

# Public perception of the performance of the Medan City government: The role of public services, community participation, accountability, and transparency from a Sharia perspective

Novi Purnama Sari\*, Sri Ramadhani, & Andri Soemitra<sup>ID</sup>

State Islamic University of North Sumatra, Medan, Indonesia

**SERAMBI**  
**287**

## Abstract

This study examines the influence of public services, community participation, transparency, and accountability on public perceptions of the performance of the Medan City Government from a Sharia perspective. Using purposive sampling, several respondents were selected to participate in a survey. The results of the analysis show that public services and transparency have a positive and significant influence on public perceptions. Meanwhile, community participation and accountability do not show a significant impact. This research model explains most of the variation in public perception. The Sharia approach reinforces ethical and fairness aspects in government administration. This study recommends improving the quality of public services and transparency as key factors in enhancing public perception and building the City of Medan's government legitimacy sustainably.

## Public interest statements

This research is important to improve governance in Medan City through enhanced public services and transparency, by Sharia principles, in order to increase public trust and welfare fairly and sustainably.

**Keywords:** *Government performance; public services; community participation; transparency; accountability; Sharia perspective.*

**Paper type:** Research paper

✉ Corresponding:

Novi Purnama Sari. Email: [purnamasarinovi09@gmail.com](mailto:purnamasarinovi09@gmail.com)

Received 6/2/2025  
Revised: 7/4/2025  
Accepted: 7/26/2025  
Online First 8/15/2025



SERAMBI: Jurnal Ekonomi  
Manajemen dan Bisnis Islam,  
Vol 7, No. 3, 2025, 287-298  
eISSN 2685-9904



© The Author(s) 2025  
This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).use.

## Abstrak

Penelitian ini mengkaji pengaruh pelayanan publik, partisipasi masyarakat, transparansi, dan akuntabilitas terhadap persepsi masyarakat mengenai kinerja Pemerintah Kota Medan dari perspektif syariah. Dengan menggunakan metode purposive sampling, sejumlah responden dipilih untuk memberikan data melalui survei. Hasil analisis menunjukkan bahwa pelayanan publik dan transparansi memiliki pengaruh positif dan signifikan terhadap persepsi masyarakat. Sementara itu, partisipasi masyarakat dan akuntabilitas tidak menunjukkan dampak yang signifikan. Model penelitian ini mampu menjelaskan sebagian besar variasi dalam persepsi masyarakat. Pendekatan syariah memperkuat aspek etika dan keadilan dalam tata kelola pemerintahan. Penelitian ini merekomendasikan peningkatan kualitas pelayanan dan transparansi sebagai kunci untuk memperbaiki persepsi masyarakat dan membangun legitimasi pemerintah Kota Medan secara berkelanjutan.

## Pernyataan kepentingan publik

Penelitian ini penting untuk memperbaiki tata kelola pemerintahan Kota Medan melalui peningkatan pelayanan publik dan transparansi, sesuai prinsip syariah, demi meningkatkan kepercayaan dan kesejahteraan masyarakat secara adil dan berkelanjutan

**Kata kunci:** Kinerja Pemerintah; Pelayanan Publik; Partisipasi Masyarakat; Transparansi; Akuntabilitas; Perspektif Syariah

## Introduction

The implementation of regional autonomy provides an excellent opportunity for city governments to create good governance and optimal public services. Law No. 23 of 2014 explains that regional autonomy is the right and obligation of regions to regulate and manage their affairs by the interests of the local community. In this context, the Medan City Government is fully responsible for running the government and improving the welfare of its people (Puspitasari et al., 2023). The success of regional autonomy greatly depends on the ability of local governments to provide quality services. Therefore, government performance is a benchmark for assessing the success of regional autonomy. The public's perception of government performance reflects the extent to which their needs and expectations are being met. Silaban (2023) states that perception is a human understanding process influenced by experience and environment. Public perception is an important indicator in evaluating the effectiveness and efficiency of local government.

As the third-largest metropolitan city in Indonesia, Medan faces complexities in governance and public service delivery. With a population of 2,494,512, the administrative and public service burden is exceptionally high. This necessitates continuous evaluation and improvement in the management of the Medan City government. Prasetya (2023) states that local government performance has come under public scrutiny as it has not yet fully demonstrated results that satisfy the community. Public assessment of government performance covers aspects of efficiency, transparency, participation, and accountability. Suhairi (2023) emphasizes that the performance of government employees must be the primary focus in order to improve public services. Therefore, the performance measurement of the Medan City government needs to be carried out using a comprehensive and participatory approach. This evaluation is important so that the government operates according to the principles of good governance.

