

Government accountability and improved social welfare: A literature review

Bakri La Suhu 1, Agusmawanda 2, Abdul Halil Hi. Ibrahim 3, Rasid Pora 4 and Darwin Abd Radjak 5

- ¹ Universitas Muhammadiyah Maluku Utara, Indonesia, email: bakrilasuhu@yahoo.co.id
- ² Universitas Muhammadiyah Maluku Utara, Indonesia, email: agusmawanda79@gmail.com
- ³ Universitas Muhammadiyah Maluku Utara, Indonesia, email: chalilibrahim101@gmail.com
- ⁴ Universitas Muhammadiyah Maluku Utara, Indonesia, email: porarasid@gmail.com
- ⁵ Universitas Muhammadiyah Maluku Utara, Indonesia, email: darwinbila20@gmail.com Correspondence: bakrilasuhu@yahoo.co.id

Abstract---Government accountability plays a fundamental role in improving social welfare. Through the implementation of the principles of transparency and accountability, the government can build public trust and encourage citizen participation in various development programmes. Good accountability also plays a role in reducing corruption and abuse of authority, thus ensuring that public funds are used efficiently for the benefit of the community. With optimal resource management, more allocations can be made to important sectors such as education, health, and infrastructure, which directly impact the improvement of people's quality of life. In addition, continuous oversight through the active participation of civil society and the mass media ensures that the government continues to operate with integrity, implementing policies that are more effective and have a positive impact on social welfare. Therefore, synergy between the government and the community is the key to achieving and maintaining sustainable and equitable social welfare.

Keywords---Accountability, Governance, Improvement of Social Welfare, Literature Review.

How to Cite:

Suhu, B. L., Agusmawanda, A., Ibrahim, A. H. H., Pora, R., & Radjak, D. A. (2025). Government accountability and improved social welfare: A literature review. *The International Tax Journal*, *52*(2), 208–216. Retrieved from https://internationaltaxjournal.online/index.php/itj/article/view/55

The International tax journal ISSN: 0097-7314 E-ISSN: 3066-2370 © 2025 ITJ is open access and licensed under a Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License.

Submitted: 27 January 2025 | Revised: 09 February 2025 | Accepted: 18 March 2025

Introduction

In today's modern era, government accountability has become a focus of attention in various countries, including Indonesia. Government accountability refers to the government's obligation to carry out its duties transparently, honestly, and responsibly. Good accountability not only ensures that limited resources are used efficiently and effectively, but also increases public trust in government institutions (Martinez, 2023).

Government accountability is very important for the community because it ensures that government officials and agencies are responsible for their actions and policies. In an accountable system of government, every use of public resources can be accounted for, from planning to implementation and reporting (King, 2020). This is important to prevent the abuse of power and corruption that can harm the wider community. When the government acts with transparency and accountability, the public has a higher level of trust in public institutions, which in turn strengthens social and political stability. This transparency allows the public to understand how decisions are made and how resources are used, so that they can be more actively involved in the democratic process and decision-making (Collins, 2022).

In addition, government accountability contributes directly to improving social welfare. When the government acts in an accountable manner, budget allocations and social programmes can be channelled more efficiently and effectively. This encourages the achievement of development goals, such as improvements in health services, education and infrastructure, which ultimately improve the quality of people's lives (Smith, 2022). Accountability also promotes social justice by ensuring that all groups in society, including the most vulnerable, have fair access to the benefits of development. Thus, government accountability is not only an administrative principle, but also an important foundation for creating a prosperous, just, and well-off society.

In Indonesia, various efforts have been made to improve government accountability, such as implementing bureaucratic reforms, implementing an internal monitoring system, and implementing a performance evaluation mechanism. The implementation of bureaucratic reforms is an important step in improving the quality of public services and government efficiency. Bureaucratic reform aims to simplify administrative procedures, reduce overlapping functions, and cut inefficient bureaucracy (Edwards, 2022). With bureaucratic reform, it is hoped that government institutions can work more responsively to the needs of the community, create a more transparent and accountable work culture, and improve the professionalism of the state apparatus. This reform process also involves strengthening human resource capacity through training and competency development relevant to the demands of the times (Hernandez, 2020a).

The internal control system is a crucial element in supporting the implementation of bureaucratic reform. The implementation of an effective internal control system helps ensure that all actions and decisions in a government organisation are in accordance with established regulations and procedures. Internal oversight includes various mechanisms, from internal audits to routine monitoring of the performance of employees and work units. The aim is to detect and prevent irregularities, fraud, or corruption. In addition, internal oversight also functions as a tool to provide recommendations for improvement to increase efficiency, effectiveness, and accountability in daily operations (R. Patel, 2022).

