

Transparency, ethical disaster and public sector corruption control in Indonesia

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Abstract. The research aims to test variable transparency for corruption control in local government. This research was conducted by taking the object at the municipal district government in South Sulawesi. The type of data used in this study is the primary data. Respondents answered research Question about the transparency of local government, ethical disaster, and quality of service, data collection by conducting survey respondents. Research analysis conducted at the time of research or ongoing conditions, including commitment, data sources, facilities and infrastructure, information systems, and the basics obstacles in the implementation of E-government. Empirical findings are that there are interaction effects associated with public transparency that reduce ethical disaster. The impact of corruption on public manifests itself in such a way as to deny transparency with corruption. There are interaction effects associated with public responsiveness and information and knowledge that reduce ethical disaster. The corruption impact on governance is very negative and reduce of quality of service. Local government should be effective, efficient, inclusive public administration that offers a high degree of flexibility and efficiency for citizens. E-government revitalization is increasingly needed to control the disaster of corruption.

1. Introduction

Transparency of the local government does not show significant developments relating content that Public information required. Based on data from *Transparency International Corruption Perception Index* 2016, Indonesia ranked number 90 of 176 countries with 37 points from Height 100 (clean). Based on the *Word E-Government of index rankings* issued by UNDESA (*United Nations for Development Economics and Social Affairs*) Indonesia has an index between 0.25 and 0,50 (*middle EGDI*). This achievement has not been encouraging when compared to other ASEAN countries such as Malaysia and Vietnam already in the *Hight EGDI* grow up with a value of 0.5 to 0.75. Also, economic development is closely related to financial development. In more financially developed countries, banks have more opportunities to diversify their risk or. To have a closer look on the conditional impact of large-scale natural catastrophes on the level of financial development, we split our sample into financially developed and financially constrained countries, based on the median score of the ratio between credit to the private sector to GDP ratio [1].

Therefore, improving governance institutions can be one way to increase the prospects for governments and citizens to benefit from natural resources. Transparency guarantee or flow of "timely and reliable economic, social and political information, accessible to all stakeholders,". Transparency



can be a mechanism to improve the quality of government institutions. Revitalization of *e-government* increasingly necessary when we must also prepare to new developments in the globalization of industry and the development of the world. *New Public Management* (NPM) is a management philosophy that focuses on changes in public sector management practices to private sector practice. NPM-oriented reforms in public sector accounting practices support transparency and accountability [2]. The intensity of the moral views of the dimensions of the magnitude of the consequences proved positively moderate the relationship of financial information to the auditor ethical decision making. The magnitude of consequences of the financial information further strengthens the influence of the financial information to the auditor ethical decision making [3].

The increasingly convergent technological developments of telematics also make the government must continue to prepare various anticipative regulations and policies in the implementation of *e-government* in various sectors. *E-government* is the use of information technology by the government to provide information and services for citizens in both government and business matters. The term *e-government* is based on the need for transparent governance and change. The program is to improve public services through the utilization of information and communication technology.

Accounting is conventionally formed and practiced as a quantitative discipline that emphasizes the use of value for money. If the value is unavailable or inappropriate, quantification of non-money or other forms of qualitative information is preferred. However, current accounting constraints remain inappropriately defined, and this creates a tension of jurisdiction between monetary and non-monetary accountability systems [4]. If accounting is a social construct, it is essential to examine accounting in the local government environment, to uncover the nature of the practice. Actor-Network Theory allows researchers to explore the relationship between accountants, inscriptions and the technology they use [5]. The lack of non-monetary accounting research gives rise to a narrow understanding of the scope of accounting. This is unfortunate because of the evidence pretty much suggest that innovation in the public sector can play an important role. Moreover, even small innovations in the public sector can produce great results or impacts outside the boundaries of the public area itself [6].

In a recessionary economy, public expenditure has turned into a field of research, and transparency becomes a fundamental principle for the management of economic performance. Citizens have the right to know how the government manages public resources; this is stated and known for a very long time [7]. The perpetrators of corruption and reformers hardly forget about accounting. Indeed, in recent years, reform groups such as *Transparency International* and *Hills Program on Governance* have pushed for higher, more consistent, and more stringent coordinated accounting standards around the world and, have tried to keep the rules from worsening.