Medan City has great economic potential, but it faces various problems such as flooding, traffic congestion, unemployment, waste management, and crimes such as drugs and motorcycle gangs. Areas such as Medan Deli, Medan Marelan, and Medan Petisah often

experience flooding due to inadequate drainage. Waste management is also a serious issue, with daily volumes reaching 2,000 tons, most of which comes from household waste. Traffic congestion is worsening due to a 4.5% increase in vehicles in 2024, while road infrastructure development is not keeping pace (Medan City BPS). Traffic congestion hotspots like Asoka Setiabudi intersection and Kampung Lalang intersection are major complaints from residents. The unemployment rate of 7.2% exacerbates the socio-economic conditions of the community. Meanwhile, criminal activities such as drug trafficking and motorcycle gang violence are increasingly alarming. This complexity underscores the urgency of objectively evaluating the performance of local government through public perception.

Public perception of government performance is closely tied to their direct experiences and the information they obtain in their daily lives. Bahiro (2021) states that performance reflects the overall results of both individual and organizational work. Ramadhani and Angin (2022) emphasize that performance encompasses the quantitative and qualitative aspects of task execution. Meanwhile, perceptions are formed through a process of understanding influenced by experience, social interaction, and access to information (Sulaiman et al., 2020). In government, public perceptions of government performance are an important basis for evaluation in policy formulation. Public services as part of government performance must meet standards of effectiveness and efficiency. Marjoni (2021) and Widanti (2022) assert that public services are both a legal mandate and a moral responsibility of the government to the community. Therefore, public perceptions of services, transparency, accountability, and participation are important indicators in this study.

Quality public services require easy access, efficient and transparent processes, and clear information provided to the public. Law No. 25 of 2009 stipulates that public services must be carried out by legal provisions to meet the needs of citizens. In addition to services, public participation, transparency, and accountability are integral dimensions of government performance. Fitriani & Dyah (2022) state that transparency plays an important role in opening public access to public information and budgets. Community participation, according to Putra & Rasmini (2019), is a form of public control that can prevent abuse of power. Accountability, as explained by Situmorang (2020), requires the government to be responsible for its actions and decisions to the public. Nurbaiti & Tanjung (2023) add that high transparency in public services increases public trust. These four variables will be examined in this study to understand their relationship and influence on public perception.

This study also incorporates a Sharia approach in assessing the performance of local governments, particularly in the city of Medan. Sharia principles such as justice ('adl), trustworthiness (integrity), and public interest (maslahah) form the basis for a comprehensive assessment (Nugraha et al., 2023). A government that is fair, honest, and prioritizes the public interest will gain legitimacy from the community. The concept of hisbah as social supervision in Islam reinforces the importance of accountability in government. In addition, the principle of shura or deliberation emphasizes the importance of public participation in the decision-making process (Zikwan & Nahei, 2023). Openness (shidq) is a core value in government transparency according to Islam (Setiawan, 2023). The application of these principles will add ethical and spiritual dimensions to the assessment of local government performance. The sharia approach provides an original contribution to this study.

Several previous studies have discussed the factors that influence public perceptions of government performance. However, studies in local contexts such as Medan City are still minimal. Research by Husna & Rahayu (2023) and Fitriani & Dyah (2022), as well as Soemitra & Tambunan (2024), shows the importance of public services, transparency, accountability, and participation as key factors in shaping public perceptions. This study aims to analyze the influence of public services, transparency, community participation, and accountability on public perceptions of the performance of the Medan City Government. Additionally, this

study aims to provide strategic recommendations for the government to improve the quality of services and governance. This study is also expected to contribute theoretically by enriching the literature on government performance evaluation based on local community perceptions. This study is original because it combines administrative and Sharia approaches holistically. Thus, the results of this study can serve as a reference for local governments in building equitable and sustainable governance.

