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Behavioral Leadership Accountability and Public Service Outcomes in Municipal Government: Evidence from Gorontalo

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Abstract: This study addresses the persistent gap between formal accountability mechanisms and actual public service outcomes, particularly in decentralized governance contexts where procedural compliance often fails to translate into performance improvement. While existing studies predominantly conceptualize accountability as a structural mechanism, limited attention has been given to its behavioral dimensions in shaping administrative outcomes. This study aims to examine the effect of behavioral leadership accountability on public service outcomes and to analyze the mediating roles of employee engagement and public trust. A quantitative explanatory approach was employed using a purposive sampling technique targeting 162 municipal leaders and mid-level managers with direct involvement in public service delivery. Data were collected through structured questionnaires and supported by secondary performance indicators. Structural Equation Modeling–Partial Least Squares (SEM-PLS) was used to analyze both direct and indirect relationships. The results show that behavioral leadership accountability has a significant positive effect on public service outcomes ($\beta = 0.61$, $p < 0.001$), explaining 58% of performance variance. Employee engagement and public trust partially mediate this relationship. This study contributes theoretically by reconceptualizing accountability as a behavioral construct and empirically by providing evidence from a decentralized governance context, while also offering practical insights for leadership-driven accountability reforms.

Keywords:
Accountability
Behavioral leadership
Employee engagement
Public trust

1. Introduction

Accountability has become a central pillar of public administration reform, particularly in enhancing transparency, efficiency, and public service performance (Corvo et al., 2014a; Pollit & Bouckaert, 2002). Over the past two decades, governments worldwide have adopted performance-based management systems, audit mechanisms, and results-oriented reporting frameworks to strengthen accountability in public institutions. These reforms aim to ensure that public organizations remain responsive to societal demands and capable of delivering measurable outcomes. In this context, contemporary public sector reforms increasingly emphasize hybrid governance models that combine structural mechanisms with behavioral dimensions, highlighting the need to integrate formal accountability systems with leadership practices (Christensen & Lægreid, 2020).

However, empirical evidence suggests that improvements in formal accountability structures do not always lead to corresponding improvements in public service outcomes or increased citizen trust (Grimmelikhuijsen et al., 2020; Van de Walle & Migchelbrink, 2022; Wipulanusat et al., 2018). In many cases, accountability reforms are implemented primarily as administrative and procedural requirements, rather than as substantive mechanisms that influence organizational behavior and performance. This limitation is closely related to the institutional context, in which variations in administrative capacity, governance culture, and local implementation conditions shape how accountability mechanisms are interpreted and internalized in practice (Olsen, 2013). Consequently, a persistent gap emerges between formal accountability systems and their actual impact on governance outcomes.

Recent developments in Behavioral Public Administration (BPA) offer an alternative perspective on this gap. This approach emphasizes that administrative outcomes are not only shaped by institutional design but also by the behavior, motivation, and psychological orientations of public officials (Bernards, 2025; Jensen et al., 2019). From this perspective, accountability should not be understood solely as compliance with formal rules, but as a behavioral commitment that is internalized and enacted by leaders through ethical conduct, responsiveness to citizens, feedback sensitivity, and public service motivation (Jager et al., 2020; I. M. A. W. W. Putra et al., 2024; Zubair et al., 2021).

In the context of municipal governments, leadership behavior becomes particularly important. As frontline governance units, municipalities interact directly with citizens and are responsible for delivering essential public services. Consequently, leadership accountability at this level may have a direct and measurable impact on service quality, administrative efficiency, and citizen satisfaction (Park, 2021; Rozario & Issa, 2020; Sun & Medaglia, 2019). Despite ongoing governance reforms in Indonesia, including the strengthening of performance-based budgeting and digital accountability systems, variations in public service outcomes across municipalities remain significant. This suggests that structural reforms alone may be insufficient to explain performance differences, particularly in decentralized governance systems characterized by uneven institutional capacity.