In a global economic arena in which both the large enterprise and very visible and kind of interests of more extreme, can operate everywhere while not responsible in any area, the global accounting standard is sometimes only the strong are the weakest. Developed countries should not be looking for rapid economic growth (e.g., Enron and Global Crossing) and the case of banks and end of the financials', along with the great recession. After many examples of businesses and transactions that do not match what they claim. In some cases, the regulatory process is weakened by political influence or decided by legislative changes; On the other hand, the main problem is dishonesty with public apathy (Johnston, 2015 [8]). *E-government* to ensure effective public access to general information, as well as to assure integrity and traceability to the source. [9].

The results of research focusing on the determinants of *Foreign Direct Investment (FDI)* have identified human capital to be of crucial importance in attracting FDI in developing countries [10]. Corruption is a global phenomenon. It has been described as one of the great crimes of this age and one of the most significant obstacles to economic and social development. Transnational actors develop and implement accounting policies to deal with corruption in both the public and private sectors around the world. Some of the major transitional actors that produce such policies and strategies are international non-governmental organizations (INGOs) such as *Transparency International (TI)*, and intergovernmental organizations (IGOs), such as the *World Bank (WB)*, which often work closely together [11].

The local corruption scandal sparked amazement and anger among the citizens, who wreaked out their anger when news of the scandal broke out and the press spread the details of each case. Police and KPK officers picture ransacked an office for evidence or arrested public officials and other prominent local politicians lately are on the front pages of newspapers across Indonesia. Such stories provoke a reaction of citizens, distrust in politician on the road and social media. However, it is unclear whether such incidents are just events that are soon forgotten or whether their consequences persist in political life.

On the one hand, research on the effects of corruption on voter behavior has found quite a small effect and attributes this to short voter memory, reduced media coverage over time, and general scandal fatigue. On the other hand, there is also some evidence that extraordinary events (e.g. war, terrorism, and other crises) have the potential to influence political attitudes in the future. The shock caused by such an event seems to be capable, which produces a permanent effect on political attitudes. The quote that cites the 'bad impact' of a large corruption scandal may have a similar effect [12].

Public services include the following. First, informational networks and public service transactions can be accessed anywhere and anytime. Secondly, the increasing cost of public service transactions is through *paperless* programs. Third, government relationships with the business world become more interactive and can always *update*. Fourth, the ease of communicating between interrelated government agencies for the improvement of public facilities. Finally, ensure transparency and efficiency of government performance.

By contributing to financial management practices, human and informed sources, this study aims to assist central and local governments in improving transparency and accountability in the public sector. The researcher is expected to represent the South Sulawesi region. Others can also benefit from the research findings.

2. Literature Review

Research on the transformation framework of comprehensive *e-government*, view change as the need for transparency and control of corruption. E-government presents an opportunity to redesign government processes, procedures, and systems, which not only add value to citizens but also increase business productivity [13]. Many institutions have taken a proactive role in fighting corruption. In the country, advocacy for greater transparency and oversight is increasingly being carried out by civil society organizations, the media and some types of anti-corruption bodies; Externally, anti-corruption efforts have been supported, for various reasons, by International Financial Institutions, Multinational Organizations of all kinds, and non-governmental organizations [14].

The impact of corruption on society and Investment seems more damaging than disclosed in the literature. The corruption impact on governance is very negative for economic growth [15]. E-government implies citizenship services in the public sector through ICT. "The electronic government refers to the use of technology by governments, especially web-based internet applications to improve access and delivery of government information and services to citizens, business partners, employees, other institutions and government entities "[16]. Information and Communication Technology (ICT) has grown worldwide and has resulted in new economic developments for developed and developing countries. Most of the world's population now has access to ICT, mainly through cell phones and the internet. This worldwide ICT enhancement has inspired scientists, researchers and policymakers to consider how ICTs can be used to improve the country's economic situation. For example, the Internet has been rapidly adopted by many governments to establish e-government services in public administration. As defined in Literature [17].