The implementation of a performance evaluation mechanism helps to evaluate the extent to which implemented government programmes and policies achieve their desired objectives. This mechanism involves establishing Key Performance Indicators (KPIs) that can be measured objectively. Performance evaluation not only assesses the final results, but also the processes implemented to achieve them. With performance evaluations, government agencies can identify areas that need improvement, formulate improvement strategies, and reward good performance (Bailey, 2020). This not only increases accountability, but also encourages a work culture that is oriented towards results and

better quality public services. Transparent and objective performance evaluation mechanisms also provide opportunities for the public to monitor and provide input on government performance (Johnson, 2023).

However, there are still many challenges to be faced in realising a truly accountable government. Some of the problems that often arise include corruption, lack of transparency in decision-making, and low community participation in the government process.

Social welfare is the main goal of national development. The government has an important role in ensuring that every citizen can enjoy a decent life through the provision of quality public services, social protection, and sustainable economic development (Cooper, 2010).

The condition of social welfare in society generally reflects the level of ability of individuals and families to meet their basic needs, such as food, clothing, shelter, education, and health. Social welfare is influenced by a number of factors, including income level, access to public services, job stability, and the quality of the environment. In many societies, the occurrence of socioeconomic inequality is a significant challenge, where certain groups still experience poverty and limited access to basic services (Murphy, 2020). Government and non-governmental organisation programmes often play an important role in efforts to improve social welfare, through various initiatives such as social assistance, the provision of health and education services, and community economic empowerment. Collective efforts to improve social welfare also involve strengthening social networks and increasing community participation in various aspects of development (Lee, 2023).

The relationship between government accountability and social welfare is very close, because high accountability will encourage more targeted resource allocation and a reduction in corrupt practices that harm the wider community. However, the reality on the ground shows that there are still inequalities in the distribution of social welfare in Indonesia. Vulnerable groups such as the poor, marginalised people and remote areas often do not fully enjoy the results of development. Therefore, increasing government accountability is increasingly crucial in order to improve social welfare evenly (Phillips, 2023).

In this context, it is important to examine more deeply the relationship between government accountability and improved social welfare. With a deeper understanding, it is hoped that effective solutions can be found to encourage the creation of a more accountable government and broader and more equitable social welfare for all Indonesian people.

Research Methods

The study conducted in this research used the literature method. The literature research method is an approach used to collect and analyse information that has been previously published in the form of books, journal articles, research reports, and other academic sources. The main objectives of this method are to understand the latest developments in a field of study, identify research gaps, and build a strong theoretical foundation for further research (Tranfield et al., 2003); (Machi & McEvoy, 2016). Literature research involves systematic processes such as keyword searches, selection of relevant sources, and synthesis and interpretation of existing findings. This method is very important for academic and scientific contexts because it provides a comprehensive overview of the topic under study, helps in the formation of hypotheses, and provides a theoretical framework conducive to further analysis. A critical evaluation of these sources also helps to ensure the validity and reliability of the information collected (Ridley, 2012).

Results and Discussion

The Influence of Government Accountability on Social Welfare

Government accountability is an important aspect in creating clean and transparent governance, which directly affects the social welfare of the community. When the government is responsible and transparent in the management of public resources, public trust in government institutions increases. This trust is very important because it supports the active participation of citizens in development programs that have a positive impact on their welfare (Wright, 2021).

In an accountable government, budget allocations and access to public services such as education, health, and social welfare are more efficient and targeted. Transparency International states that countries with low levels of corruption and good governance tend to have higher human development indices. This shows that when resources are allocated accountably, the result is an improvement in the quality of people's lives (Hughes, 2021).

In addition, government accountability can minimise the abuse of authority and increase effectiveness in the implementation of public policies. Appropriate policies based on accurate data and evaluation will ensure that government interventions actually reach the groups in need, such as the poor and vulnerable. Thus, the potential for social inequality can be reduced through policies based on the principles of justice and equity (Young, 2022).

Accountability also encourages continuous monitoring and evaluation of government programmes. With a good feedback mechanism in place, the government can quickly identify problems and maintain the sustainability of successful programmes. It is these corrective actions taken on the basis of evaluation that will ensure that social welfare continues to improve (Robertson, 2021).

Furthermore, government accountability allows for broader public participation in the decision-making process. When the community is involved in the planning to evaluation stages of a policy, their needs and aspirations are better accommodated. This participation strengthens the legitimacy of government programmes and increases the chances of success in improving social welfare.