## Theoretical framework and hypothesis

### Public Services in the Perspective of Sharia

Public services are at the core of government functions in order to achieve public welfare. In Islam, public services are a tangible manifestation of the mandate that leaders must carry out for their people, as emphasized in QS – An-Nisa verse 58, which commands that the mandate be given to those who are entitled to it. Magdalena (2024) defines public service as all activities carried out by service providers to meet the needs of the community by applicable laws and regulations. Riani (2021) explains that strategic sectors such as education, health, and administration are important parts of public service, which is the responsibility of the state towards its citizens. In the Indonesian context, Law No. 25 of 2009 outlines the importance of service standards covering aspects of time, cost, quality, and service procedures. These standards aim to ensure that services are delivered efficiently and accountably. Endah (2021) highlights the importance of community involvement in the formulation and evaluation of services to ensure they align with real needs. In Islamic values, this reflects the principle of musyawarah (QS. Asy-Syura: 38) as an effort to involve the community in decision-making. Therefore, public perception of the quality of public services is critical as a reflection of government performance. When services are carried out with the principle of ihsan (doing the best), public trust in the government will increase.

**Hypothesis 1:** Public services have a positive effect on the community's perception of the performance of the Medan city government from a Sharia perspective.

### Community participation in the Sharia perspective

Community involvement in the governance process is one of the manifestations of the implementation of the principle of musyawarah in Islam. Open participation allows the community to express their aspirations and maintain control over public policy, in line with the concept of shura recommended in QS. Ali Imran: 159 (Kemenag RI, 2022). Syahira (2021) defines participation as the role of the community in conveying their aspirations and interests in the local government process. Based on Government Regulation No. 45 of 2017, participation can take the form of public consultations, hearings, working visits, and seminars. Hendiyani (2019) states that public policies designed based on community needs through participation will result in more effective and targeted policies. Tambunan (2022) emphasizes that public involvement not only improves policy quality but also strengthens accountability and transparency. From an Islamic perspective, community participation also reflects the value of social justice, where every citizen has the right to be involved and heard. This shapes positive public perceptions of the government while strengthening collective responsibility for the policies implemented.

**Hypothesis 2:** Community participation has a positive effect on public perception of the performance of the Medan city government from a Sharia perspective.

### **Accountability in the Sharia perspective**

Accountability is a fundamental principle of good governance, known in Islam as *mas'uliyah* or responsibility. Leaders will be held accountable for their leadership, as stated by the Prophet Muhammad SAW: "Each of you is a leader, and each leader will be held accountable for his leadership." (HR. Bukhari and Muslim). Hijrah (2023) defines accountability as a moral and administrative obligation for those entrusted with reporting on the management of public resources. Fitri (2022), states that accountability encompasses public participation, access to information, and mechanisms for evaluating the performance of officials. Wahyu Ahmad Rizky (2021) adds that when the government is able to explain and account for its actions, public trust will increase. An accountable government will be more efficient, open to criticism, and attentive to principles of justice in the management of resources. In the Islamic framework, accountability is also a means of ensuring that policies implemented create *maslahah* (common good) and avoid *mafsadah* (harm or damage).

**Hypothesis 3:** Accountability has a positive effect on public perception of the performance of the Medan City Government from a sharia perspective.

### **Transparency in the Sharia perspective**

Transparency is a principle of openness that is an important requirement in honest and trustworthy government. In Islam, the principle of transparency is in line with the teachings to avoid *gharar* (uncertainty) and *kitman al-haqq* (concealing the truth), as well as the command to convey trust openly. Pinilih (2017) states that transparency encompasses the provision of comprehensive information about government processes, performance, and budget utilization. Sari & Widyawati (2021), emphasize that openness in public policy processes enhances public understanding and trust in the government. Novatiani (2019). demonstrates that communities with access to information are more likely to understand policies and engage constructively. Transparency also serves as a bulwark against corruption and abuse of power (Risya & Nurodin, 2017). From an Islamic perspective, transparency reflects the values of *shidq* (honesty) and *tawaquq*' (openness to evaluation). A transparent government allows the public to participate in monitoring policies and feel a sense of ownership over the results.

**Hypothesis 4:** Transparency has a positive effect on public perception of the performance of the Medan City Government from a sharia perspective.

## **Method**

This study uses a quantitative approach with a survey method. This approach was chosen to obtain numerical data that can be processed and analyzed statistically to answer the research questions. As explained by Sudaryana and Agusiady (2022), the quantitative approach is oriented towards numbers, starting from data collection, processing, and presentation. The survey method was chosen because it allows for the efficient collection of large amounts of data through standardized instruments. The primary instrument for data collection is a closed-ended questionnaire designed based on indicators from each research variable. The data used in this study consists of primary and secondary data. Primary data was collected through the distribution of questionnaires directly to respondents.