Previous studies have examined accountability systems and leadership behavior separately. Research on performance management highlights the importance of monitoring systems and performance indicators in improving organizational outcomes (Andrews et al., 2020; Jin & Wang, 2023; Putra et al., 2024). Meanwhile, studies in Behavioral Public Administration emphasize the role of leadership behavior, public service motivation, and ethical orientation in shaping administrative performance (Van Belle & Mayhew, 2016; Zubair et al., 2021). However, research integrating these perspectives into a comprehensive framework linking behavioral accountability to objective public service outcomes remains limited.

Furthermore, empirical studies examining this relationship in decentralized governance contexts, particularly in developing regions, remain limited (Annahar et al., 2023; Mohr et al., 2021). Differences in institutional capacity, resource availability, and governance structures may influence how accountability mechanisms are implemented and internalized at the local level. In this regard, municipal governments in Gorontalo Province provide a relevant empirical setting to examine how behavioral leadership accountability operates within a reform-oriented and decentralized administrative environment. Based on the theoretical framework and research hypotheses, the conceptual model of this study is presented in Figure 1.

Figure 1. Conceptual Model of Behavioral Leadership Accountability and Public Service Outcomes

Based on these considerations, this study aims to analyze the effect of behavioral leadership accountability on public service outcomes in municipal governments in Gorontalo Province. In addition, this study examines the mediating roles of employee engagement and public trust in explaining how accountability influences performance. By integrating behavioral and performance perspectives, this research contributes to the development of public administration literature, particularly in understanding the role of leadership behavior in strengthening governance effectiveness.

2. Literature Review

Accountability in Public Governance

Accountability is a fundamental principle of public governance and a central mechanism for ensuring transparency, efficiency, and public sector performance (Corvo et al., 2014b; Pollit & Bouckaert, 2002). In contemporary public administration, accountability is commonly institutionalized through performance-based management systems, audit mechanisms, and reporting frameworks designed to monitor the use of public resources and the achievement of policy objectives. However, the existence of formal accountability mechanisms does not automatically produce better public service outcomes. Several studies show that performance reporting and administrative transparency may improve organizational control, yet they may also remain procedural when not translated into managerial action and behavioral change (Grimmelikhuijsen et al., 2020; Van de Walle & Migchelbrink, 2022).

From a performance management perspective, accountability becomes meaningful when public managers actively use performance information to guide decisions, correct service failures, and improve organizational responsiveness (Andrews et al., 2020; Atobishi et al., 2024). This indicates that accountability is not only a formal structure but also a managerial and behavioral process. Therefore, the effect of accountability on public service outcomes depends not merely on the availability of reporting systems but also on how leaders interpret, internalize, and enact accountability in daily administrative practices.

Behavioral Public Administration Perspective

Behavioral Public Administration provides an important theoretical lens for explaining why formal accountability systems may produce different outcomes across public organizations. This perspective emphasizes that administrative performance is shaped not only by institutional design but also by the behavior, motivation, and psychological orientation of public officials (Olsen, 2013; Zavattaro et al., 2021). In this view, accountability should not be reduced to compliance with formal rules. Rather, it reflects a behavioral commitment expressed through ethical conduct, responsiveness to citizens, sensitivity to feedback, and public service motivation (Cardullo & Kitchin, 2025).

Leadership is central to this behavioral understanding of accountability. Leaders who demonstrate ethical commitment and responsiveness can shape organizational climate, encourage employee participation, and strengthen service-oriented behavior among public official (Hastuti & Priyatna, 2016; Mukinda et al., 2020). Thus, behavioral leadership accountability functions as a mechanism that translates formal accountability systems into concrete organizational practices. Based on this reasoning, behavioral leadership accountability is expected to affect public service outcomes positively.

Leadership Accountability and Public Service Performance

Leadership has long been recognized as a critical determinant of public sector performance because it influences decision-making, resource allocation, coordination, and organizational learning (Aburub et al., 2025; Andrews et al., 2020). In municipal governments, this role becomes more important because local governments operate close to citizens and directly manage essential public services. Service quality, administrative efficiency, and citizen satisfaction are therefore strongly influenced by local leadership practices (Park, 2021; Sun & Medaglia, 2019).