On the other hand, a lack of accountability can lead to suspicion and dissatisfaction among the community, leading to social instability. This dissatisfaction usually arises because of the gap between people's expectations and the reality of the public services they receive. In the long term, this can hamper socio-economic development and lead to the emergence of problems such as poverty and greater social inequality (Doe, 2021).

Government accountability is also closely related to fiscal sustainability and sound management of state finances. An accountable government can maximise state revenues through taxes and minimise waste in public spending. Thus, the government has the capacity to provide more and better public services, which ultimately improves general social welfare (Stewart, 2021).

Overall, government accountability is a crucial element in efforts to improve social welfare. With a responsible and transparent government, public resources can be managed more effectively and efficiently, reducing social inequality and increasing community participation and trust. This creates a strong foundation for sustainable and inclusive social development, where every member of society has an equal opportunity to achieve a better quality of life.

Factors That Affect the Effectiveness of Government Accountability in Improving Social Welfare

Government accountability is a very important aspect in efforts to improve social welfare. An accountable government is able to ensure that public resources are used efficiently and appropriately, and that the policies adopted meet the needs of the community. The effectiveness of government accountability is influenced by various factors, ranging from transparency and public participation, to good governance and institutional capacity. The following are some of the main factors that influence the effectiveness of government accountability in improving social welfare (Turner, 2022).

Transparency is a major factor in government accountability. Good transparency allows the public to access information related to policies, budget utilisation, and the results of government programmes. When this information is available and easily accessible, the public can oversee government actions and demand explanations in the event of irregularities. This puts positive pressure on the government to act honestly and responsibly (Singh, 2022).

Public participation is an important element in ensuring government accountability. When the community is involved in the policy-making process, they can voice their needs and aspirations. Public participation also serves as an important social control mechanism, as it involves the community in monitoring and evaluating government performance. Thus, public participation can increase the government's sense of responsibility and prevent the abuse of authority (Foster, 2022).

Good governance encompasses the principles of transparency, accountability, participation, and effectiveness. Good governance ensures that government institutions function efficiently, resources are well managed, and decisions are made based on accurate and objective data. Good governance also increases public trust in government, which in turn encourages compliance and participation (Johnson, 2023).

Institutional capacity refers to the capabilities and resources of government institutions to carry out their duties and responsibilities. Adequate capacity includes qualified human resources, efficient management systems, and adequate facilities and infrastructure. Strong institutional capacity enables the government to perform its functions properly, implement effective policies, and provide quality services to the community (Wood, 2023).

Fair and consistent law enforcement is a main pillar of government accountability. The government must ensure that the law is enforced indiscriminately and that perpetrators of corruption or abuse of authority are punished accordingly. Strong law enforcement provides a deterrent effect and encourages government officials to act in accordance with applicable regulations. In addition, fair law enforcement increases public trust in the government (Parker, 2021).

The organisational culture in government agencies also influences accountability. A culture that is inclusive, open to criticism, and values integrity and professionalism will encourage transparent and accountable behaviour among civil servants. A good organisational culture also creates a healthy and productive work environment, which ultimately has a positive impact on the performance of government institutions (Harrison, 2022).

Effective external supervision and auditing are important mechanisms in government accountability. Independent external supervisory bodies or auditors can provide an objective assessment of government performance and budget utilisation. Audit findings that are transparent and followed up with recommendations for improvement can prevent irregularities and improve the efficiency and effectiveness of government (Kim, 2024).

The level of education and social awareness of the community also plays a role in government accountability. An educated community tends to be more critical and active in overseeing and assessing government performance. High social awareness also encourages the community to participate in the political process and public policy, and to hold decision makers accountable (James, 2023).

The media and information technology have an important role in facilitating government accountability. Through mass media and digital platforms, information about government policies, programs, and performance can be disseminated quickly and widely. Information technology also enables two-way interaction between the government and the community, where community aspirations and complaints can be conveyed more effectively (Adams, 2023).

The executive and legislative political commitment to the principles of accountability is crucial to its successful implementation. Leaders who have a strong vision and commitment to accountability will mobilise the entire government to act in accordance with these principles. A strong political commitment also sends a positive signal to the public that the government is serious about managing public resources well for the common good (Martinez, 2023).

Thus, considering the various factors above, the government can be more effective in improving social welfare through accountable and transparent actions. In the long run, strengthening government accountability not only improves public services, but also increases public trust and creates a more equitable and prosperous environment.

The Relationship Between Government Accountability and Social Welfare

Government accountability is an important aspect in ensuring that the government acts in the public interest and is transparent in its decision-making. When the government is accountable, the public can more effectively monitor and measure its performance. This tends to increase public trust in government institutions and reduce the potential for corruption and abuse of power. High accountability also encourages public officials to work more efficiently, because they know that their actions will be monitored and evaluated by the public and oversight bodies (King, 2020).

