



ISSN: 2617-6548

URL: www.ijirss.com



Key factors impacting effective accountability: A comprehensive bibliographic

 De la Cruz-Montoya, David^{1*},  Lopez Almeida, Mercedes²,  Infantes Rivera, Pedro³,  Chalco Bravo, Fanny⁴
Carbajal Bautista, Inocenta⁵

^{1,5}Universidad Cesar Vallejo, Perú.

^{2,4}Universidad Autonoma del Perú.

³Universidad Federico Villarreal, Perú.

Corresponding author: Darmayanti (Email: deivydelaacruz@gmail.com)

Abstract

Open government is an effective mechanism of democracy, which encourages meaningful citizen participation in public government decisions. The objective of this study was to analyze the factors that impact accountability and transparency, identifying the challenges that hinder adequate transparency and public trust. The analysis focused on: a) the Principal-Agent Theory, which postulates that public officials are responsible to the citizens who elected them; b) open government and citizen participation in co-governance; and c) New Public Management, which promotes efficiency and greater citizen participation. The research methodology included search protocols in the Scopus database. The use of VOSviewer allowed the analysis of co-occurrences of key terms. A total of 31 documents related to the selected topic were analyzed. The findings indicate that in emerging countries, institutions are often weak and there is a lack of a culture of accountability. Factors such as insufficient resources, the delivery of outdated, delayed, and irrelevant information, and barriers to accessing information contribute to corruption, inefficiency, and public distrust. In addition, low citizen participation is a major obstacle to the creation of public value and the provision of public services. Among the practical implications is the fact that the RoC allows for greater institutional legitimacy, citizens trust their institutions, and actively participate in institutional co-governance.

Keywords: Accountability, Open government, Public management, Transparency.

DOI: 10.53894/ijirss.v8i5.9439

Funding: This study received no specific financial support.

History: Received: 1 July 2025 / **Revised:** 5 August 2025 / **Accepted:** 7 August 2025 / **Published:** 22 August 2025

Copyright: © 2025 by the authors. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

Competing Interests: The authors declare that they have no competing interests.

Authors' Contributions: All authors contributed equally to the conception and design of the study. All authors have read and agreed to the published version of the manuscript.

Transparency: The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Publisher: Innovative Research Publishing

1. Introduction

Nowadays, accountability poses a major challenge for officials in public institutions and has sparked significant interest among both civil society and the academic community. The topic has been widely examined in scholarly literature, as accountability is a crucial tool for preventing or at least reducing widespread corruption among public officials. It stands as a core principle of public administration and an essential pillar of democracy [1]. Yet, its implementation faces considerable obstacles, especially in the local governments of developing countries, where institutional systems are often weak [2]. A lack of political will and ineffective oversight mechanisms have led to a noticeable accountability deficit [3].

Ensuring accountability and transparency in public management remains a complex task for all authorities, particularly in developing nations with fragile institutions and cultural norms [4]. It is often emphasized that both the absence of political will and a weak accountability culture are key contributing factors [2]. For this reason, building public trust is one of the most valued outcomes of effective governance, serving as a clear indicator of good leadership in the eyes of citizens [5].

According to Kariuki et al. [6] municipalities allocate substantial resources each year to improve the provision of basic services. However, these budgets are frequently developed with limited input from residents and minimal scrutiny over how public funds are used. Accountability within public institutions is closely tied to the discretion of those in charge, as they determine what information is disclosed and what remains concealed.

Corruption continues to be one of the most pressing issues facing citizens around the globe. Therefore, this study aims to identify the barriers and shortcomings that undermine proper accountability in public administration.

The main objective of this research is to analyze the factors that influence accountability in public entities, identifying key challenges and offering recommendations to promote greater transparency and restore public trust in local government and public institutions. This research is of particular relevance, given that accountability plays a critical role in guiding public officials to act in the public interest, strengthening citizen confidence in institutions, and serving as a preventive measure against corruption. Establishing effective accountability frameworks can significantly reduce corruption and abuses of power by increasing oversight of governmental actions.

2. Theoretical Framework

Accountability has been examined through various theoretical lenses:

Principal-Agent Theory. This theory posits that elected officials must answer to the citizens who elected them, ensuring the efficient management of public resources [7, 8]. It has proven to be highly effective in improving public sector accountability and combating corruption among public officials.

New Public Management (NPM). This approach introduces private sector principles into public administration, emphasizing efficiency and outcome control [9]. Organizations whether public or private set objectives, goals, a vision, and a mission to guide their direction and purpose [10]. In this framework, accountability plays a central role in both democratic legitimacy and the effectiveness of public servants' work, turning democratic ideals into meaningful and sustainable organizational practices [11, 12].

