

**SOCIAL ACCOUNTABILITY IN LOCAL GOVERNMENT GOVERNANCE: A CRITICAL ACCOUNTING PERSPECTIVE****Mirna Amiryra**Accounting Department, Faculty of Economics and Business,  
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Email id: clrient05@student.ub.ac.id**ABSTRACT**

Public accountability is a fundamental principle of modern governance, yet local government accountability practices in Indonesia still tend to be dominated by administrative and procedural approaches that obscure the substantive meaning of social accountability. This study aims to analyze how the concept of accountability is interpreted in local government governance practices from the perspective of civil society organizations. The study employed a critical interpretive qualitative approach, involving in-depth interviews with senior activists from civil society organizations active in policy advocacy and regional budget oversight, supported by document analysis of government performance reports and regulations. The analysis employed a thematic interpretive approach with a critical accounting and social accountability perspective. The results indicate that accountability is not simply defined as administrative compliance and formal reporting, but rather as the government's moral, social, and democratic responsibility to the public. Accountability is understood as the government's ability to implement policies that support public needs, open meaningful participation, provide transparency that is understandable to the public, and generate tangible social impact. The research findings also indicate that local government accountability practices are still dominated by administrative symbolism, where performance reports and public participation forums function more as bureaucratic formalities than as means for social reflection and deliberative democracy. This research contributes to the development of critical public sector accounting literature by broadening understanding of the ethical, social, and dialogic dimensions of accountability in the context of local government in Indonesia. Furthermore, this research is relevant to the Sustainable Development Goals (SDGs), particularly Goal 17, on partnerships to achieve sustainable development goals. It emphasizes the importance of collaboration, public participation, and dialogic relationships between local governments and civil society in realizing inclusive, transparent, and responsive public governance.

**KEYWORDS:** Critical accounting; social accountability; local government governance; civil society organizations; SDG 17**INTRODUCTION**

Public accountability has become a central principle in modern public sector governance reform. In the new public governance paradigm, accountability is no longer understood merely as an administrative obligation or compliance with formal regulations, but as a social relationship reflecting the government's moral responsibility to the community (Bovens, 2010; Grossi, et al., 2020). In the context of local government, accountability holds a strategic position because it is directly related to the management of public resources, the provision of social services, and the legitimacy of local democracy. Accountability practices should not only be measured through the quality of financial reports and the achievement of performance indicators, but also by the extent to which public policies are able to address community needs and provide social justice (Salomo & Rahmayanti, 2023). This perspective aligns with the United Nations Sustainable Development Goals agenda, particularly Goal 17, which advocates partnerships to achieve sustainable development goals through collaboration between government, civil society, and various stakeholders. In this context, public accountability serves as a crucial foundation for building trust, transparency, and participation in inclusive and sustainable regional development partnerships. However, various studies show that local government accountability practices in Indonesia still tend to be trapped in procedural and symbolic approaches. Bureaucratic reform is more directed at fulfilling administrative indicators such as Unqualified Opinions, Government Agency Performance Accountability System scores, and bureaucratic reform indices rather than strengthening the substantive meaning of public accountability (Prabowo & Cooper, 2016; Salomo & Rahmayanti, 2023; Mahendra & Payamta, 2023). Recent research shows that reform of local government accountability systems in Indonesia is still dominated by bureaucratic formalities and administrative compliance rather than evaluating the social impact of public policies (Salomo & Rahmayanti, 2023). As a result, accountability is often reduced to formal reporting and administrative compliance activities alone. This situation creates a gap between the ideals of good governance and the reality of regional bureaucratic practices, which remain technocratic and formalistic. This situation also indicates that the spirit of collaboration and partnership as emphasized in SDG 17 has not been fully realized in local government governance practices, particularly in building dialogical relationships between the government and the community. From a Critical Accounting perspective, accountability is understood not as a neutral technical mechanism, but rather as a social practice with moral, ethical, political, and relational dimensions between government and society (Barbera et al., 2024). Recent literature in critical public sector accounting emphasizes that public accountability needs to be understood as a dialogic process that places the interaction between government and society at the core of democratic governance, rather than simply an administrative mechanism based on formal reporting (Barbera et al., 2024; Vollmer et al., 2024). Therefore, accountability is not simply realized through performance reports and formal audits but must be reflected in information transparency, public participation, and policy alignment with public needs. This approach is relevant to SDGs 17, which emphasizes the importance of inclusive and participatory partnerships as a strategy for achieving sustainable development. In the context of local government, dialogic accountability can strengthen synergies between government, civil society, academics, and local communities in the regional development process.