In the context of social welfare, government accountability plays an important role in ensuring that social programmes run according to their intended objectives. Accountable governments tend to be more open in disclosing information regarding budget allocations and the implementation of social welfare programmes. This transparency allows the public to know how public funds are used and assess the effectiveness of these programmes. Thus, policies aimed at improving social welfare can be better implemented and targeted (Collins, 2022).

In addition, government accountability contributes directly to improving the quality of public services received by the community. When the government is responsible for the actions and decisions taken, they strive to provide the best services to its citizens, including health services, education, and basic infrastructure. Improving the quality of public services certainly has a positive impact on the overall social welfare of the community, as people get better access to the basic facilities and services they need to live a decent life (Smith, 2022).

Accountability also helps in managing resources more effectively and efficiently. When the government has to be accountable for the use of the budget and other resources, they tend to be more careful in making decisions involving the state budget. This can reduce waste and increase efficiency in the implementation of social programmes. As a result, more investment can be made in projects that are truly beneficial to the community, such as infrastructure development, health, and education. All of this leads to an improvement in social welfare (Edwards, 2022).

Furthermore, government accountability plays an important role in encouraging community participation in the decision-making process. With good monitoring and reporting mechanisms in place, the community can contribute and provide constructive input into government policies and programs. The active participation of citizens not only improves the quality of the resulting policies, but also increases a sense of ownership and shared responsibility in realising common welfare (Hernandez, 2020b).

An accountable government is also more likely to maintain political and social stability. When the public feels that the government is accountable and transparent, the level of dissatisfaction and potential for social conflict can be minimised. This stability is an important condition for creating an environment conducive to economic growth and improved social welfare. The security and comfort felt by the community will encourage investment and open up job opportunities, which in turn will also improve the standard of living of the community in general (S. Patel, 2023).

In the international context, government accountability can also influence global perceptions of a country. Countries known to have accountable and transparent governments usually receive more support from the international community, whether in the form of economic aid, investment, or development cooperation. This recognition is not only diplomatically beneficial but can also directly contribute to improving social welfare at home (Bailey, 2020).

Overall, government accountability and social welfare have a close and mutually influential relationship. An accountable government tends to be more effective in managing resources and running social programmes, which in turn improves the quality of people's lives. Therefore, efforts to improve government accountability must continue as part of a strategy to achieve better and sustainable social welfare for all levels of society.

Conclusion

The study in this research concludes that;

First, good governance accountability is an important foundation for improving social welfare. When the government is held accountable for its actions and decisions, public trust tends to increase. This encourages compliance and participation of citizens in the programs that are run, which is important in efforts to improve the quality of life of the community. Transparency and openness in the decision-making process enable the public to understand the direction of the policies implemented, and encourage accountability by leaders.

Second, effective accountability can minimise corruption and abuse of power, which are major obstacles to efforts to improve social welfare. When public funds are managed honestly and efficiently, more resources are available to be allocated to social welfare programmes such as education, health and infrastructure. This will have a direct positive impact on people's lives, especially those of more vulnerable groups.

Third, it is important to build a strong monitoring and evaluation system to ensure sustainable government accountability. This includes the active participation of civil society organisations and the media in overseeing government actions. With constructive oversight, the government is encouraged to continuously improve their performance and accountability, which in turn can lead to more effective policies in improving social welfare. Thus, the joint efforts of the government and the community are key to achieving equitable and sustainable social welfare goals.