Open Government. This perspective highlights transparency through the use of digital technologies and the active participation of citizens in institutional decision-making and the monitoring of state services [13].

Neoliberalism advocates for reduced state intervention and market regulation as the main oversight mechanism. However, recent studies show that this perspective can weaken government oversight [14]. Therefore, greater transparency is needed to allow public management to self-regulate in a way that meets citizens' demands, enhances administrative responsibility, and builds public trust in elected officials [8].

This perspective assumes that individuals are rational and driven by self-interest [15] but acknowledges that markets do not always regulate themselves, making state intervention necessary [16]. At times, oversight is essential because the economy goes beyond investment and profits it deeply affecting people's quality of life [17].

Accountability is thus a process in which local or national governments inform citizens how public funds are used and what projects are carried out connecting those who govern with those who are governed making it a fundamental pillar of democracy [1]. It is the cornerstone of all governance. However, it is often vaguely defined due to its multifaceted nature [18]. To prevent corruption and abuses of power, effective accountability mechanisms must be established.

While public institutions apply various accountability mechanisms, trust and transparency are key elements in this process [19]. They are vital for ensuring shared decision-making and fostering responsibility between citizens and government institutions [20]. In addition, they promote public officials' efficiency and performance by streamlining activities from the simple to the complex [21].

Accountability and transparency in public institutions present challenges, especially in the governance systems of developing countries [4]. The effectiveness of any accountability process hinges on democratic openness, transparency of activities and information, elections, control systems, and citizen participation [22]. Improving accountability requires analysis of its internal processes [23] considering both the supply and demand dimensions of information [24]. Political oversight is therefore necessary to enhance government responsiveness [25]. Although partnerships for open government do not always directly reduce corruption, they help to prevent or mitigate it Park and Kim [26]. Another important factor is the quality and reliability of the public information provided, as it shapes citizen trust and meets their expectations [5]. Furthermore, audits of public institutions should incorporate accountability review procedures to improve audit quality [27].

Citizen engagement in open government must go beyond consultations; it requires real, active participation in political decisions that affect the community [13]. Transparency refers to making information about the use of public resources

accessible to citizens, requiring clear rules, regulations, and government decisions [28]. The availability of information enables external actors to monitor and interpret how an organization operates internally.

Recent advances in social responsibility have increasingly incorporated accountability as part of corporate obligations, especially for state-owned enterprises. As Quezada, cited by Luque González et al. [29] argues, globalization has driven transversal processes in state institutions, where accountability is now a central element of social responsibility.

Finally, the study of accountability over time has been supported by theoretical frameworks that have gained consensus and become the basis for most research. Some studies have also applied action research, which has proven to be particularly effective.

3. Method

In this research, a bibliometric method was primarily used to carry out a systematic and in-depth analysis of the literature on transparency in municipal governments. According to Ortiz-Alvarez and Piloto-Rodríguez [30], bibliometric analysis “is an effective method applied to identify research trends and has been used in many scientific and engineering disciplines (p. 2). In other words, this methodology allows researchers to trace how certain topics have evolved over time.

To collect relevant information on accountability in public management, a search protocol was implemented using the Scopus database. The search terms used were: (Title-abs-key(Accountability) AND title-abs-key("public management")).

This yielded 990 documents, from which trends were analyzed by year of publication, author, knowledge areas, and countries where the research is most prevalent. The data was exported in CSV format and processed using VOSviewer software. This allowed for a co-occurrence analysis of key terms, providing deeper insight into the variable of transparency in public management. The search filters applied in the Scopus protocol helped narrow the scope to 31 highly relevant documents for this study.