Transparency by the local government has not shown any significant progress related to the information content required by the Public. Clarity is an essential element of the government's main approach to promoting transparency and reducing corruption [18]. The local government web does not show the information that the public needs for decision making. This condition is called *pathetic transparency*. Content information on the web area should be an important source of information both regarding substance and from the time side of the publication. E-government that prioritizes

transparency and accountability should be a priority of local governments. Information publications should encourage transparency that can ultimately prevent corruption in government. In addition to the general issues, increased interest in corruption is the result of some or more facts. First, the consequences of crime in developing countries. The International Financial Institutions (IFIs) can no longer ignore this problem because most of the development and anti-poverty support strategies will fail if the powered sum is transferred to the local administration that is corrupt. Thus, the International Financial Institutions began dealing with corruption as a fundamental component of development programs [14].

One of the main conclusions whispering of several studies that all kinds of corruption, including corruption fiscal extremely harmful, in different degrees, to the fundamental role of government to provide a stable economic framework, generate economic growth, and improve the general welfare [14]. This challenge is intended to serve as a reference for local governments to improve practices (and policies where necessary) to improve public sector transparency and accountability.

The expected benefits of *e-government* are increased efficiency, better security, and better accessibility of public services. To ensure the greatest transparency in public administration, archive management systems need to facilitate access, dissemination, and reuse of general information. The archive management system should not only be used for internal purposes but also provide a basis for transparency. In this case, the first version of the ISO 15489 standard, issued in 2001 and under the US Standard Australian 4390, Records Management, from 1996, states: "The archive management system generates sources of information about business activities that can support subsequent activities and business decisions, as well as ensuring accountability to current and future stakeholders" (ISO 15489-1: 2001). Transparency with this design refers to the incorporation of transparency [9].

Technology-based standalone services (e-services) change the pathway through which service providers and consumers interact. This has raised some research issues and practices related to electronic service delivery. Researchers describe the e-service experience as a self-service experience. Online service delivery differs from conventional service delivery. Researchers have focused on explaining the e-service experience, and the relationship between e-service experience and consumer behavior, customer satisfaction, intent to use and loyalty) and Yang, Peterson, and have suggested that experience is an essential element in establishing trust and relationship with consumers [19].

E-Government refers to the use of government information technology (such as Wide Area Networks, Internet, and mobile computing) that can change relationships with citizens, businesses and other governmental areas." (World Bank), "E-government is the application of Information and Communication Technology (ICT) by government agencies." UNDP (United Nations Development Program The benefits of e-government Improving the quality of government services to its stakeholders (community business , and industry) especially in terms of effectiveness and efficiency in various areas of state life; Improving transparency, control, and accountability of government a administration in the framework of application of the concept *good governance* in government; Significantly reduce total administrative costs, relationships, government and *stakeholder* interactions for the purposes of daily activities; Provide an opportunity for the government to obtain new sources of income through its interaction with interested parties; Creating a new society environment that can quickly and accurately answer the various problems faced in line with various global changes and trends that exist; and developing community and other parties as a government partner in the process of making public policies equitably and democratically.

Some developed and emerging countries are implementing *e-government* development according to the characteristics of each country. Finding these countries performing the same stages is rare. Research shows that there is a country that prefers trading (custom) and e-procurement, there are countries that prioritize education services, some are prioritizing the health sector, and some are prioritizing regional cooperation.

Improving the ability of organizations and the public in accessing information can be started by setting *the workflow* that includes *files, images, documents* and more than one works station to

workstation more by using business management to carry out the assessment process, the authorization data entry, the data editing, and the mechanism of delegation and execution of tasks.

Meanwhile, creating two-way communication can be done by informing one or more email addresses, phone numbers and facsimiles on the *website* to increase the interest and opportunity of the community in using the service and providing feedback. The exchange of values between government and society should start as soon as telematics is very supportive of development and process implementation business interaction in a more flexible and comfortable where possible the process of exchange of values or values and information with the government. The exchange of values is not only the values and culture but also the real start of electronic transactions, such as the transfer of funds between bank accounts through ATMs and the Internet as part of the public service process.