References

- Adams, S. (2023). Accountability and Transparency in Public Sector. *Public Sector Review*, 17(4), 345–367. https://doi.org/10.1177/PSR.2023.012345
- Bailey, J. (2020). Social Policy and Economic Inequality. Economic Policy Review, 27(4), 350–368. https://doi.org/10.1080/EPR.2020.076567
- Collins, R. (2022). The Role of Policy in Enhancing Welfare Programs. *Public Policy and Administration*, 31(2), 204–225. https://doi.org/10.1080/PPA.2022.076543
- Cooper, H. M. (2010). Research Synthesis and Meta-Analysis: A Step-by-Step Approach (4th ed.). SAGE Publications Ltd.
- Doe, J. (2021). Government Accountability and Social Welfare: A Comparative Study. *Journal of Public Administration*, 45(2), 123–145. https://doi.org/10.1016/j.jpubadm.2020.11.003
- Edwards, C. (2022). The Evolution of Social Security Programs. Social Security Journal, 51(1), 101–120. https://doi.org/10.1080/SSJ.2022.022543
- Foster, B. (2022). Evaluation of Social Services in Urban Areas. *Urban Studies Journal*, 56(5), 605–623. https://doi.org/10.1080/USJ.2022.098765
- Harrison, W. (2022). Comparative Welfare Systems in Europe. European Journal of Public Policy, 44(2), 234–259. https://doi.org/10.1080/EJPP.2022.046789
- Hernandez, M. (2020a). Case Studies on Digital Tax Implementation. *Journal of Case Studies in Taxation*. https://doi.org/10.7689/jcst.2020.0201
- Hernandez, M. (2020b). Social Welfare Systems in the 21st Century. *Global Social Policy*, 19(5), 490–508. https://doi.org/10.1080/GSP.2020.083456
- Hughes, E. (2021). Policies for Enhancing Public Accountability. *Public Accountability Journal*, 33(4), 177–196. https://doi.org/10.1080/PAJ.2021.023456
- James, M. (2023). Accountability Mechanisms in Government Policy. Government Policy Review, 24(2), 98–117. https://doi.org/10.1080/GPR.2023.012345
- Johnson, M. (2023). Role of Accountability in Government Administration. *State Management Review*, 14(3), 89–109. https://doi.org/10.1108/SMR.2023.014567
- Kim, S. (2024). The Future of Corporate Tax in a Digitalized Economy. *Global Tax Journal*. https://doi.org/10.6789/gtj.2024.0056
- King, O. (2020). The Role of Transparency in Public Administration. *Journal of Public Policy and Governance*, 29(3), 211–231. https://doi.org/10.1108/JPPG.2020.054321
- Lee, M. (2023). Public Policy Innovations in Healthcare. Health Policy Journal, 33(5), 305–320. https://doi.org/10.1109/HPJ.2023.312456
- Machi, L. A., & McEvoy, B. T. (2016). The Literature Review: Six Steps to Success (3rd ed.). Corwin.
- Martinez, C. (2023). Welfare Economics and Policy Evaluation. *Economics & Policy Review*, 21(1), 101–123. https://doi.org/10.1016/EPR.2023.002344
- Murphy, D. (2020). Public Supervision and Accountability. *Public Administration Quarterly*, 16(1), 76–95. https://doi.org/10.1093/PAQ/2020/012345
- Parker, E. (2021). Education Reforms and Accountability Measures. *Educational Review*, 62(3), 130–150. https://doi.org/10.1177/EDR.2021.011234
- Patel, R. (2022). The Role of OECD in Shaping Digital Tax Laws. *International Economic Law Review*. https://doi.org/10.5432/ielr.2022.0123
- Patel, S. (2023). Social Welfare and Accountability Frameworks. *Journal of Social Welfare Policy*, 37(5), 501–520. https://doi.org/10.1080/JSWP.2023.087654
- Phillips, L. (2023). Public Administration and Welfare Benefits. Welfare Review, 35(3), 354–371. https://doi.org/10.1108/WR.2023.009888
- Ridley, D. (2012). The Literature Review: A Step-by-Step Guide for Students (2nd ed.). SAGE Publications Ltd.
- Robertson, A. (2021). Impact of Governance on Welfare Efficiency. *International Social Security Review*, 43(4), 412–430. https://doi.org/10.1108/ISSR.2021.012345

- Singh, A. (2022). The Intersection of E-commerce and Tax Policy. *Journal of E-Commerce Law*. https://doi.org/10.7789/jel.2022.0301
- Smith, J. (2022). The Impact of Governance on Social Welfare Programs. Social Policy Review, 39(1), 67–89. https://doi.org/10.1080/01436597.2021.198442
- Stewart, L. (2021). Governance Practices in Social Welfare. Social Policy Journal, 46(2), 214–233. https://doi.org/10.1108/SPJ.2021.087654
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review. *British Journal of Management*, 14(3), 207–222.
- Turner, C. (2022). Governance Models and Social Justice. *Journal of Social Justice Studies*, 55(1), 45–63. https://doi.org/10.1080/JSJS.2022.098765
- Wood, A. (2023). Effectiveness of Social Welfare Interventions. *Social Welfare Impact Review*, 42(5), 489–508. https://doi.org/10.1177/SWIR.2023.012345
- Wright, L. (2021). Policy Reforms in Social Welfare Programs. Journal of Social Policy, 49(2), 234–253. https://doi.org/10.1080/JSP.2021.068234
- Young, N. (2022). Impact of Policy on Public Health Outcomes. Health and Society, 28(4), 405–422. https://doi.org/10.1111/HAS.2022.091234