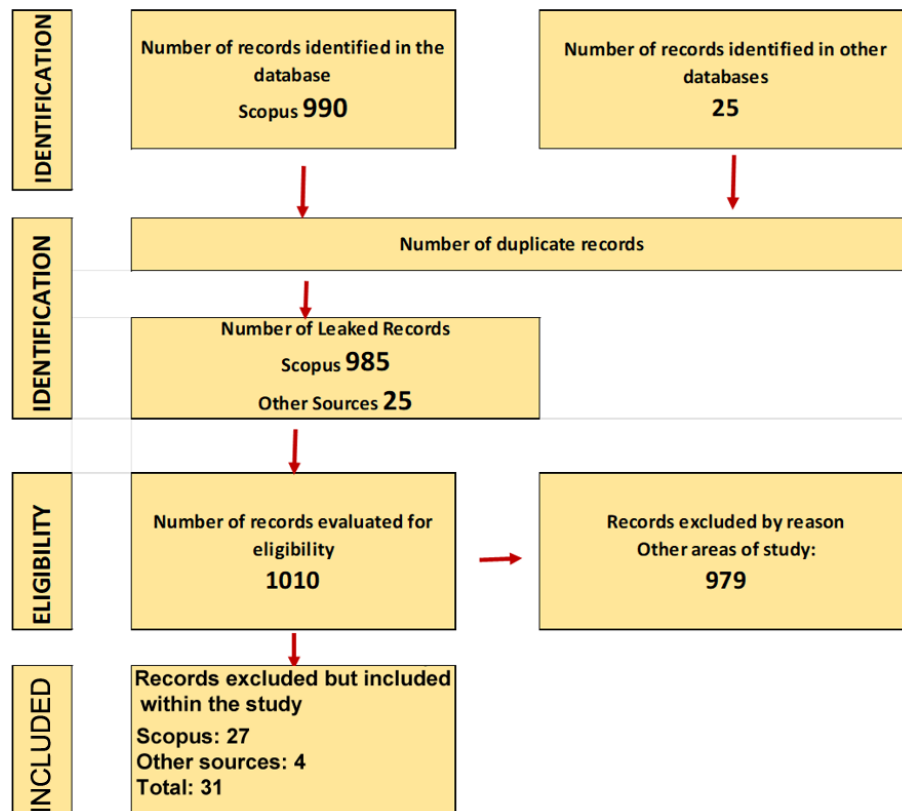


Figure 1.
Prisma flowchart.

4 Results and Discussions

4.1. Accountability Bibliometrics

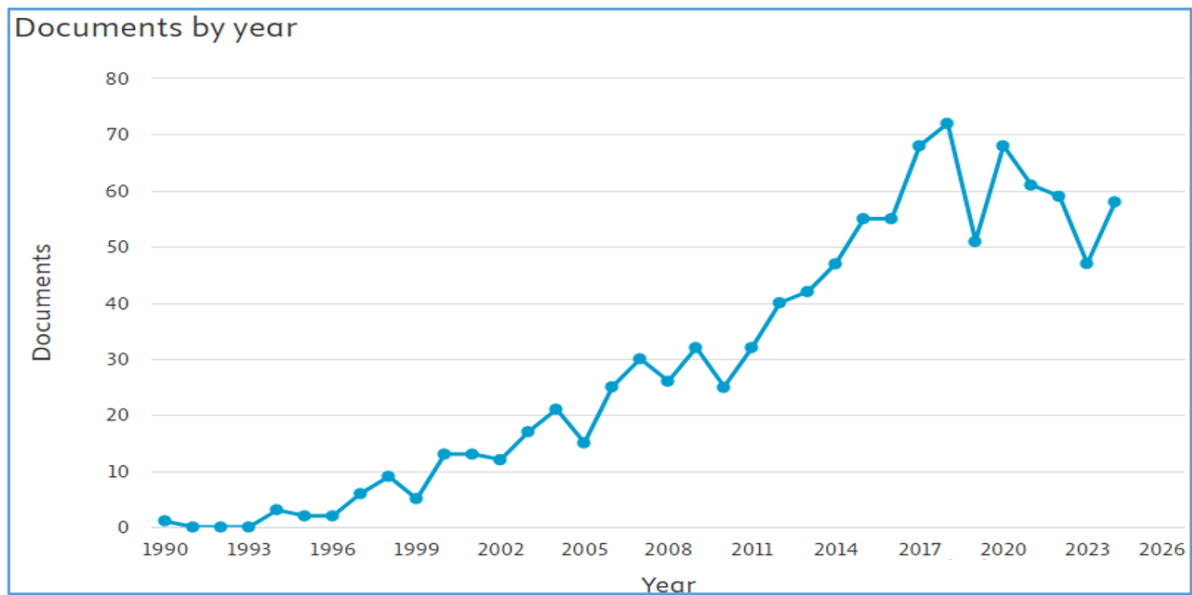


Figure 2.
Documents published by year.
Source: Scopus database.

Figure 2 shows the approach that the transparency of public management has had from 1990 to the present (2024), appreciating an increase in research since 2000. Although a trend of significant increase in publications is shown, it is also true that this increase is not uniform but rather presents a slight decrease in the following years, reaching about 70 publications in 2020.