In this context, a civil society perspective is crucial because it can provide a more substantive understanding of public accountability beyond the formal administrative framework. Civil society organizations have direct experience in overseeing local government policies, advocating for community interests, and establishing social oversight mechanisms for bureaucratic practices. This perspective allows for exploration of the dialogic, ethical, and participatory dimensions of public accountability (Fox, 2020; Pazzi & Svetlova, 2023). However, studies of public sector accountability in Indonesia tend to be dominated by positivistic and quantitative approaches oriented toward measuring administrative performance, leaving the social and reflective aspects of accountability largely unexplored (Barbera et al., 2024). Based on these conditions, this study aims to understand how the concept of accountability is interpreted in local government governance from a civil society perspective. This study seeks to broaden the understanding of public accountability as a social practice that is not only related to administrative compliance, but also concerns moral responsibility, public participation, transparency, and social justice in local governance. This study offers novelty in three main aspects. First, this study shifts the focus of public sector accountability studies from an administrative approach to a critical interpretive approach that positions accountability as a social and moral practice. Second, this study presents a civil society perspective in understanding local government accountability, which has

so far been rarely explored in Indonesian public sector accounting literature. Third, this study expands the development of critical public sector accounting literature by emphasizing the dialogical, ethical, and emancipatory dimensions of public accountability.

The practical contribution of this research lies in strengthening the understanding that local government accountability reform is not only oriented towards improving administrative reporting systems, but also needs to pay attention to the quality of public participation, information transparency, and the social impact of policies on society. Furthermore, this research emphasizes the importance of building collaborative partnerships between local governments, civil society, and other stakeholders in realizing democratic and sustainable public governance. Thus, this research not only contributes to the development of critical public sector accounting literature but also supports the implementation of SDG 17 by strengthening accountability, transparency, and participation in local government governance.

#### LITERATURE REVIEW

**Accountability in a Critical Accounting Perspective:** From a Critical Accounting perspective, accountability is understood as a social practice shaped by power relations, ideological values, and institutional interests in society. This perspective rejects technocratic approaches that view accountability solely as an administrative instrument based on reporting and performance measurement. Recent critical accounting studies have shown that accounting and accountability practices can function as mechanisms of bureaucratic legitimacy while simultaneously reproducing social domination in public and private organizations (Pazzi & Svetlova, 2023; Barbera et al., 2024). Thus, accountability is understood as a space for critical reflection to assess the social, ethical, and political impacts of organizational governance practices. The critical accounting perspective views contemporary public sector accountability practices as prone to bureaucratization and administrative symbolization. Recent literature suggests that public accountability systems focus more on regulatory compliance, formal audits, and the achievement of quantitative indicators than on substantive evaluations of public value and societal well-being (Barbera et al., 2024). Consequently, performance reports and financial statements often serve as instruments of bureaucratic legitimacy rather than as a means of social reflection on the effectiveness of public policies. Under these conditions, accountability risks losing its critical and emancipatory dimensions in public sector governance.

Recent literature in critical public sector accounting indicates a shift from an accountability model oriented toward administrative control toward a more dialogic, participatory, and relational approach. The administrative approach places performance measurement, formal audits, and regulatory compliance as the primary instruments of organizational oversight. In contrast, the dialogic approach emphasizes the importance of social interaction, collective reflection, and public engagement in public accountability processes (Barbera et al., 2024; Vollmer et al., 2024). From this perspective, accountability is understood as a democratic mechanism for building more inclusive relationships between government and society.

In the context of local government, the socializing accountability approach is crucial because it enables the public to actively participate in evaluating public policies and budget utilization. Public participation can be achieved through public dialogue forums, development deliberations, and openness of local government information. A critical accounting perspective views public involvement as an effort to reduce the dominance of bureaucratic elites in public decision-making processes. With open dialogue, accountability becomes not only a tool for administrative control but also a mechanism for social empowerment and strengthening democracy. Furthermore, a critical accounting perspective encourages a transformation of accountability practices toward a more participatory, reflective, and socially justice-oriented model. Accountability is no longer understood solely as an obligation to prepare financial reports, but also as a moral responsibility to the wider community. This approach emphasizes the importance of substantive transparency that demonstrates the tangible impact of public policies on people's lives. Thus, accountability, from a critical accounting perspective, serves as a social instrument for creating public governance that is more just, democratic, and responsive to public interests.

