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Governing Through Values: Pangngadereng Service Ethics, Accountability, Transparency, and Citizen Trust in Makassar, Indonesia

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Abstract

Public Service Malls have proliferated across Indonesia, but there is no empirical explanation of the mechanisms that transform service experience into citizen trust, and research in these facilities rarely goes beyond satisfaction indices. We examine how service ethics rooted in the Bugis-Makassar pangngadereng values of Sipakatau, Sipakainge, and Sipakalebbi shapes citizen trust, and whether perceived accountability and transparency carry this influence. An explanatory quantitative design was applied at the Public Service Mall of Makassar City with 239 purposively selected users and a 27-item instrument, analysed through partial least squares structural equation modelling with a disjoint two-stage approach and 10,000 bias-corrected bootstrap resamples. Service ethics strongly predicted accountability and transparency, and both predicted citizen trust. The direct path did not reach conventional significance, and as much as 72.0% to 76.0% of the total effect propagates through these two governance mechanisms, indicating a predominantly indirect pattern. Sipakalebbi made the largest contribution to service ethics, while Sipakatau made the smallest, a finding that is in fact the opposite of the order of their mean ratings. This study offers novelty by placing local wisdom as an antecedent of governance mechanisms rather than a direct determinant of trust, and originality by providing a validated instrument for the three values, modelled as a reflective-formative second-order construct. The findings give local governments a practical tool for monitoring interaction quality.

Keywords: Service ethics, Citizen Trust, Accountability, Transparency, Public service mall

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Introduction

Research Background

Why does citizen trust matter for government? When citizens believe public institutions act rightly, compliance rises, oversight costs fall, and legitimacy holds. When that belief erodes, administrative reform shrinks into a procedural exercise. Trust in public institutions remains fragile across OECD and developing countries alike (OECD, 2024). Judging service reform by speed and efficiency alone therefore misses the harder question, namely whether citizens leave the counter trusting the institution that served them.

Indonesia pursues that goal through the Public Service Mall. Regulation of the Minister of Administrative and Bureaucratic Reform Number 92 of 2021 governs the model, which gathers services from several agencies in one location and extends them to digital channels, in line with Sustainable Development Goal targets 16.6 and 16.7. By the end of 2025, more than 296 locations were operating across Indonesia (detikNews, 2025). Few administrative reforms of the period have been as visible.

Makassar City holds a distinctive position in that expansion. Its Public Service Mall runs face-to-face and digital channels side by side and serves a metropolitan population whose digital literacy and familiarity with bureaucratic procedure vary widely. The city is also the centre of Bugis-Makassar cultural life. Norms about how people ought to treat one another are still part of everyday moral vocabulary there, which makes the city a suitable place to ask how citizen trust forms where digital channels meet strong cultural expectations.

The numbers sharpen the urgency. Inaugurated as Sombere and Smart in December 2024, the facility integrates 41 services from 30 agencies (SulselSatu, 2024). In the 2024 national evaluation, the city scored 4.02 on the electronic-based government system (SPBE) index, placing it in the highest category (Antara News, 2025). Its record on service compliance is younger: the city entered the Ombudsman green zone only in 2022, with a score of 80 after years in the yellow zone (Herald Makassar, 2023). High digital capacity next to recent, narrow compliance is the configuration in which trust cannot be assumed from infrastructure. No published study has tested at this site how the encounter converts one into the other.

Recent work in this journal has mapped the administrative side of that setting. Bureaucratic capacity gains in Makassar City do not automatically become service quality as citizens experience it (Qadar et al., 2026). Artificial intelligence-driven governance reshapes central–local relations faster than the instruments meant to govern it (Safaruddin et al., 2026), and digital democracy in Banten produces different outcomes in urban and rural areas (Nurrohman et al., 2026). What this body of work has not yet examined is the relational layer: how citizens are treated during an encounter.

The problem we address follows from that gap. Integration and digitalisation have made services faster and easier to reach. How service experience turns into institutional trust, however, has no empirical account. Most studies of Indonesian public service malls report satisfaction indices or administrative indicators, but not the pathway from experience to trust, and they give managers no basis for deciding which part of the encounter deserves attention first.