In contrast, secondary data was obtained through literature reviews from various references, such as scientific journals, official reports, and documents relevant to the study subject. The population in this study is the entire population of Medan City, which is 2,494,512 people based on data from the Central Statistics Agency (MedanKota.bps.go.id, 2024). Due to

the large population size, sampling was conducted to obtain representative yet efficient data. The sampling technique used is purposive sampling, which is a form of non-probability sampling where respondents are selected based on specific criteria set by the researcher (Sugiyono, 2018). The criteria in this study include residents of Medan City who are at least 17 years old and have an ID card, assuming that this group is sufficiently mature socially and has experience in receiving public services from the government.

In line with the principle of non-probability sampling, this study did not use the Slovin formula because this method is more relevant in the context of probability sampling. Instead, the sample size was determined based on the minimum number of respondents for multiple regression analysis, which is between 15 and 20 respondents per independent variable (Hair et al., 2014). Considering the four independent variables in this study – public services, community participation, transparency, and accountability – the recommended minimum sample size is 80 respondents. To increase the strength of the analysis and anticipate invalid data, the number of respondents was set at 100.

### Measurement

The variables in this study were measured using a questionnaire developed based on theory and previous studies. There was one dependent variable, namely the community's perception of the performance of the Medan City Government, and four independent variables, namely public service, community participation, accountability, and transparency, all of which were analyzed from a sharia perspective. Each variable is measured through several questions in the form of closed statements and assessed using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree (Sugiyono & Lestari, 2021). For example, for the public service variable, one item reads: "The services provided by the Medan City Government are by the principles of justice in Islam." For the transparency variable, an example item is: "The Medan City Government openly communicates information related to the use of public funds."

Each construct was developed based on relevant theories. The public service variable was developed based on the principles of excellent service in public administration that align with Islamic values (Osman et al., 2011). Community participation was measured by referring to Arnstein's (2020) model, which was modified in the context of local government and reinforced with the value of consultation in Sharia law. Accountability and transparency refer to the principles of good governance according to Qudrat-I Elahi (2009). They are adapted to the concept of hisbah in Islam. Before the primary analysis was conducted, the instruments were tested for validity and reliability using item-total correlation analysis and Cronbach's alpha values. The alpha values for all constructs were above 0.70, indicating that the instruments had good internal consistency (Ghozali, 2018). The data were then analyzed using multiple linear regression to test the simultaneous and partial effects of the four independent variables on community perceptions.

### Research results and discussion

The administration of a regional government and the public's perception of its performance reflect the extent to which the government can carry out its functions professionally and fairly. This is not only related to administrative aspects, but also closely related to the implementation of fundamental Islamic values such as amanah (trust), syura (consultation), mas'uliyah (accountability), and shidq (honesty). Fair and equitable public services, inclusive community participation, and accountability and transparency in governance are manifestations of Islamic leadership ethics that prioritize the interests of the people. The community, as the object of

service and supervisor of the government, has its perception of the government's performance, which is formed from direct interaction with the policies and actions of state officials. Therefore, it is important to assess how this perception is formed based on dimensions that are by the principles of Sharia. To ensure the quality of the research instruments, reliability testing in this study was carried out using the Cronbach's Alpha method. A variable is considered reliable if it has a Cronbach's Alpha value of more than 0.70. Based on the test results, all variables in the questionnaire showed a Cronbach's Alpha value above 0.70, indicating that this research instrument has a good level of internal consistency and is reliable.

**Table 1.**

Regression Results

Variabel	$\beta$	Std.Error	Pvalue
Public Services	0,290	0,071	0
Community Participation	0,011	0,118	0,926
Transparency	0,533	0,230	0,023
Accountability	0,061	0,144	0,674
R <sup>2</sup>	0,538	2,829	
F <sub>statistic</sub>	27,685	2,700	0,000

Source: Researcher's findings, SPSS 24, 2025

Table 1 above illustrates the results of multiple linear regression analysis using SPSS 24 software. Based on the output above, the following multiple linear regression equation was obtained:

$$Y = -0.995 + 0.290X_1 + 0.011 X_2 + 0.533 X_3 + 0.061 X_4$$

The results of the multiple linear regression in Table 1 show that the public service variable has a positive and significant influence on the public's perception of the performance of the Medan City Government, with a  $\beta$  coefficient of 0.290 and a significance value of  $p = 0.000$ . This finding is in line with the views of Kushartiningsih and Riharjo (2021), who emphasize that quality public services play an important role in shaping public trust in the government. In the context of sharia, public services reflect the implementation of the mandate and responsibility (mas'uliyah) of state administrators in meeting the needs of the people fairly and professionally. The principles of justice ('adl) and ihsan in Islam require the government to provide equitable, efficient, and non-discriminatory services. Improving the quality of public services is a strategic step in strengthening government legitimacy while fulfilling the normative values of Islam in public governance.