**Social Accountability in Regional Government Governance:** The concept of social accountability emphasizes the importance of public involvement in the process of monitoring and evaluating public policy. From this perspective, the public is positioned not only as recipients of government services but also as parties with the right to assess and oversee the administration of government. Jonathan Fox explains that social accountability relates to public efforts to ensure that the government acts transparently, responsively, and responsibly in the public interest. Therefore, social accountability is a crucial part of realizing democratic and participatory local government governance (Fox, 2020). Social accountability is not only related to the government's obligation to submit performance reports and public budget use. Furthermore, this concept also emphasizes the public's ability to understand, assess, and influence local government policies. The public needs access to public information to effectively monitor the government's decision-making process. Therefore, information transparency is a key foundation for implementing social accountability within local government. In local government governance practices, social accountability requires substantive, inclusive, and sustainable public participation. This participation can be realized through public deliberation forums, policy consultations, community-based monitoring, and community involvement in the regional development planning process. Recent studies have shown that public participation will only result in meaningful accountability if the public has equal access to deliberation space and is able to significantly influence the direction of public policy (Fox, 2020; Cepiku & Mastrodascio, 2021). Therefore, local governments need to establish more open and dialogic communication mechanisms to strengthen the relationship between the government and the community. In addition to participation, two-way communication between the government and the community is also a crucial element in implementing social accountability. The government must not only formally convey information but also be able to establish an interactive dialogue with the community. Through two-way communication, the community can provide input on public policies and evaluate their impact on social and economic life. This dialogic approach helps create a more transparent, responsive, and democratic relationship between the local government and the community.

Furthermore, social accountability in local government governance serves as a mechanism to improve the quality of public services and strengthen public trust in government. When the public is actively involved in policy oversight and evaluation, the potential for abuse of authority and corrupt practices can be minimized. Social accountability also encourages local governments to be more responsive to community needs and interests. Thus, the implementation of social accountability can support the creation of transparent, participatory, and public welfare-oriented local governance.

#### SDGs No. 17: Partnerships to Achieve the Goals from the Perspective of Local Government Accountability and Governance

The Sustainable Development Goals, particularly Goal 17 on partnerships to achieve sustainable development, emphasize the importance of collaboration between governments, civil society, the private sector, academia, and the international community in realizing inclusive and sustainable development. SDG 17 places partnerships as a key foundation for strengthening development implementation through transparency, participation, and cross-sectoral cooperation. In the context of local government governance, these partnerships relate not only to administrative coordination but also to building social relationships based on trust and public accountability. Therefore, the success of regional development is greatly influenced by the government's ability to create participatory, dialogical, and responsive governance to community needs (United Nations, 2015).

From a Critical Accounting perspective, SDG 17 can be understood as an effort to build more democratic and collaborative accountability in public governance practices. The critical accounting approach believes that accountability should not be limited to administrative compliance and formal reporting but should become a social mechanism to strengthen relations between government and society. The partnerships emphasized in SDG 17 require transparency of information, a more equitable distribution of power, and active community involvement in public decision-making processes. Thus, the concept of partnership in SDG 17 aligns with the socializing accountability approach, which places dialogue, participation, and social relationships at the heart of public accountability (Brown & Dillard, 2015). Furthermore, SDG 17 is closely linked to the concept of social accountability in local government governance. Social accountability emphasizes that communities play a role not only as recipients of government services but also as actors with the right to monitor and evaluate public policies. In this context, partnerships between local governments and civil society are crucial for creating a more transparent and participatory development process. Jonathan Fox explains that social accountability requires active community involvement to make the government more responsive to public interests (Fox, 2020). Therefore, the implementation of SDG 17 requires substantive public participation mechanisms, not merely administrative formalities.

SDG 17 also emphasizes the importance of multi-stakeholder communication and collaboration in creating effective public governance. In local government practice, partnerships can be realized through development deliberation forums, public consultations, community-based monitoring, and the involvement of civil society organizations in evaluating local policies. Public participation will be more meaningful when communities have a real space for deliberation in the decision-making process and the opportunity to substantively influence policy (Ansell & Torfing, 2021; Torfing & Sørensen, 2019). Therefore, the successful implementation of SDG 17 is determined not only by the existence of participation forums, but also by the quality of dialogue and community involvement in influencing public policy. This approach helps strengthen the legitimacy of local governments while increasing public trust in public institutions.