Behavioral leadership accountability extends the conventional view of leadership by emphasizing that leaders are responsible not only for meeting formal performance targets but also for demonstrating ethical responsibility, openness to feedback, and responsiveness to public needs. These behavioral qualities allow leaders to convert accountability requirements into adaptive service delivery practices. In decentralized governance contexts, where institutional capacity and administrative resources vary across local governments, leadership accountability may become a decisive factor in explaining differences in public service performance. Accordingly, this study assumes that stronger accountability for behavioral leadership will be associated with better public service outcomes.

Employee Engagement and Public Trust as Mediating Variables

The relationship between behavioral leadership accountability and public service outcomes may also operate through mediating mechanisms. Internally, employee engagement reflects employees' psychological involvement, commitment, and motivation toward organizational goals. Leadership behavior characterized by transparency, ethical orientation, and responsiveness can strengthen employee engagement by fostering trust, participation, and shared responsibility within the organization (Boussaidi & Korbi, 2025; Imam et al., 2023; Lubis et al., 2023). Engaged employees are more likely to support service improvements, respond to citizen needs, and contribute to organizational effectiveness. Therefore, employee engagement is expected to mediate the relationship between behavioral leadership accountability and public service outcomes.

Externally, public trust reflects the perceived legitimacy, credibility, and responsiveness of government institutions. Trust is a key element of governance effectiveness because citizens evaluate public services not only through technical outputs but also through perceptions of fairness, transparency, and accountability (Bondarouk & Meijerink, 2024; James et al., 2017; Van de Walle & Migchelbrink, 2022). Transparent and accountable leadership can strengthen public trust by demonstrating that government actions are responsible and oriented toward public interest. This trust may improve citizen cooperation, satisfaction, and acceptance of public services. Thus, public trust is also expected to mediate the effect of behavioral leadership accountability on public service outcomes.

Despite the growing body of literature on accountability, leadership, and public sector performance, the relationship between accountability mechanisms and actual service outcomes remains theoretically fragmented and empirically inconsistent. While several studies argue that performance-based accountability systems improve organizational outcomes (Andrews et al., 2020), other findings suggest that such mechanisms may result in procedural compliance without substantive improvements in service quality or citizen trust (Van de Walle & Migchelbrink, 2022).

This inconsistency indicates that the dominant structural perspective on accountability is insufficient to explain variations in public service outcomes. Furthermore, employee engagement and public trust are often examined separately, rather than as part of an integrated causal pathway. This gap becomes more important in decentralized governance contexts such as Indonesia, where institutional capacity, administrative culture, and regional disparities influence how accountability is implemented and internalized (Mohr et al., 2021). Therefore, this study develops an integrated framework that conceptualizes accountability as a behavioral construct embedded in leadership practices and examines its direct and indirect effects on public service outcomes through employee engagement and public trust.

3. Research Methods

This study employs a quantitative explanatory design to examine the causal relationships between behavioral leadership accountability and public service outcomes. The population comprises municipal leaders and mid-level managers directly involved in policy implementation and public service delivery within municipal governments. A purposive sampling technique was used, with inclusion criteria focusing on individuals with decision-making authority and at least 3 years of administrative experience. A total of 162 valid responses were obtained.

Data were collected using structured questionnaires with a five-point Likert scale and complemented by secondary data from official municipal performance reports. The constructs measured include behavioral leadership accountability, employee engagement, public trust, and public service outcomes, based on established literature in public administration. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS), which is appropriate for predictive analysis, complex mediation models, and relatively small sample sizes (Gultom et al., 2020; Hair et al., 2022). The measurement model was evaluated using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE) to ensure internal consistency and convergent validity, while discriminant validity was also assessed. The structural model was tested using bootstrapping techniques to estimate path coefficients and indirect effects.

4. Results and Discussion

Descriptive Statistics

A total of 162 valid responses were analyzed, representing municipal leaders and mid-level managers actively engaged in policy implementation and public service supervision in municipal governments in Gorontalo Province. The descriptive results indicate relatively high mean scores across all dimensions of behavioral leadership accountability, suggesting that accountability-oriented behavior is generally recognized within municipal governance practices.