Although community participation has a positive regression coefficient, namely  $\beta$ , which is positive but not statistically significant ( $p = 0.926$ ), this indicates that participation has not had a real impact on public perception in the context of this study, this finding is consistent with Esni's (2019), finding that participation will only be effective if supported by a system that ensures that the voices of the people are truly heard and accommodated. From an Islamic perspective, participation or shura is an integral part of the principles of just and inclusive leadership, as stated in QS. Asy-Syura: 38 (Kemenag RI, 2022). The insignificance of participation indicates the need for the Medan City Government to create more participatory and functional consultation mechanisms in the public policy process.

To realize a sharia-based government, community involvement must be facilitated not only formally but also substantively and with a tangible impact on the decision-making process. Accountability in this study also showed a positive but insignificant effect on public perception, with a p-value of 0.674. This means that, although accountability is theoretically important, empirically it has not yet become a factor influencing public assessment of the

performance of the Medan City Government. In the sharia framework, accountability or *mas'uliyah* is the primary obligation of every leader, as emphasized by Romli (2024), who stresses the importance of responsibility and transparency in the administration of Islamic government. These results reflect that the government accountability system is not yet sufficiently visible or has not directly impacted public perception. Therefore, strengthening a reporting system that is honest and easily accessible, as well as open public evaluation, should be a priority to uphold the principles of trustworthiness and honesty (*shidq*) in bureaucracy.

The transparency variable has been proven to have a positive and significant influence on public perception, with a  $\beta$  coefficient of 0.533 and  $p = 0.023$ . This shows that information disclosure by the Medan City Government is a very important factor in building public trust. Research by Andhika Pratama and Christina Dwi Astuti (2023) also supports this finding, emphasizing that transparency in village fund management can increase community involvement and trust. In Islamic values, transparency reflects the principles of *shidq* (honesty) and *amanah*. It serves as a means to prevent abuse of power. Improving transparency across all levels of government is not only administratively relevant, but also a concrete implementation of Islamic leadership ethics that is responsible to the people.

The results of this study comprehensively show that the variables of public services and transparency have a significant and positive influence on the community's perception of the performance of the Medan City Government. In contrast, community participation and accountability have not been proven to contribute significantly empirically. These findings show that the public evaluates government performance based on the quality of services they receive and the openness of information provided, rather than on the level of participation or formal accountability, which have traditionally been assumed to be the main pillars of governance. The main innovation of this study lies in the integration of the Sharia perspective in analyzing these variables, where the dimensions of public service and transparency are not only viewed from a technical or administrative perspective but also as manifestations of Islamic values such as *amanah* (trust), *'adl* (justice), *shidq* (honesty), and *mas'uliyah* (accountability). This approach offers a new paradigm in the study of local government governance that combines moral and spiritual aspects, which is highly relevant to the social and cultural context of the Muslim community in Medan City. This research not only strengthens the empirical literature on the influence of service and transparency but also provides a holistic and contextual evaluation framework that can serve as a reference for developing ethical, inclusive, and community-oriented governance models within the context of modern sharia governance.

## Conclusion

Based on the results of quantitative analysis and conceptual review in this study, public perception of the performance of the Medan City Government is significantly influenced by two main variables, namely public service and transparency. The public service variable shows the most decisive influence with a significance value of 0.000 ( $<0.05$ ), indicating that the quality of services provided by the government directly increases public satisfaction and trust. This is in line with previous findings that emphasize the importance of responsive, efficient, and fair services in building public legitimacy. Similarly, the transparency variable, with a significance value of 0.023 ( $<0.05$ ), also proved to have a positive influence, indicating that information disclosure and public access to decision-making processes are important elements in strengthening the relationship between the government and citizens.