Furthermore, SDG 17 can be viewed as a normative framework that supports the transformation of local government accountability practices toward a more reflective, participatory, and socially justice-oriented model. Strong partnerships between government, civil society, academia, the media, and other sectors can help create more effective social oversight of the use of public resources. From a critical accounting perspective, such partnerships are crucial for reducing the dominance of technocratic approaches and strengthening the moral and social dimensions of public accountability practices. Therefore, the implementation of SDG 17 not only contributes to the achievement of sustainable development goals but also strengthens the creation of democratic, transparent, and responsive local government governance to community needs.

#### **RESEARCH METHODS**

This research uses a critical interpretive qualitative approach to understand the meaning of accountability in local government governance. This interpretive approach was chosen because it allows researchers to understand social reality based on informants' experiences, perceptions, and subjective interpretations of public accountability practices. From an interpretive perspective, reality is viewed as constructed through social interactions and individual experiences within a specific context. Furthermore, a critical approach is used to uncover the power relations, interests, and social dynamics that influence accountability practices in local government (Creswell & Poth, 2018, pp. 20-29). Critical interpretive qualitative research provides researchers with the opportunity to explore the deeper meanings behind social practices within local governance. This approach focuses not only on empirical data collection but also on reflective interpretation of informants' experiences and narratives. In the context of this research, accountability is understood as a social practice influenced by interactions between government, society, and other policy actors. Thus, this study seeks to critically and contextually understand how the meaning of accountability is shaped and interpreted in the context of local government (Denzin & Lincoln, 2018, pp. 31–45, 119–134).

The primary data in this study were obtained through in-depth interviews with a senior civil society activist active in public policy advocacy and local budget oversight. Informants were selected using purposive sampling based on their experience, involvement in public policy forums, and reflective capacity regarding local government accountability practices. Purposive sampling was used because qualitative research emphasizes depth of information over the number of informants involved. In-depth interviews were conducted openly and flexibly to allow informants to convey their experiences, perspectives, and social reflections more comprehensively (Patton, 2015, pp. 260–269; 426–442).

In addition to primary data, this study also utilized secondary data obtained from local government performance reports and local financial management regulations. Secondary data was used to strengthen understanding of the context of local government governance and support the research data triangulation process. The use of multiple data sources helped researchers obtain a more comprehensive picture of public accountability practices occurring in the field. Thus, the combination of primary and secondary data enabled a more in-depth and contextualized interpretation process.

Data analysis was conducted using a thematic interpretive approach through in-depth reading, theme coding, and reflective interpretation of informant narratives. The analysis stage began with repeated reading of all interview results to understand the patterns of meaning emerging from the informants' experiences. Next, researchers coded to identify key themes related to accountability, public participation, and local government governance. The interpretations were then critically analyzed to understand the relationship between accountability practices and social dynamics and power relations within local government (Braun & Clarke, 2019, 51–70).

#### **RESULTS AND DISCUSSION**

**Accountability as Moral and Social Responsibility:** The research results show that informants interpret accountability as a form of government moral and social responsibility to the public. Accountability is not understood solely as an administrative obligation to prepare financial reports and achieve formal performance indicators. Informants believe that the primary meaning of accountability lies in the alignment of policies with community needs and their impact on public welfare. This perspective is further reinforced by secondary data in the form of local government performance reports, which indicate that government success is generally still measured through administrative achievements, program implementation, and budget absorption rates.

In in-depth interviews, informants conveyed that accountability cannot be separated from the ethical dimension of local government administration. They stated:

"Accountability is not about neat reports or good numbers, but about whether policies truly support the people and have a real impact."

This statement demonstrates that the public assesses government success based on tangible benefits experienced in daily life. Thus, accountability is viewed as the government's moral commitment to implement policies fairly, responsibly, and for the public interest.