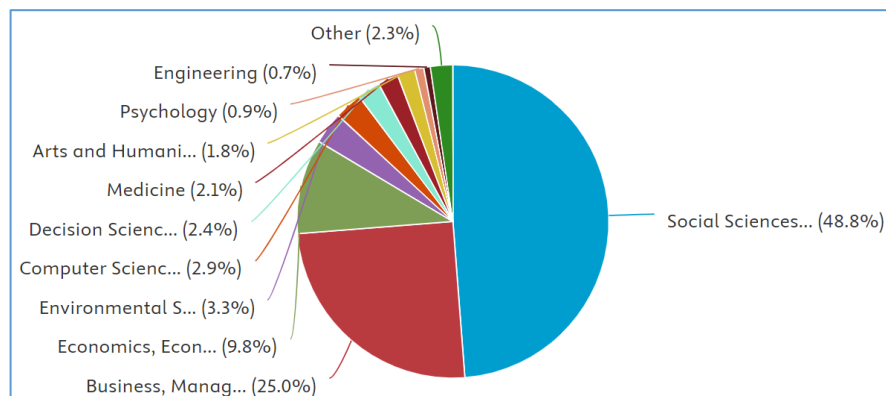


Figure 3.
Documents published by area.
Source: Scopus database.

It can be seen that the area of social sciences contains the largest number of publications, accounting for 48.8% of the total, followed by the area of business and management with 25%, and the area of economics with 9.8%.

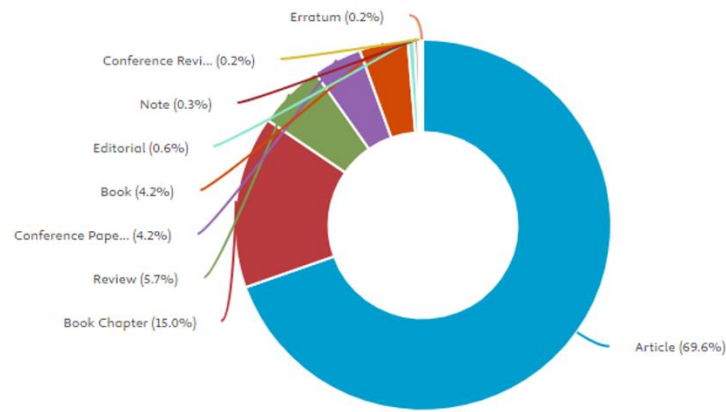


Figure 4.
Documents by publication type (1998 – 2020).
Source: Scopus database

It is observed that the approach taken to transparency in public institutions has primarily been through scientific articles, accounting for 69.6%, followed by book chapters at 15%.