Setting up a portal as the spearhead of e-government implementation necessary to integrate the information and the type of services from various government organizations so can help the public and other *stakeholders* in carrying out daily activities. This portal should as much as possible be able to guide all levels of society to meet their needs in exploring the world of information. Good portals usually add links to other websites in improving the service to the community, providing a box for complaints and feedback, and of course also updated regularly. Some e-government concepts in various countries have included the stage of digital democracy that allows the participation of the community and the system of vote counting carried out through telematics devices such as the election of people's representatives, the election of governors and the president. Utilization of e-government for democracy takes time and socialization process long enough to convince residents to cast their votes through a machine.

3. Results and Discussion

This study aims to test the variable transparency empirically to service quality through an ethical disaster. Design research is research explanatory that establish causal relationships between variables.

3.1. Testing Causality with Path Analysis.

After testing the suitability of the model (Goodness of Fit Model), it can be tested against the hypothesis by using a regression model in path analysis (path analysis) to predict the relationship between exogenous and endogenous variables. Based on the results of data processing have been obtained for this research model, it can be described as a path analysis model with the following.

Table 1. Calculation Result RMSEA

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.194	.190	.198	.000
Independence model	.219	.215	.222	.000

3.2. Effect of Mediation significance Value Calculation (Sobel Test).

The significant value of the role of variable intermediation is obtained by calculating the estimated value (estimate) and standard error (SE) of a track [23] with the following formula:

$$z\text{-value} = a * b / \text{SQRT} (b^2 * \text{Se } a^2 + a^2 * \text{SE } b^2) \quad (1)$$

Variable combination	Value estimated	Standard error	Sobel test statistic	One-tailed probability	Two-tailed probability
Transparancy -> Ethical disaster via Quality of service	0,534;-15,961	0,184;51,335	0.30914941	0.37860394	0.75720787
Responsivnes -> Ethical disaster via Quality of service	0,892;-15,961	0,353;51,335	0.30859129	0.37881623	0.75763245
Rule of Law -> Ethical disaster via Quality of service	-0,053;-15,961	0,029;51,335	0.30651445	0.37960649	0.75921298

Accountability-> Ethical disaster via Quality of service	0,041;-15,961	0,016;51,335	-0.30865478	0.37879207	0.75758415
Information and knowledge -> Ethical disaster via Quality of service	2,009;-15,961	0,058;51,335	-0.31090595	0.37793606	0.75587212

Table 2. Calculation Results in significance Value Testing Not directly (Sobel Test)

3.3. Hypothesis Testing.

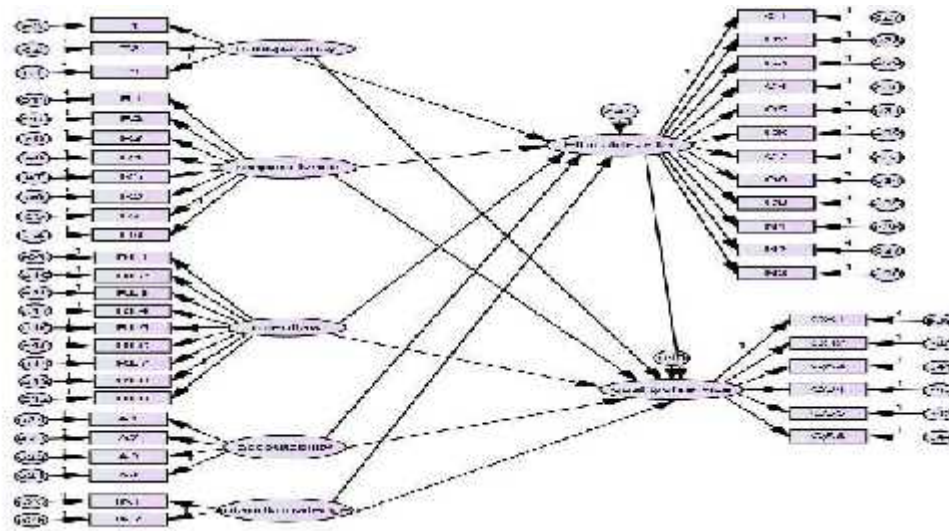


Figure 1. Hypothesis testing

Hypothesis testing is done by comparing the p-value with a significance level (alpha) of 0.05. If the p-value $\alpha < 0.05$ hence H_0 refused and H_1 accepted. Conversely, if the p-value > 0.05 alpha, H_0 rejected and H_1 accepted. Results of testing the hypothesis are summarized at the table above.