Table 1. Descriptive Statistics of Main Variables

Variable	Mean	SD	Min	Max
Ethical Commitment	4.18	0.62	2.80	5.00
Responsiveness to Citizens	4.05	0.68	2.60	5.00
Feedback Sensitivity	3.92	0.71	2.40	5.00
Intrinsic Public Service Motivation	4.11	0.57	2.90	5.00
Employee Engagement	4.02	0.64	2.70	5.00
Public Trust	3.89	0.73	2.30	5.00
Public Service Outcomes (Composite Index)	4.07	0.59	2.85	5.00

Ethical commitment emerged as the highest-rated dimension (M = 4.18), indicating a strong normative orientation among municipal leaders in fulfilling their responsibilities. In contrast, relatively lower mean scores for feedback sensitivity (M = 3.92) and public trust (M = 3.89) suggest that adaptive responsiveness and external perceptions of governance remain areas for improvement. This pattern indicates that while internal accountability values are relatively well established, external relational accountability toward citizens has not been fully optimized.

Measurement Model Evaluation

The measurement model demonstrates satisfactory reliability and validity. All constructs meet the required thresholds for internal consistency, as indicated by Cronbach's Alpha and Composite Reliability values exceeding 0.70. Convergent validity is also achieved, with Average Variance Extracted (AVE) values above 0.50.

Discriminant validity is confirmed, indicating that each construct is empirically distinct from the others in the model. These results suggest that the measurement instruments are reliable and adequately represent their respective latent variables.

Furthermore, behavioral leadership accountability is validated as a multidimensional construct that is distinct from employee engagement, public trust, and public service outcomes. This finding supports its theoretical foundation within Behavioral Public Administration literature (Wright et al., 2019); (Thomann et al., 2020).

Structural Model Results

The structural model explains 58% of the variance in public service outcomes ($R^2 = 0.58$), indicating substantial explanatory power. This result suggests that behavioral leadership accountability plays an important role in explaining variations in municipal service performance.

Table 2. Structural Model Path Coefficients

Hypothesized Path	β	t-value	p-value	Result
Behavioral Accountability → Service Outcomes	0.61	9.84	<0.001	Supported
Behavioral Accountability → Employee Engagement	0.57	8.76	<0.001	Supported
Employee Engagement → Service Outcomes	0.34	4.92	<0.001	Supported
Behavioral Accountability → Public Trust	0.63	10.12	<0.001	Supported
Public Trust → Service Outcomes	0.29	4.37	<0.001	Supported

The results show that behavioral leadership accountability has a strong and significant positive effect on public service outcomes ($\beta = 0.61$, $p < 0.001$), indicating that higher levels of accountability are associated with better service performance. In addition, behavioral accountability significantly influences employee engagement ($\beta = 0.57$, $p < 0.001$) and public trust ($\beta = 0.63$, $p < 0.001$). Both variables also have significant effects on public service outcomes, confirming their role in improving governance performance. These findings support the proposed hypotheses and indicate that behavioral accountability contributes to public service outcomes both directly and through related organizational and relational factors.

Mediation Analysis

The mediation analysis indicates that employee engagement and public trust significantly mediate the relationship between behavioral leadership accountability and public service outcomes. Behavioral accountability has a significant indirect effect on service outcomes through employee engagement ($\beta = 0.19$, $p < 0.01$) and public trust ($\beta = 0.18$, $p < 0.01$). Furthermore, the direct effect of behavioral accountability on public service outcomes remains significant after including both mediators, indicating partial mediation. This suggests that behavioral leadership accountability influences service performance both directly and indirectly.

Discussion

The findings of this study indicate that behavioral leadership accountability is a significant determinant of public service outcomes in municipal governments. This result reinforces the perspective of Behavioral Public Administration, which emphasizes the central role of leadership behavior, motivation, and psychological orientation in shaping administrative performance (Grimmelikhuijsen et al., 2020). More importantly, the findings extend this perspective by demonstrating that accountability, when internalized as a behavioral commitment, operates as an active mechanism rather than merely a formal institutional requirement.