Conversely, the variables of public participation and accountability did not show a significant influence on government performance, with significance values of 0.926 and 0.674,

respectively. These findings indicate that although participation and accountability are normatively important elements in democracy and good governance, the mechanisms in place in Medan City are not yet effective in encouraging direct contributions to perceptions of government performance. Simultaneously, the four variables in the model were able to explain 53.8% of the variability in government performance, indicating that there are other factors outside the model that also influence public perception. From a sharia perspective, these findings reinforce the importance of applying Islamic values such as amanah, 'adl, and mas'uliyah in government management. This study introduces novelty by combining empirical approaches and ethical-religious values in assessing local government performance, and proposes the need for integrating Sharia values into bureaucratic reform as a moral and spiritual foundation to create a more just, transparent, and participatory governance system.

## References

- Andhika Pratama, & Christina Dwi Astuti. (2023). Pengaruh Faktor Internal Dan Eksternal Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Program Mbkm. *Journal of Social and Economics Research*, 5(2), 2038–2050. <https://doi.org/10.54783/jser.v5i2.269>
- Arnstein, S. (2020). "A Ladder of Citizen Participation": Journal of the American Institute of Planners (1969). In *The City Reader* (pp. 290–302). Routledge.
- Bahiro, E. (2021). *Manajemen Kinerja*.
- Endah, K. (2021). Birokrasi Pemerintahan Dalam Penyelenggaraan Pelayanan Publik. *Moderat: Jurnal Ilmiah Ilmu Pemerintahan*, 7(3), 647–656.
- Esni, M. T., Made, A., & Wulandari, R. (2019). Analisis Pengaruh Penerapan Anggaran Berbasis Kinerja, Akuntabilitas Dan Transparansi Terhadap Kinerja Keuangan Daerah Kota Malang. *Jurnal Riset Mahasiswa Akuntansi*, 7(2).
- Fitri, O. D. (2022). Analisis Transparansi Dan Akuntabilitas Pengelolaan Dana Desa (Studi Pada Desa Gobah Kecamatan Tambang). *Repository.Uin-Suska.Ac.Id*.
- Fitriani, D. W., & Dyah, P. (2022). Pengaruh Transparansi Laporan Keuangan, Akuntabilitas, dan Responsibilitas Pemerintah Desa terhadap Partisipasi Masyarakat dalam Pembangunan Desa di Bandung Tulungagung. *Shafin: Sharia Finance and Accounting Journal*, 2(1), 58–78. <https://doi.org/10.19105/sfj.v2i1.5671>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Penerbit Universitas Diponegoro.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate data analysis (7th Edn Pearson new international edition)*. Harlow, Essex: Pearson Education.
- Hendiyani, M. F. (2019). Inovasi pelayanan publik di kota kreatif dalam meningkatkan kepercayaan masyarakat terhadap pemerintah di Kota Bandung Provinsi Jawa Barat. *Transformasi: Jurnal Manajemen Pemerintahan*, 10–16.
- Hijrah, H. (2023). Akuntabilitas dan Partisipasi Masyarakat Terhadap Pengalokasian Dana Desa Bunga di Kabupaten Pinrang. *Repository.Iainpare.Ac.Id*.
- Husna, A., & Rahayu, S. (2023). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Pengelolaan Alokasi Dana Desa Studi Kasus Pada Pemerintah Desa Kecamatan Gantarang Kab.Bulukumba Provinsi Sulawesi Selatan. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 11(1), 1033–1040. <https://doi.org/10.37676/ekombis.v11i1.2871>
- Kemenag RI. (2022). Qur'an Kemenag. In *Lajnah Pentashihan mushaf Al-Qur'an*. <https://quran.kemenag.go.id/>
- Kushartiningsih, R., & Riharjo, I. B. (2021). Pengaruh akuntabilitas, transparansi dan pengawasan terhadap kinerja pelayanan publik. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 10(3).