Analysis of local government performance reports shows that most success indicators are still oriented toward quantitative and administrative aspects. Performance report documents primarily display program target achievements, budget realization, and activity implementation percentages rather than evaluating the social impact of policies on the community. This situation demonstrates the dominance of a technocratic approach in local government accountability practices. As a result, social dimensions such as justice, equitable service delivery, and public welfare have not fully become the primary focus in government performance evaluations. Interpretation of interview results and secondary data indicates a gap between formal and substantive accountability. Local governments are perceived to place greater emphasis on administrative compliance and formal reporting than on ensuring policy effectiveness on the ground. In many cases, performance reports depict good administrative achievements, but the community still faces various public service issues and social inequality. This perspective suggests that procedural accountability does not necessarily reflect the true quality of public governance.

The findings of this study reinforce Bovens' (2007) view that public accountability has normative and moral dimensions that go beyond mere administrative obligations. Public accountability is not only concerned with the reporting process but also concerns the government's ethical responsibility to the public. From this perspective, the government has a moral obligation to ensure that the policies it makes truly benefit the public. Therefore, the quality of accountability is measured not only by the completeness of documents but also by the social impact of government policies on society (Bovens, 2007).

In addition to local government performance reports, an analysis of local financial management regulations also shows that the principles of transparency, accountability, and public interest have become the normative foundation for local governance. These regulations emphasize the importance of efficient budget use, openness of public information, and a focus on public service. However, implementation of these regulations in the field still places greater emphasis on administrative compliance and formal reporting. This indicates a gap between the normative values enshrined in the regulations and the accountability practices implemented by local governments.

Informants also explained that the public often does not experience tangible benefits from various government programs, even though performance reports demonstrate positive achievements. One informant stated:

"Sometimes government reports appear to be successful, but ordinary people still have difficulty getting decent services."

This statement demonstrates a disparity between the representation of success in administrative documents and the social reality experienced by the community. Interpretation of these findings suggests that administrative indicators do not necessarily reflect the substantive quality of public services.

From a Critical Accounting perspective, this situation indicates that local government accountability practices are still influenced by power relations and bureaucratic logic that emphasizes formal compliance. The government tends to focus on achieving administrative targets, budget efficiency, and the assessment of supervisory institutions rather than reflecting the community's social needs. As a result, accountability functions more as an administrative mechanism than as a means of social transformation and community empowerment. Therefore, a critical approach emphasizes the importance of shifting accountability practices toward a more reflective, dialogical, and social justice-oriented model.

The research findings indicate that accountability in local government governance is defined as a moral and social responsibility oriented toward community welfare. Although regulations and formal accountability mechanisms are in place, practice in the field tends to be dominated by procedural and technocratic approaches. Therefore, substantive accountability requires the government not only to fulfill administrative obligations but also to implement policies that have a real impact on the community, especially vulnerable and marginalized groups. This finding is in line with the Sustainable Development Goals, especially Goal 17, which emphasizes the importance of collaborative partnerships between government, civil society, academics, media, and local communities in realizing inclusive, participatory, and socially just governance.

#### **Public Participation as a Substantive Element of Accountability**

The research results indicate that informants understand public participation as a substantive element in realizing local government accountability. Public participation is not only interpreted as formal attendance at government forums, but also as active involvement in the process of monitoring and evaluating public policies. This understanding is further supported by secondary data in the form of local government performance reports, which indicate the existence of

musrenbang programs, public consultation forums, and the conveying of community aspirations in the regional development planning process. However, based on the researcher's interpretation, the existence of these forums does not fully reflect the quality of deliberative and equal participation.

In in-depth interviews, informants criticized public participation practices that remain largely symbolic and administrative. They stated:

"Most public participation forums are mere formalities. Musrenbang and public consultations often simply serve to fulfill obligations."

This statement indicates that participation forums often serve merely as administrative mechanisms to comply with local government regulations. As a result, public participation serves more as procedural legitimacy than as a space for substantive dialogue in public decision-making.

Analysis of local government performance reports shows that public participation is generally measured quantitatively by the number of forums held and the level of participant attendance. These indicators suggest that participation success is primarily measured in administrative terms rather than in the quality of communication and public influence on public policy. In practice, performance reports rarely explain the extent to which public aspirations are truly accommodated in regional development policies. This situation demonstrates the dominance of a technocratic approach in local government accountability practices.