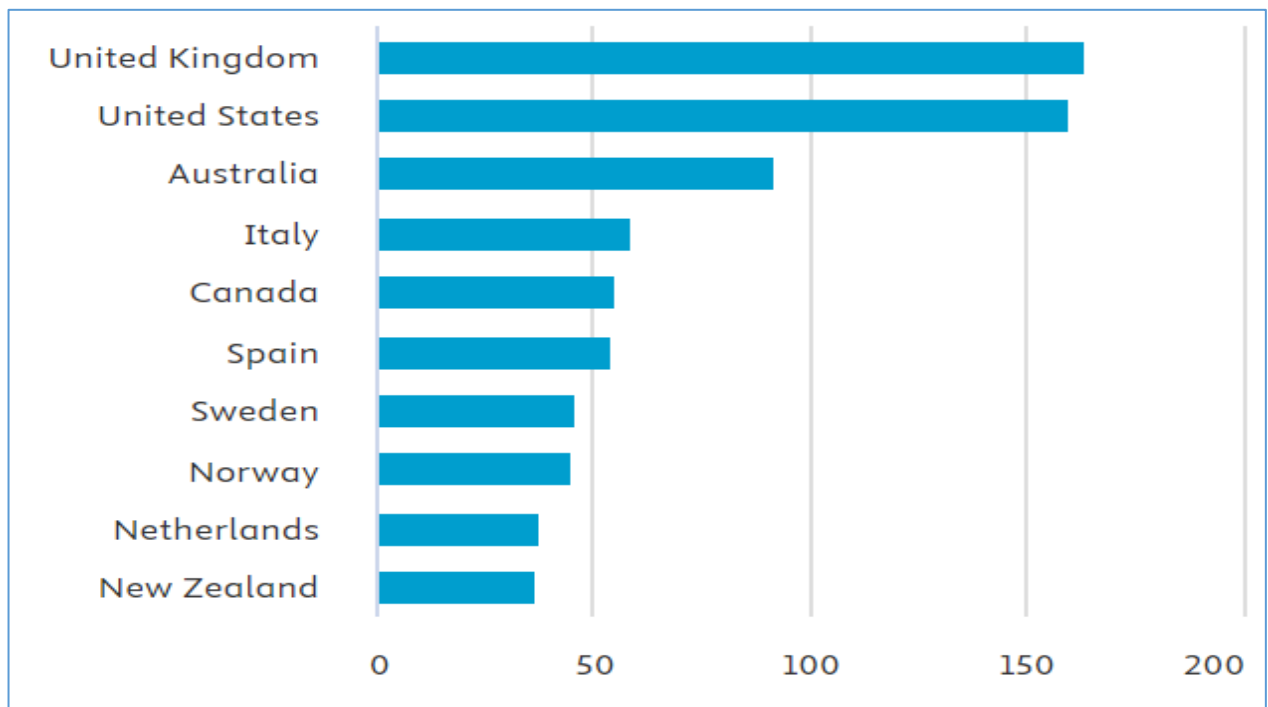


Figure 5.
Documents published by country.
Source: Scopus database.

It is evident that the United Kingdom leads in the number of publications, with approximately 165, followed by the United States with 152 publications. Australia ranks third with 95 publications, while Italy has 52 publications.

The data also reveals that numerous universities and higher education institutions have focused on the issue of accountability. Notably, the University of Victoria stands out with 15 publications on the topic, followed by the University of Osiomet, which also has the same number of publications, as well as the London School and the University of Gothenburg.

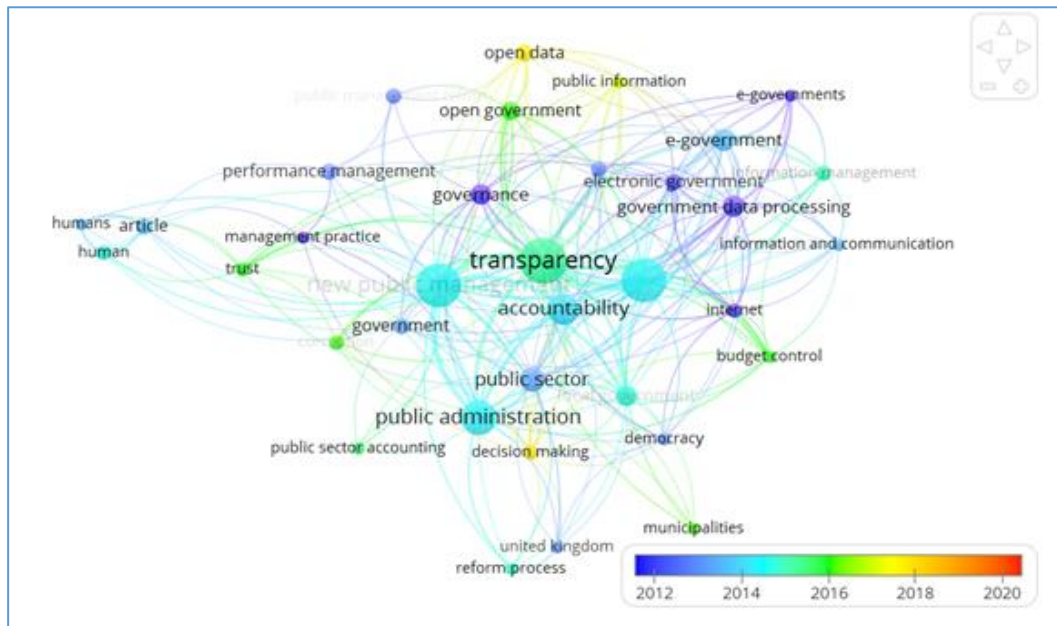


Figure 6.
Semantic map of evolution 2012 – 2024.

As shown in the preceding figure, according to the software program VOSviewer, research on the topic of accountability has been ongoing since 2012. This topic is closely related to concepts such as transparency, governance, public administration, open government, e-government, government data processing, open data, and public information.

accountability mechanisms can negatively affect agency performance, highlighting the need to improve these systems to achieve better outcomes [3]. Densely institutionalized governance spaces: a more pluralistic and participatory approach to accountability is recommended, emphasizing collective deliberation and learning [35].