- Magdalena, N. M., Sihombing, S. B., & Candra, M. (2024). Hambatan dan standar pelayanan publik pada pemerintah daerah. *Eksekusi: Jurnal Ilmu Hukum Dan Administrasi Negara*, 2(1), 279–285.
- Marjoni, R. (2021). Manajemen Pelayanan Publik. In R. Marjoni (Ed.), *CV Tahta Media Group* (pertama, Vol. 11, Issue 1). CV TAHTA MEDIA GROUP.
- Novatiani, A., Rusmawan Kusumah, R. W., & Vabiani, D. P. (2019). Pengaruh transparansi dan akuntabilitas terhadap kinerja instansi pemerintah. *Jurnal Ilmu Manajemen Dan Bisnis*, 10(01).
- Nugraha, M. S., Maskar, D. K., & Rohayani, A. (2023). Islamic Ethical Concepts Relevant to Digital Technology. *Proceedings of International Conference on Islamic Civilization and Humanities*, 1, 106–123.
- Nurbaiti, & Tanjung, N. A. (2023). Peran Laporan Akuntabilitas Kinerja Dalam Mewujudkan Transparansi Kinerja (Studi Kasus Di Badan Pemeriksa Keuangan Perwakilan Sumatera Utara). *Innovative: Journal Of Social Science Research*, 3(5), 3080–3087.
- Osman, I., Ho, T. C. F., & Galang, M. C. (2011). The relationship between human resource practices and firm performance: an empirical assessment of firms in Malaysia. *Business Strategy Series*, 12(1), 41–48.
- Pinilih, S. A. G. (2017). Mendorong Transparansi dan Akuntabilitas Pengaturan Keuangan Partai Politik. *Mimbar Hukum-Fakultas Hukum Universitas Gadjah Mada*, 29(1), 69–81.
- Prasetya, R. A., Suparwati, Y. K., & Kristanto, R. S. (2023). Pengaruh Partisipasi Penyusunan Anggaran, Kejelasan Sasaran Anggaran, Dan Akuntabilitas Publik Terhadap Kinerja Manajerial Pemerintah Daerah (Studi Pada Organisasi Perangkat Daerah Kabupaten Grobogan). *Magisma: Jurnal Ilmiah Ekonomi Dan Bisnis*, 11(1), 91–101. <https://doi.org/10.35829/magisma.v11i1.282>
- Puspitasari, N., Hidayati, R. A., Krisnawati, W., Ekonomi, F., & Gresik, U. M. (2023). Persepsi Masyarakat Gresik Terhadap Kinerja Pemerintah Daerah Kabupaten Gresik Tahun 2021. *Eprints.Umg.Ac.Id*, 01(04), 714–721.
- Putra, I. M. Y. D., & Rasmini, N. K. (2019). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Pada Efektivitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 28, 132. <https://doi.org/10.24843/eja.2019.v28.i01.p06>
- Quadrat-I Elahi, K. (2009). UNDP on good governance. *International Journal of Social Economics*, 36(12), 1167–1180.
- Ramadhani, S., & Angin, S. A. P. (2022). Pengaruh Kompetensi Dan Etos Kerja Terhadap Kinerja Pegawai Kantor Camat Batang Kuis. *Ekonomi Bisnis Manajemen Dan Akuntansi (EBMA)*, 3, 328–341.
- Riani, N. K. (2021). Strategi peningkatan pelayanan publik. *Jurnal Inovasi Penelitian*, 1(11), 2443–2452.
- Risya, U., & Nurodin, I. (2017). Pengaruh transparansi dan akuntabilitas terhadap pengelolaan keuangan desa. *Jurnal Ilmiah Ilmu Ekonomi (Jurnal Akuntansi, Pajak Dan Manajemen)*, 6(11), 74–80.
- Romli, M. (2024). Integrasi Prinsip-Prinsip Ekonomi Syariah Dalam Pengembangan Ekonomi Hijau (Green Economy) Di Indonesia. *Ekomadania: Journal of Islamic Economic and Social*, 8(1), 1–14.
- Sari, V. K., & Widyawati, D. (2021). Transparansi dan akuntabilitas pemerintah desa dalam pengelolaan alokasi dana desa. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 10(7).
- Setiawan, D. S. (2023). Integrasi Islamic Worldview dalam Ekonomi Indonesia: Perspektif Neoklasik, Institusional dan Makroekonomi. *Budai: Multidisciplinary Journal of Islamic Studies*, 2(1), 1–11.
- Silaban, R. S., Harahap, P. A., Manurung, A. M., & Ivanna, J. (2023). Persepsi Masyarakat