Rationale and Originality: A State of the Art Review

For decades, public administration scholarship treated transparency as the principal route to trust. Citizens who can see what government does, the reasoning went, will trust what government says. The evidence no longer supports so simple a claim. A meta-analysis of 49 studies found the

effect of transparency on trust far weaker and more variable than policy discourse assumes (Wang & Guan, 2023). Experiments show the effect depends on policy design and social setting (Alessandro et al., 2021) and on prior knowledge and predisposition (Grimmelikhuijsen & Meijer, 2014); across national cultures it can even turn negative (Grimmelikhuijsen et al., 2013). Disclosure alone, in short, does not raise trust.

Research on digital public services leans heavily on the Information Systems Success Model of DeLone and McLean (2003), which links system, information, and service quality to use, satisfaction, and net benefits. When Fadrial et al. (2024) applied the model to Indonesian local e-government, information and service quality shaped citizen perceptions; system quality did not. The drivers of trust, in other words, sit outside the technical apparatus that reform programmes fund first. Two decades of e-government research point the same way: digital channels build trust through citizens' evaluations of the encounter and of government integrity, performance, and responsiveness, not through the technology itself (Li & Shang, 2023; Tolbert & Mossberger, 2006; Welch et al., 2005).

Indonesian studies converge on the same emphasis. Citizen satisfaction with the population administration system traces to the quality of the service encounter rather than its technical features (Ramadhan & Pribadi, 2024). In Ambon City, service transformation works through institutional openness (Bahasoan, 2024). Even trust in the police rests on satisfaction with officer conduct more than on formal attributes (Zulganef et al., 2024). What moves citizens is the quality of the encounter; technological sophistication neither replaces nor guarantees it.

Why does the encounter carry such weight? Bovens (2010) separates accountability as a virtue from accountability as a mechanism. Procedures depend on the officials who operate them, and citizens read those officials' disposition from how they are addressed, how they are informed of their rights, and how they are treated when a decision goes against them. The street-level bureaucracy tradition anchors the point from below. Frontline discretion effectively constitutes the policy citizens experience (Lipsky, 2010); citizens weigh process fairness at least as heavily as outcomes (Van Ryzin, 2011), and perceived good governance explains trust in local government in developing settings (Beshi & Kaur, 2020).

In South Sulawesi, the relational dimension has a name of its own. Pangngadereng carries three values that govern conduct between individuals and have persisted across generations (Abdollah & Sulo, 2018): Sipakatau means treating one another as human beings, Sipakainge means reminding one another, and Sipakalebbi means honouring one another. Hayati et al. (2025) documented the three practised as a service concept on Lae-Lae Island in Makassar City; together, they supply a vocabulary of service ethics grounded in local practice.

Cultural resources of this kind are beginning to receive attention in governance research: social capital sustains community-based cultural tourism where formal instruments prove inadequate (Hardjati & Nafi'ah, 2026), while bibliometric mapping confirms that bureaucracy research still clusters around structural and procedural themes, leaving cultural and relational themes at the periphery (Rafi et al., 2026).

Three gaps remain on that map. Studies of the three pangngadereng values are almost entirely qualitative and normative, concentrated in education and business ethics; to the best of our knowledge, no published instrument allows their influence on public service outcomes to be tested statistically. Research on local wisdom and research on good governance also run on separate tracks, and no model links them in a chain that can be tested. Furthermore, Indonesian studies of integrated public services stop at satisfaction; citizen trust has not been treated as a construct explained through intervening mechanisms, which leaves managers without guidance on where to intervene.

Addressing the three gaps at once is where this study's originality lies. We develop and validate a measurable instrument for the three pangngadereng values in a public service context, specified as a reflective-formative second-order construct so that each value's contribution can be read on its own. The novelty sits in the hypothesis. Instead of assuming that cultural values raise trust directly, we propose that their influence runs through perceived accountability and transparency, so that cultural values act as antecedents of governance mechanisms, not as direct determinants of trust. If that holds, a cultural programme that leaves citizens' procedural experience unchanged cannot be expected to raise trust.

Research Objectives

This study has four objectives: (1) to develop and validate an instrument to measure service ethics that includes the principles of Sipakatau, Sipakainge, and Sipakalebbi as a second-order construct; (2) to test its impact on perceived accountability and transparency; (3) to examine the influence of both governance constructs on citizen trust; and (4) to test the mediating role of accountability and transparency in the relationship between service ethics and citizen trust. Seven hypotheses are proposed: service ethics has a positive influence on accountability (H1), transparency (H2), and citizen trust (H3); accountability (H4) and transparency (H5) have a positive effect on citizen trust; and accountability (H6) and transparency (H7) mediate the relationship between service ethics and citizen trust.