Accountability in developing countries: The gap between de jure and de facto accountability is explored, stressing the need for institutional reforms to improve accountability in specific contexts, such as Sub-Saharan Africa [36]. In Vietnam, better accountability systems mediate the relationship between financial reporting quality and organizational performance in public sector organizations [37].

Achieving accountability and transparency in governance is a challenging task for all governments, especially within federal and intergovernmental systems where power is shared across jurisdictions and third parties are often involved in program implementation [38, 39]. Furthermore, weak collaboration among various community actors becomes a barrier to creating public value and innovation, which in turn leads to a lack of transparency in public administration [40].

Some countries currently recognized as models of transparency and accountability include: Estonia, which uses digital technologies such as electronic signatures and online voting to promote transparency and citizen participation in decision-making; Uruguay, whose e-government and transparency measures have improved the efficiency of public services and gained public trust; and Chile, which implemented an electronic public procurement system that provides access to public sector contracts and tenders [41]. In Australia, standards have been established to create a coherent system of accountability, governance, and performance for all corporate and non-corporate entities [42].

5. Conclusions

In many developing countries, institutional frameworks are often fragile, and there is a noticeable lack of political will to ensure effective accountability among public officials. This is compounded by limited physical and technological resources, the dissemination of outdated, delayed, or irrelevant information, and barriers to citizens' access to public data. These challenges create an environment that fosters corruption, inefficiency, and public distrust in governmental institutions. Notable exceptions to this trend include countries such as Uruguay, Estonia, and Chile, among others.

Several key factors contribute to strengthening democratic accountability. These include open government practices, transparency and high-quality public information, participatory mechanisms such as town halls and public hearings, co-governance and citizen involvement in decision-making, participatory budgeting, transparent reporting of revenues and expenditures, public disclosure of project costs, social responsibility initiatives, and the use of digital government tools. Collectively, these measures enhance the efficiency of public administration, rebuild citizens' trust an essential pillar of democratic governance and serve as a deterrent to corruption.

Nonetheless, significant gaps persist. There is a lack of research focused on measuring the culture of accountability among public officials, as well as the absence of unified, user-friendly transparency platforms that offer accessible, relevant, and high-quality information to the public.

References

- [1] M. Flinders and C. Monaghan, *Questions of accountability: Prerogatives, power and politics*. Oxford: Hart Publishing, 2023. <http://dx.doi.org/10.5040/9781509964253>
- [2] N. J. Ogunode, M. Obioma, and A. Belloh, "Accountability in university system in Nigeria: Challenges and way forward," *Journal of Artificial Intelligence and Digital Economy*, vol. 1, no. 2, pp. 7–18, 2023.
- [3] Y. Han, "The impact of accountability deficit on agency performance: Performance-accountability regime," *Public Management Review*, vol. 22, no. 6, pp. 927-948, 2020. <https://doi.org/10.1080/14719037.2019.1679237>
- [4] P. Posner, "Accountability and transparency," *The Constitution of New Zealand*, 2022.
- [5] A. Almuqrin, I. Mutambik, A. Alomran, J. Gauthier, and M. Abusharhah, "Factors influencing public trust in open government data," *Sustainability*, vol. 14, no. 15, p. 9765, 2022. <https://doi.org/10.3390/su14159765>
- [6] P. Kariuki, J. A. Adeleke, and L. O. Ofusori, "The role of open data in enabling fiscal transparency and accountability in municipalities in Africa: South Africa and Nigeria case studies," presented at the Proceedings of the 13th International Conference on Theory and Practice of Electronic Governance, 2020. [Online]. Available: <https://doi.org/10.1145/3428502.3428558>.
- [7] E. Frank, "Government and accountability in Nigeria: The theoretical linkage," *Ibom Journal of Social Issues*, vol. 11, no. 1, 2022. <https://doi.org/10.36108/ijsi/2202.11.0150>
- [8] T. N. Egbon, "Application of agency theory in administrative accountability and public service delivery in local government councils in Delta State," *International Journal of Public Administration Studies*, vol. 3, no. 2, pp. 125-129, 2023. <https://doi.org/10.29103/ijpas.v3i2.13890>
- [9] C. A. Stefanescu, "Public management reform under the dome of accruals: Public management reform under the dome of accruals," *Revista de Contabilidad-Spanish Accounting Review*, vol. 23, no. 1, pp. 91-101, 2020. <https://doi.org/10.6018/rcsar.369821>
- [10] L. A. Marcelo Quispe, J. N. A. Papanicolau Denegri, J. A. Pajuelo Rodríguez, R. E. Carrasco Ruiz, D. De La Cruz Montoya, and S. C. Ramírez Lau, "Business management as a link between competitiveness and sustainable development in the textile sector," *Journal of Educational and Social Research*, vol. 14, no. 3, p. 27, 2023. <https://doi.org/10.36941/jesr-2024-0052>
- [11] G. Goncharenko, "The role of accountability in workplace democracy," *Business Ethics Quarterly*, vol. 33, no. 2, pp. 381-393, 2023. <https://doi.org/10.1017/beq.2022.3>
- [12] M. Lopez-Almeida *et al.*, "Impact of non-deductible expenses on income tax on companies in the south of Lima," *Revista de Gestão Social e Ambiental*, vol. 18, no. 11, pp. 1-17, 2024. <https://doi.org/10.24857/rgsa.v18n11-182>
- [13] D. J. S. Oliveira and I. B. Ckagnazaroff, "Citizen participation as one of the principles of open government," *Cadernos Gestão Pública e Cidadania*, vol. 28, p. e84867, 2023. <https://doi.org/10.12660/cgpc.v28.84867.84522>