3.4. Residual Histogram quality of service.

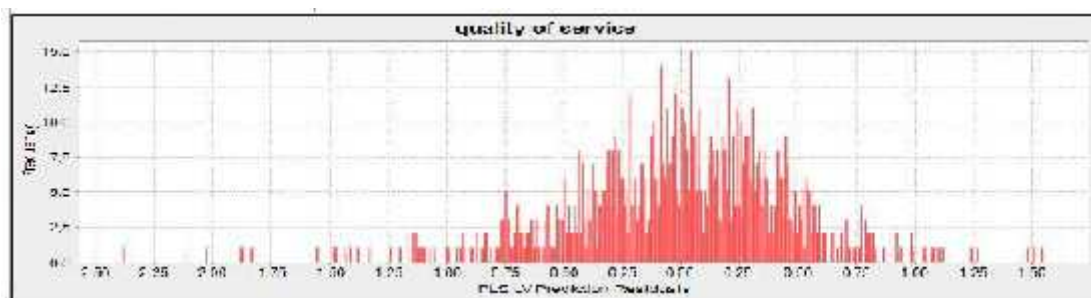


Figure 2. Volatility quality of service

The impact of corruption on society and quality of service seems more damaging. The corruption impact on governance is very negative and reduce of quality of service as we can see at figure 4. E-government implies citizenship services in the public sector through ICT. "The electronic government refers to the use of technology by governments for public service quality especially web-based internet applications

to improve access and delivery of government information and services to citizens, business partners, employees, other institutions and government entities".

Table 3. Regression Weights: (Group number 1 - Default model)

		Estimate	S.E.	C.R.	P	Label
Ethicaldisaster	<--- transparency	.534	.184	2.903	.004	par_38
Ethicaldisaster	<--- responsivnes	.892	.353	2.524	.012	par_39
Ethicaldisaster	<--- the rule of law	-.053	.029	-1.834	.067	par_40
Ethicaldisaster	<--- accountability	.015	.016	.930	.352	par_41
Ethicaldisaster	<--- Infant knowledge	.122	.058	2.102	.036	par_42
quality of service	<--- Ethicaldisaster	-15.961	51.335	-.311	.756	par_43
quality of service	<--- transparency	7.501	25.976	.289	.773	par_44
quality of service	<--- responsivnes	14.833	45.927	.323	.747	par_45
quality of service	<--- the rule of law	-.262	2.733	-.096	.924	par_46
quality of service	<--- accountability	.041	.820	.050	.960	par_47
quality of service	<--- Infant knowledge	2.009	6.064	.331	.740	par_48

Table 4. Summary Testing Results Hypothesis

Variable	P- value	Hypothesis testing
H1. Transparency	0.004	Be accepted
H2. Transparancy	0.773	Rejected
H3. Transparancy	0.37860394	Rejected
H4. Responsive	0.012	Be accepted
H5. Responsivnes	0.747	Rejected
H6. Responsivnes	0.37881623	Rejected
H7. Rule of Law	0.067	Rejected
H8. Rule of Law	0.924	Rejected
H9. Rule of Law	0.37960649	Rejected
H10. Accountability	0.352	Rejected
H11. Accountability	0.964	Rejected
H12. Accountability	0.37879207	Rejected
H13. Information and knowledge	0.036	Be accepted
H14. Information and knowledge	0.74	Rejected
H15. Information and knowledge	0.37793606	Rejected
H16 Ethical Disaster	0.773	Rejected

The researcher describes e-government in Indonesia, as well as conveying the constraints that exist in the application of e-government in Indonesia. *E-government* is the use of information and telecommunication technology for efficient and effective government administration and provides a transparent and satisfactory service to the community. Corruption, Accountability, and Transparency in Perspective. The chronic problem of corruption relates to the level of accountability and transparency of the regions. The region needs a good government that will bring development. This can only be achieved with leadership committed to absorbing *good governance* values. It also means that correct democratic values must be exercised in government. For the government to get out of its development crisis, it has to do more than democratize, identified and defended democracy through good governance attributes and transparency. The trust of citizens and good governance has been seen as intimately connected.