Interpretation of interview results and secondary data indicates that local governments tend to implement public participation in a formalistic manner. Public consultation forums are more directed as a means of fulfilling regulatory obligations than as a space for open and equal deliberation. Yet, regional financial management regulations actually emphasize the importance of transparency, public participation, and accountability in the regional budget preparation process. Thus, there is a gap between the normative principles in regulations and the implementation of public participation on the ground.

The findings of this study align with Habermas's view of deliberative democracy, which emphasizes the importance of a free and inclusive public communication space. According to Habermas, public participation is only meaningful if citizens have equal opportunities to express their ideas and influence public decisions. However, the research findings indicate that citizens are often viewed as passive participants in local government forums. This situation maintains a hierarchical power relationship between the government and the public, lacking dialogue (Habermas, 1996, pp. 287–318).

Informants also explained that citizens often feel their aspirations are not fully considered in local government decision-making. One informant stated:

"The public is asked to attend and provide input, but the final decision is often predetermined."

This statement demonstrates the public's limited ability to influence policy direction, despite formal involvement in the public consultation process. Interpretation of these findings suggests that symbolic public participation can weaken the government's legitimacy in the eyes of the public.

In addition to public participation, the research also shows that transparency is understood as a crucial element in achieving substantive accountability. Analysis of regional financial reports and government performance reports indicates that budget documents have been published through various official regional government media outlets. However, informants assessed that much of this information remains difficult for the public to understand due to the use of complex bureaucratic technical terms. One informant stated:

"If budget data is difficult to access and cannot be understood by the public, then there is no accountability."

Interpretation of secondary data and interview results indicates that information disclosure has not yet fully created substantive transparency. While the publication of financial and performance reports demonstrates efforts to ensure transparency by local governments, information accessibility remains limited to select groups with the technical skills to understand bureaucratic documents. In this context, the public loses the ability to effectively conduct social oversight of public budget use. Therefore, transparency must be understood not only as the openness of documents, but also as the provision of easily understood information that can be used critically by the public.

The research findings demonstrate that transparency and public participation have a complementary relationship in building substantive accountability. Regional financial management regulations have provided a normative basis for participatory and transparent governance. However, implementation in the field still demonstrates the dominance of an administrative approach oriented toward formal compliance and the achievement of quantitative performance indicators. From a Critical Accounting perspective, this situation indicates that local government accountability practices still need to be directed toward a more dialogical, reflective, and community-empowering model.

In general, the research findings indicate that public participation and transparency are essential elements in building substantive local government accountability. Meaningful accountability requires equal dialogue, accessible and easily understood information, and active public involvement in oversight of public policy. Although formal regulations and mechanisms are in place, their implementation still faces challenges in fostering deliberative and inclusive participation. This finding aligns with the Sustainable Development Goals, particularly Goal 17, which emphasizes the importance of collaborative partnerships between government, civil society, academia, the media, and local communities to achieve participatory, transparent, and sustainable governance.

#### **Accountability as a Dialogic and Emancipatory Process**

The research results indicate that the interpretation of accountability as a dialogic and emancipatory process emerged not only from interviews with informants but was also reinforced by secondary data in the form of local government performance reports and regional financial management regulations. Analysis of local government performance reports revealed that most success indicators still focused on administrative achievements, such as budget absorption, program implementation, and the achievement of formal performance targets. Meanwhile, aspects of community participation and the social impact of policies remained relatively limited in local government evaluation indicators. This situation indicates a tendency for accountability practices to be dominated by procedural approaches rather than substantive and dialogic approaches.

In in-depth interviews, informants revealed that local government performance reports often did not reflect the social realities experienced by the community. They stated:

"Government reports look good on paper, but people don't necessarily feel real change."

This statement indicates a gap between the representation of success in administrative documents and the social conditions on the ground. Interpretation of these findings suggests that formal accountability has not fully reflected the effectiveness of public policy in improving public welfare.

Analysis of regional financial management regulatory documents also indicates that the principles of transparency, participation, and accountability have become essential components of regional governance. Regulations regarding regional financial management emphasize the importance of public information disclosure, efficient budget use, and community involvement in the regional development process. However, the implementation of these regulations in the field still faces various obstacles, particularly related to the limited space for substantive public deliberation. Thus, there is a gap between ideal regulatory norms and the accountability practices that occur in the reality of regional government.