- [14] J. I. Valdovinos, "Transparency as ideology, ideology as transparency: Towards a critique of the meta-aesthetics of neoliberal hegemony," *Open Cultural Studies*, vol. 2, no. 1, pp. 654-667, 2018. <https://doi.org/10.12660/cgpc.v28.84867.84522>
- [15] M. Gagné and R. Hewett, "Assumptions about human motivation have consequences for practice," *Journal of Management Studies*, vol. 62, no. 5, pp. 2098-2124, 2025. <https://doi.org/10.1111/joms.13092>
- [16] J. D. Guisao Álvarez, "A current view of the keynesian welfare state," *Journal of Political Science Students*, no. 2, 2016.
- [17] V. Vydobora, "Ideas of Keinsian theory of economic growth," *Scientific Bulletin of the Odessa National Economic University*, vol. 1, no. 2, pp. 290-291, 2022.
- [18] C. Novelli, M. Taddeo, and L. Floridi, "Accountability in artificial intelligence: What it is and how it works," *Ai & Society*, vol. 39, no. 4, pp. 1871-1882, 2024. <https://doi.org/10.2139/ssrn.4180366>
- [19] B. Tyma, R. Dhillon, P. Sivabalan, and B. Wieder, "Understanding accountability in blockchain systems," *Accounting, Auditing & Accountability Journal*, vol. 35, no. 7, pp. 1625-1655, 2022. <https://doi.org/10.1108/AAAJ-07-2020-4713>
- [20] C. V. O. Witvliet *et al.*, "Accountability: Construct definition and measurement of a virtue vital to flourishing," *The Journal of Positive Psychology*, vol. 18, no. 5, pp. 660-673, 2023. <https://doi.org/10.1080/17439760.2022.2109203>
- [21] I. Sharon, A. Drach-Zahavy, and E. Srulovici, "The effect of outcome vs. process accountability-focus on performance: A meta-analysis," *Frontiers in Psychology*, vol. 13, p. 795117, 2022. <https://doi.org/10.3389/fpsyg.2022.795117>
- [22] Y. Papadopoulos, *Understanding accountability in democratic governance*. Cambridge: Cambridge University Press, 2023. <https://doi.org/10.1017/9781108973823>
- [23] H. J. Liwanag, O. James, and A. Frahsa, "A review and analysis of accountability in global health funding, research collaborations and training: Towards conceptual clarity and better practice," *BMJ Global Health*, vol. 8, no. 12, p. e012906, 2023. <https://doi.org/10.1136/bmjgh-2023-012906>
- [24] I. Pérez-Durán, "Twenty-five years of accountability research in public administration: Authorship, themes, methods, and future trends," *International Review of Administrative Sciences*, vol. 90, no. 3, pp. 546-562, 2023. <https://doi.org/10.1177/00208523231211751>
- [25] P. J. Raffler, "Does political oversight of the bureaucracy increase accountability? Field experimental evidence from a dominant party regime," *American Political Science Review*, vol. 116, no. 4, pp. 1443-1459, 2022.
- [26] C. H. Park and K. Kim, "Exploring the effects of the adoption of the open government partnership: A cross-country panel data analysis," *Public Performance & Management Review*, vol. 45, no. 2, pp. 229-253, 2022. <https://doi.org/10.1080/15309576.2022.2042703>
- [27] A. M. Donnelly and D. P. Donnelly, "A systematic review of experimental research on accountability in auditing," *Behavioral Research in Accounting*, vol. 35, no. 2, pp. 37-72, 2023. <https://doi.org/10.2139/ssrn.4381649>
- [28] E. Ruijter, F. Détiénne, M. Baker, J. Groff, and A. J. Meijer, "The politics of open government data: Understanding organizational responses to pressure for more transparency," *The American Review of Public Administration*, vol. 50, no. 3, pp. 260-274, 2019. <https://doi.org/10.1177/0275074019888065>