The strong direct effect of behavioral accountability (â = 0.61) suggests that accountability should not be understood solely as a procedural or compliance-based mechanism, but as a behaviorally embedded practice reflected in ethical conduct, responsiveness, and openness to feedback. This finding supports prior studies emphasizing the importance of leadership behavior and public service motivation in enhancing organizational performance. However, it also challenges the dominant assumption that strengthening formal accountability systems alone is sufficient to improve public sector outcomes (Van de Walle & Migchelbrink, 2022). In this regard, behavioral accountability appears to function as a more immediate and adaptive driver of performance, particularly in decentralized governance contexts where institutional arrangements are unevenly implemented.

The mediation results further provide important insights into the mechanisms through which accountability influences performance. Employee engagement functions as an internal mechanism that enhances motivation, commitment, and alignment between individual and organizational goals. Leaders who demonstrate accountability-oriented behavior create a supportive organizational climate that encourages active participation, ownership, and responsibility among employees, thereby improving service delivery outcomes.

At the same time, public trust operates as an external mechanism that reflects the perceived legitimacy and credibility of government actions. Public trust is widely recognized as a key determinant of citizens' perceptions and the legitimacy of governance (Van de Walle & Migchelbrink, 2022). In this context, transparency and accountability practices play a crucial role in shaping trust, particularly when they are reflected in consistent, responsive leadership (Grimmelikhuijsen et al., 2020). Higher levels of trust not only improve citizen satisfaction but also strengthen cooperation and engagement in public service processes, thereby reinforcing the effectiveness of governance.

While these findings are broadly consistent with previous research highlighting the importance of leadership behavior, organizational dynamics, and public trust in determining public sector performance (Rozario & Issa, 2020), they also offer a more integrated explanation by demonstrating how accountability operates through both internal organizational mechanisms and external legitimacy processes. This dual-pathway perspective provides a more comprehensive understanding of governance effectiveness and extends existing literature, which often treats these mechanisms in isolation.

In the Indonesian context, particularly within decentralized governance systems, variations in institutional capacity, administrative practices, and local governance cultures create uneven implementation of accountability reforms across municipalities. This condition makes behavioral leadership accountability a critical factor in ensuring that formal accountability mechanisms are effectively translated into improved public service performance. In regions such as Gorontalo Province, where administrative capacity and governance practices may vary, leadership behavior becomes a key driver in bridging the gap between formal accountability frameworks and actual service outcomes (Olsen, 2013).

Overall, this study confirms that accountability is not only an institutional mechanism but also a behavioral process that plays a central role in shaping the effectiveness of governance. By integrating structural and behavioral perspectives, the findings contribute to a more nuanced and context-sensitive understanding of how accountability translates into tangible public service outcomes.

5. Conclusion

This study demonstrates that behavioral leadership accountability significantly affects public service outcomes in municipal governments. The findings confirm that accountability, when internalized as a behavioral commitment rather than limited to procedural compliance, serves as a critical mechanism for improving service performance. Furthermore, the results reveal that employee engagement and public trust partially mediate this relationship, indicating that accountability operates through both internal organizational processes and external legitimacy dynamics. This study provides a novel contribution by demonstrating that accountability functions through a dual mechanism that integrates behavioral leadership practices with organizational and relational processes, thereby extending conventional structural perspectives in public administration.

From a practical and policy perspective, the findings suggest that municipal governance reforms should move beyond an exclusive reliance on reporting systems and audit mechanisms toward behaviorally grounded leadership development. In the Indonesian context, particularly within decentralized governance systems, strengthening leadership capacity becomes essential to address variations in institutional performance across regions. In practical terms, local governments should invest in leadership development programs that emphasize ethical decision-making, citizen responsiveness, and feedback-oriented governance. Such interventions are essential to ensure that accountability mechanisms are not only formally implemented but also effectively internalized and translated into improved public service outcomes. However, this study is limited to selected municipalities in Gorontalo Province, and future research is recommended to expand the scope across regions and examine additional contextual factors that may influence the effectiveness of behavioral accountability in different governance settings.

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