Research findings also indicate that public participation forums listed in regional government reports are often more administrative than deliberative (Antlöv et al., 2016). Secondary data demonstrates the implementation of musrenbang (development planning forums), public consultations, and community aspiration forums as part of regional participation mechanisms. However, based on interviews, informants assessed that most of these forums do not provide sufficient space for the community to influence the direction of public policy. This situation indicates that public participation still tends to be positioned as a procedural complement to governance.

Interpretation of secondary data and interview results indicates the dominance of a technocratic approach in local government accountability practices. Government performance reports emphasize administrative and quantitative successes rather than evaluating the social impact of public policies. From a Critical Accounting perspective, this situation indicates that accountability is still influenced by bureaucratic logic that emphasizes formal compliance and administrative efficiency. As a result, the dialogical and emancipatory dimensions of public accountability have not yet fully developed.

Furthermore, analysis of local financial documents shows that access to public information still faces challenges in terms of transparency and understandability. Some financial and performance reports are publicly available, but the use of bureaucratic technical terms makes it difficult for the public to understand their contents. An informant stated:

"If the public doesn't understand the budget report, they can't participate in monitoring."

This statement demonstrates that substantive transparency relates not only to the availability of information but also to the public's ability to critically understand that information.

The findings of this study demonstrate that dialogic accountability requires an integration of formal regulations, information transparency, and meaningful public participation. Regional financial management regulations have actually provided a normative basis for the implementation of participatory and transparent governance. However, implementation in the field still requires a paradigm shift from procedural accountability to substantive accountability, which is more

oriented towards deliberative democracy. In this context, local government performance reports should not only serve as administrative instruments but also as a medium for social reflection on the effectiveness of public policies.

Overall, the research findings indicate that local government accountability practices are still in the process of transitioning toward a more dialogic and emancipatory model. Although formal accountability regulations and mechanisms are in place, their implementation has not fully created a space for substantive participation and democracy. Therefore, strengthening public participation, information transparency, and social impact-based evaluation are crucial for realizing more responsive and socially just accountability. This finding is in line with the Sustainable Development Goals, especially goal 17, which emphasizes the importance of collaborative partnerships between government, civil society, academics, media, and local communities in supporting inclusive, participatory, and sustainable public governance.

#### CONCLUSION

This study concludes that accountability in local government governance is not only interpreted as an administrative obligation in the form of financial reporting and the achievement of formal performance indicators, but also as a moral, social, and democratic responsibility of the government to the community. A civil society perspective suggests that substantive accountability must be realized through policies that favor the public interest, accessible and easily understood information, and meaningful public participation in the monitoring and evaluation of local policies. However, a combination of primary and secondary data shows that local government accountability practices are still dominated by technocratic and procedural approaches. Consequently, public participation forums, performance reports, and transparency mechanisms often function more as administrative formalities than spaces for deliberative social reflection. This situation indicates a gap between formal and substantive accountability in local governance practices.

From a Critical Accounting perspective, the research findings confirm that accountability is a social practice influenced by power relations, political interests, and bureaucratic dynamics, and therefore is never entirely neutral. Therefore, strengthening substantive accountability requires a transformation toward more dialogic, participatory, transparent governance that is oriented toward the social impact of policies on the community, especially vulnerable and marginalized groups. Inclusive public participation, substantive transparency, and two-way communication between the government and the community are crucial elements in building legitimacy and public trust in local governments. These findings are also relevant to Sustainable Development Goals (SDGs) Goal 17, which emphasizes the importance of collaborative partnerships among stakeholders in supporting inclusive and sustainable public governance.

This study has limitations in that it only involved one key informant from a civil society organization, so the perspectives obtained do not fully represent all actors in local government governance. Future research is recommended to involve more stakeholders, such as local governments, the Regional People's Representative Council (DPRD), academics, and the community. Furthermore, an interdisciplinary approach that integrates perspectives from critical accounting, public administration, and deliberative democracy can be developed to provide a more comprehensive understanding of accountability practices in the public sector.

Theoretically, this research contributes to the development of Critical Accounting literature by positioning accountability as a dialogic, participatory, and emancipatory social process. Practically, this research has implications for local governments to reorient accountability practices from mere administrative compliance to approaches that are more oriented towards community interests and social justice. Local governments need to strengthen the quality of public participation, increase the accessibility of budget information, and build more open and reflective public communication. Thus, accountability practices can become an instrument of democracy that strengthens government legitimacy while improving the quality of public governance to be more inclusive and responsive.

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