- [29] A. Luque González, V. Merino Chiliquinga, and P. Solís Benavides, "Socially responsible public management: Case spinning development in Ecuador," *Revista Venezolana de Gerencia [Internet]*, vol. 24, no. 2, pp. 285-307, 2019. <https://doi.org/10.37960/revista.v24i2.31494>
- [30] M. Ortiz-Alvarez and R. Piloto-Rodríguez, "Análisis bibliométrico de la Revista Cubana de Ingeniería," *Revista Cubana de Ingeniería*, vol. 12, no. 1, pp. 1-14, 2021.
- [31] E. Galli, I. Rizzo, and C. Scaglioni, "Is transparency spatially determined? An empirical test for Italian municipalities," *Applied Economics*, vol. 52, no. 58, pp. 6372-6385, 2020. <https://doi.org/10.1080/00036846.2020.1795068>
- [32] P. Eckersley, K. Lakoma, P. Murphy, T. Caygill, and C. Pell, "Accountability as a function of power relationships in public governance networks," *Public Administration*, pp. 1-17, 2024. <https://doi.org/10.1111/padm.13032>
- [33] G. A. Yuniarta and I. G. A. Purnamawati, "Key elements of local government transparency in new public governance," *Problems and Perspectives in Management*, vol. 18, no. 4, pp. 96-106, 2020. [http://dx.doi.org/10.21511/ppm.18\(4\).2020.09](http://dx.doi.org/10.21511/ppm.18(4).2020.09)
- [34] M. Batista, V. Rocha, and J. L. A. d. Santos, "Transparency, corruption and mismanagement: an analysis of Brazilian municipalities," *Revista de Administração Pública*, vol. 54, no. 5, pp. 1382-1401, 2020. <https://doi.org/10.1590/0034-761220190290>
- [35] M. Eilstrup-Sangiovanni and S. C. Hofmann, "Accountability in densely institutionalized governance spaces," *Global Policy*, vol. 15, no. 1, pp. 103-113, 2024. <https://doi.org/10.1111/1758-5899.13345>
- [36] M. Negash and S. Hassan, "Rethinking accountability in developing countries: An institutional pillars perspective," *Management Research Review*, vol. 47, no. 4, pp. 643-670, 2023. <https://doi.org/10.1108/MRR-12-2022-0892>
- [37] Y. T. Tran, N. P. Nguyen, and T. C. Hoang, "The role of accountability in determining the relationship between financial reporting quality and the performance of public organizations: Evidence from Vietnam," *Journal of Accounting and Public Policy*, vol. 40, no. 1, p. 106801, 2021. <https://doi.org/10.1016/j.jaccpubpol.2020.106801>
- [38] S. R. Matthew and R. Dean, *Accountability and transparency in questions of accountability: Prerogatives, power and politics*. Oxford, United Kingdom: Hart Publishing, 2022. <https://doi.org/10.5040/9781849469067.ch-008>
- [39] W. L. Filho *et al.*, "Accountability and transparency." Cham: Springer International Publishing, 2021, pp. 11-11. https://doi.org/10.1007/978-3-319-95960-3_300006
- [40] D. De la Cruz, C. I. Delgado, G. Espinoza, R. E. Juárez, R. Galindo, and A. P. Albarrán, "Transparency in budget management and strategic planning with organizational learning for results-based management," *Gestiones: Revista de Avanzada*, vol. 4, no. 1, pp. 1-9, 2024. <https://doi.org/10.5281/zenodo.13150776>
- [41] C. Ochoa, "What measures can be taken to improve transparency and accountability in public institutions?," *Sustainable Development Goals*, 2023. <https://objetivosdesdesarrollosostenible.org/que-medidas-se-pueden-tomar-para-mejorar-la-transparencia-y-la-rendicion-de-cuentas-en-las-instituciones-publicas/>
- [42] T. Rana and Z. Hoque, "Institutionalising multiple accountability logics in public services: Insights from Australia," *The British Accounting Review*, vol. 52, no. 4, p. 100919, 2020. <https://doi.org/10.1016/j.bar.2020.100919>