A country based on good governance can increase public trust and economic efficiency by implementing social welfare programs. However, the strength of good management and citizen trust can easily be destroyed by the presence of corruption. Corruption not only extinguishes social faith, but

it also stifles national political, economic and community developments. Decreased confidence among the public holds them from investing, abides by rules and regulations, increases transaction costs and hinders business and economic activities in the country [20].

Foreign aid has the potential to reduce global income inequality by transferring resources from rich countries to developing countries. Supporters of the aid argue that it can save people and eliminate poverty [21]. There are several constraints on the issue of transparency and accountability in local governments. E-Government is one of the ICT sector development sectors that are slowly insignificant with the size of the expenses that have been issued by the state. Political and moral factors have large enough for not significant funding already issued expected results. Regional autonomy and weak national policies in the field of *e-government* causing a gap in inter-regional egos development. Differences in the ability of human resources, financial, leadership commitments, local legal provisions, the influence of partners, morale and politics lead to the longer the gap between regions increasingly wide. Sectoral cause duplicate databases, so government product data tend to be less reliable. Government's floating policy result development of national databases is becoming more difficult to realize. There is a lot of corruption and many can be made based on the dynamics of action (i.e., one-sided, multidisciplinary), the agencies involved (e.g., high-level officials, low-level officials, private agents), measures of corrupt action (large corruption or small functions) budgets affected (i.e., expenditure, income), the nature of the determinants involved (i.e., incentive structures, institutional opportunities), and so on.

Among the more interesting empirical findings is that there are interaction effects associated with the public that reduce private. The impact of corruption on public investment manifests itself in such a way as to deny private investment with corruption. Private investors have objective functions that are generally different from those assigned to allocate public investment. Return on investment is very often not the main concern of those involved with public financing. On the other hand, private investors demand a return and will direct investment, anticipating the highest rate of return with the smallest variance. Undoubtedly, corruption adds uncertainty to the rate of return. According to this, many authors have pointed out that private investment is more important than public investment for economic growth, and the road toward meaningful circle into jell [15].

In the future, there is a draft of Electronic Government System Administration for Public Administration and Public Service is being prepared. Based on outstanding academic texts This bill is intended due to the number of information systems mandated by each law, such as the System of Population Administration and every institution felt powerful and entitled to build and manage the information system. This has led to the abundance of information islands and inefficiencies. Also, the need for institutional uniformity that regulates e-government in each ministry/agency / local government because, in addition to managers, the qualifications of human resources managers are also not as expected. The third reason is the critical factor, with the existence of e-government, all leaders of the institution should use it for transparency and accountability, but as if the leadership attitude does not want to optimize the use of ICT so that it is feared the personal interest/group for its reluctance.

3.5. *E-Government Implementation Strategy in Indonesia*

The process of changing from conventional model to e-government certainly has its challenges let alone to start. Often the government is confused to begin from mana because of the lack of natural resources and human resources. Therefore, improving governance institutions can be one way to increase the prospects for governments and citizens to benefit from their natural resources. Transparency, or flow of "timely and reliable economic, social and political information, accessible to all of our related interests". Researchers believe that transparency as a mechanism to improve the quality of government institutions

4. Concluding Remarks

4.1. Conclusion.

1. Empirical findings are that there are interaction effects associated with public transparency that reduce ethical disaster. The impact of corruption on public manifests itself in such a way as to deny transparency with corruption.
2. There are interaction effects associated with public responsiveness and information and knowledge that reduce ethical disaster. Local government is effective, efficient, a general public administration that offers a high degree of flexibility and efficiency for citizens.
3. The impact of corruption on society and Investment seems more damaging than disclosed in the literature. The corruption impact on governance is very negative.

4.2. Research Implication.

1. Improving governance institutions can be one way to increase the prospects for governments and citizens to benefit from natural resources. Transparency guarantee or flow of "timely and reliable economic, social and political information.
2. E-government revitalization increase needed to control the disaster of corruption
3. The corruption impact on governance is very negative and reduce of quality of service

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