table 5 provides data about the R² Y public trust value, which is recorded as 0.635. Hence, the variables of Responsiveness, Accountability, and Transparency significantly influence 63.5% of the variables of public trust, with the remaining 36.5% being attributed to other factors beyond the scope of the research model.

<table>
<thead>
<tr>
<th>Latent variables</th>
<th>R Square</th>
<th>R Square Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y Community Trust</td>
<td>0.635</td>
<td>0.600</td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

Table 6 shows the results of the tests, which can be used to figure out what the F2 effect size is for the constructive model. The variable X1, specifically its responsiveness, significantly impacts the variable Y, which represents public trust, with a coefficient of 0.414. This coefficient is considered to have a substantial estimating value. The magnitude of F2 influences the dimensions of the constructive model. The variable X2, which pertains to accountability, significantly influences variable Y, representing public trust, with a coefficient of 0.599. This coefficient is considered to have a substantial magnitude in terms
of estimation. The value of F2 influences the size of the constructive model. The variable is denoted as X3. Transparency significantly impacts the level of public trust in variable Y, with an estimated effect size of 0.340. This effect is considered substantial since it falls within the category of significant estimating values.

**Hypothesis Testing**

Using coefficient analysis in structural models serves the purpose of hypothesis testing, enabling the identification of correlations with a statistically significant impact. The observed association is deemed statistically significant if the p-value is below the predefined significance level (\(= 0.05\)). On the other hand, if the estimated p-value is greater than the threshold for significance (\(= 0.05\)), the observed association is not considered statistically significant. (Joseph F Hair et al., 2017).

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Path Coefficient</th>
<th>Original Sample</th>
<th>T Statistics</th>
<th>P Values</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>X1 Responsivity Community Trust -&gt; Y</td>
<td>0.408</td>
<td>4.136</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
<tr>
<td>H2</td>
<td>X2 Accountability Community Trust -&gt; Y</td>
<td>0.489</td>
<td>3.444</td>
<td>0.001</td>
<td>Accepted</td>
</tr>
<tr>
<td>H3</td>
<td>X3 Transparency Community Trust -&gt; Y</td>
<td>0.374</td>
<td>3.330</td>
<td>0.001</td>
<td>Accepted</td>
</tr>
</tbody>
</table>

Source: Research data processed using SmartPLS 3.3.3 software in 2023

According to the findings presented in Table 7, it is evident that the variable X1 Responsiveness has a significant impact on the dependent variable Y, namely public trust. The Original Sample (O) value for this relationship is 0.408, and the corresponding P value is 0.000, which is smaller than the predetermined significance level of 0.05. Based on this figure, it may be inferred that a substantial beneficial impact exists. The acceptance of H1 and the rejection of H0 are seen. For the variable X2 Accountability -> Y, the Original Sample (O) value of public trust is 0.489, and the P Values are smaller than 0.05, precisely 0.001. Based on this figure, it may be inferred that a substantial beneficial impact exists. The null hypothesis H0 is rejected, but the alternative hypothesis H2 is accepted. The subsequent variable, denoted as X3 Transparency, exhibits a correlation with the dependent variable Y public trust. Specifically, its Original Sample (O) value is measured at 0.374, with P Values less than 0.05, precisely 0.001. Based on this figure, it may be inferred that a substantial beneficial impact exists. In contrast to the alternative hypothesis H3, the null hypothesis H0 is denied.

**DISCUSSION**

The variable of responsiveness exhibits a statistically significant p-value of 0.000, indicating that it significantly influences public trust. In agency theory, the government acts as an agent, and the community acts as the principal. Therefore, as an agent, the government must fulfill the principal's interests in providing services. The Digital Public Service Mall
(MPP) was introduced by the Banyuwangi Regency Government in 2017 to deliver various public services to the local community. Before the existence of MPP Digital, the Banyuwangi Regency Government also had a development program at the village level called Smart Kampung. This program has been around since 2015. The programs and innovations developed by the district government show that the Banyuwangi Regency Government responds to the needs of community services by prioritizing the development of information technology. So it is hoped that this step can give confidence to the government in providing services to the community.

The Accountability variable has a p-value of 0.001 or less than 0.05, significantly influencing public trust. As an agency, the government is obliged to account for the resources used by the government in delivering services to the neighborhood. In 2022, the Banyuwangi Regency Government obtained an A in the Government Agency Performance Accountability System (SAKIP) issued by The Ministry of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia. (Kemenpan RB). 2022 is the sixth year for Banyuwangi district to get a SAKIP A grade (Fanani, 2022). SAKIP is an integrated system from planning, budgeting to reporting. Therefore, the more accountable the government, the greater the public trust in the government.

The variable of transparency has a p-value of 0.001, which is below the conventional threshold of 0.05. Therefore, it can be concluded that this variable exerts a statistically significant influence on public confidence. The government, functioning as a bureaucratic institution, is responsible for ensuring transparency and accountability in managing the funds allocated to it through the Regional Budget (APBD). These funds are utilized to support governmental operations to deliver services to the local community and provide aid to the residents of Banyuwangi Regency. One way to be transparent in using budgets or aid distribution to the community is to display aid recipients in places of worship (KompasTV, 2020). In addition, information on district government financial statements can be accessed at any time by the public on the website owned by the Banyuwangi Regency Government as an effort to transparency the use of the budget by the government to the community. This step is one way the Banyuwangi district government carries out transparency.

CONCLUSIONS, RESEARCH LIMITATIONS AND ADVICE

The research findings support the conclusion that public trust is influenced by responsiveness, accountability, and transparency. Enhancing the government's responsiveness, accountability, and transparency will likely foster an increase in public trust in its activities. To enhance public confidence, it is recommended that the district administration implement initiatives at the grassroots level, specifically at the Rukun Tetangga (RT) and Rukun Warga (RW) levels. This would ensure that all community segments can access the public services they require and may avail themselves of the associated advantages. This research still has limitations, including limited research samples, only students of the Accounting Study Program of Airlangga University, Banyuwangi Campus. It is hoped that future research will better cover the broader community in Banyuwangi Regency. This can serve as a guide for future research because there are still 36.5% of other factors that have an impact on public trust.
REFERENCES


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