- Terhadap Kinerja Wali Kota Medan Periode 2020-2024. *Jurnal Kewarganegaraan*, 7(2), 2204-2208.
- Situmorang, C. V., Simanjuntak, A., & Elisabeth, D. M. (2020). Peran Partisipasi Masyarakat, Akuntabilitas, Dan Transparansi Dalam Mewujudkan Good Governance Terhadap Pembangunan Desa. *Jurnal Ilmu Keuangan Dan Perbankan (JIKA)*, 9(2), 131-142. <https://doi.org/10.34010/jika.v9i2.2985>
- Soemitra, A., & Tambunan, A. K. br. (2024). Analisis Optimalisasi Keterbukaan Informasi Berbasis Website DPRD Kota Medan dalam Perspektif Manajemen Islam Andri. *Bisman (Bisnis Dan Manajemen): The Journal of Business and Management*, 7(November), 735-746.
- Sudaryana, B., & Agusiady, R. (2022). *Metode Penelitian Kuantitatif (pertama)*. Deepublish CV budi utama.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. *Researchgate.Net*.
- Sugiyono, & Lestari, P. (2021). *Metode Penelitian Komunikasi (Kuantitatif, Kualitatif, dan Cara Mudah Menulis Artikel pada Jurnal Internasional)* (Sunarto (ed.); I). CV. Alfabeta Bandung.
- Suhairi, Mansur, Alam, A. R. N., Nurmilasari, & Nirwana. (2023). Pengaruh Kompensasi Terhadap Kinerja Karyawan Pada Perusahaan Batu Bata Di Desa Laringgi Kecamatan Marioriawa. *Jurnal Mirai Management*, 8(2), 237-246.
- Sulaiman, S., Sihombing, G. K., & Larasati, A. F. (2020). Persepsi Masyarakat terhadap Kinerja Pemerintah Kabupaten Sambas pada Masa Kepemimpinan Atbah Romin Suhaili Tahun 2016-2020. *Eksos*, 16(2), 110-117. <https://doi.org/10.31573/eksos.v16i2.177>
- Syahira, W. A. R. (2021). Peran Pemerintah Gampong Untuk Meningkatkan Partisipasi Masyarakat Dalam Pembangunan (Studi Kasus di Gampong Ilie, Kecamatan Ulee Kareng, Banda Aceh). *Repository.Ar-Raniry.Ac.Id*.
- Tambunan, T. S. (2022). Analisis Partisipasi Masyarakat Guna Mendukung Pembangunan Masyarakat di Kota Medan. *Jurnal Publisitas*, 8(2), 105-115.
- Wahyu Ahmad Rizky, R. (2021). Analisis Akuntabilitas Pengelolaan Alokasi Dana Desa di Desa Alam Panjang Kecamatan Rumbio Jaya Kabupaten Kampar. *Repository.Uin-Suska.Ac.Id*.
- Widanti, ni putu tirka. (2022). in Konsep Good Governance dalam Perspektif Pelayanan Publik: Sebuah Tinjauan Literatur. *Ajurnal Abdimas Peradaban: Jurnal Pengabdian Masyarakat*, 3(1), 73-85. <https://doi.org/10.55542/saraqopat.v6i1.328>
- Zikwan, M., & Nahei, N. (2023). Bisnis Dalam Islam (Implementasi Prinsip-Prinsip Islam Dalam Aktifitas Ekonomi Bisnis). *Al-Idarah: Jurnal Manajemen Dan Bisnis Islam*, 4(2), 121-131.

## **Additonal information**

### **Author details**

Novi Purnama Sari, Sri Ramadhani, & Andri Soemitra  
State Islamic University of North Sumatra, Medan, Indonesia

### **Contributions**

All authors contribute equally in the research and publication process

### **Corresponding author**

Correspondence to Alfiana

Ethics declarations

### Funding

The author(s) received no financial support for the research, authorship, and/or publication of this article.

### Availability of data and materials

Data sharing is not applicable to this article as no new data were created or analyzed in this study.

### Competing interests

No potential competing interest was reported by the authors

### Rights and permissions

Open Access. This article is licensed under a Creative Commons Attribution 4.0 International License, which permits use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons licence, and indicate if changes were made. To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>.



### SERAMBI: Jurnal Ekonomi Manajemen dan Bisnis Islam

Publisher : LPMP Imperium.  
Frequency : 3 issues per year (April, August & December).  
ISSN (online) : [2685-9904](https://doi.org/10.36407/serambi.v7i3.1685).  
DOI : Prefix 10.36407.  
Accredited : SINTA 3  
Editor-in-chief : Prof. Dr. Suryani  
Indexed by : [Google Scholar](https://scholar.google.com/), [Garuda](https://www.garuda.kemdikbud.go.id/), [Master List Copernicus](https://www.masterlistcopernicus.com/)