Summary of Research

This study surveyed 239 users of the Public Service Mall of Makassar City and analysed the data using partial least squares structural equation modelling. Service ethics proved to be a strong predictor of accountability and transparency, which in turn influenced citizen trust. The direct influence pathway did not reach conventional levels of significance, with approximately three-quarters of the total influence channeled through governance mechanisms. In the service ethics dimension, Sipakalebbi has the largest formative weight, while Sipakatau has the smallest weight, a result that is actually the opposite of the average rating for the two concepts.

Research Methods

Research Design

We applied an explanatory quantitative approach with a cross-sectional survey design. All variables were measured once, through self-report, with individual users of the Public Service Mall as the unit of analysis. Such a design can test a hypothesized causal structure, but the determination of the direction of causality depends on theoretical arguments, not on temporal sequence; the limitations return to this point.

Research Site

Fieldwork took place at the Public Service Mall of Makassar City, South Sulawesi. The facility gathers licensing, civil registration, taxation, and other services from several agencies under one roof and runs a digital channel for submitting and tracking applications. Its legal basis is Mayor of Makassar Regulation Number 56 of 2024; Article 7 provides four modes of delivery (direct, electronic, self-service, and mobile), which makes the site hybrid by design. Self-service is performed by citizens on devices available at the facility, so three of the four modes involve physical presence, consistent with the data collection described below. Two features make the site appropriate. Citizens encounter interpersonal and mediated forms of the same service in one place, and pangngadereng

values remain part of everyday moral vocabulary, so respondents recognise the behaviours the instrument describes.

Data Collection

The population comprises users of the Public Service Mall of Makassar City. No published sampling frame exists, so we sampled purposively among users who met two eligibility criteria, namely being at least 17 years old and having completed at least one service transaction at the facility within the preceding twelve months. Consent was recorded separately from eligibility. After an explanation of the study, eligible users decided for themselves whether to participate; only eligible, consenting respondents entered the analysis.

We set the minimum sample size with the inverse square root method of Kock and Hadaya (2018):

$$n_{min} > \left(\frac{2.486}{|\beta_{min}|}\right)^2 \quad (1)$$

With a weakest expected path of 0.20, 5% significance, and 80% power, the formula gives a minimum of 155 cases; conventional rules of thumb ask for less. We collected 250 questionnaires, of which 239 passed the eligibility, completeness, and response-care checks (no uniform answer pattern across all 27 items), an eligibility rate of 95.6%. Applied after the fact, the same method says that 239 cases can reliably detect path coefficients of about 0.161 or larger, a figure that matters later when the weakest structural path is interpreted.

The profile of the analysed sample is reported to the extent the entered data allow. Of the 239 respondents, 154 are men and 85 are women; 30 are aged 17 to 25, 81 aged 26 to 35, 94 aged 36 to 45, 29 aged 46 to 55, and 5 above 55. Highest education was answered by 63 respondents, most of them holding a bachelor or postgraduate degree, while the service type field was not classified at data entry; both gaps are acknowledged rather than imputed.

The questionnaire provided two administration modes, on-site and online through a survey link, with the mode recorded on each form; in the event, all 239 analysed questionnaires were completed on-site at the exit area of the facility by users who had just finished their service. Every respondent rated one completed encounter from the preceding twelve months, including encounters with an unfavourable outcome, and the 'cannot assess' option kept respondents from guessing about situations they had not experienced. Each respondent received an explanation of the study's purpose, voluntary participation, anonymity, and academic-only data use; the data collectors were not facility employees, and completion did not take place in the presence of service officers, reducing pressure towards normatively desirable answers.

The questionnaire contained 27 statements covering six first-order constructs. Sipakatau, Sipakainge, and Sipakalebbi carry four items each; accountability has four, transparency five, and citizen trust six. We developed the items for the three values ourselves, translating each value into service behaviour an observer could recognise. For Sipakatau, the items concern a warm greeting, non-discrimination by social background or appearance, patience, and listening without interrupting. For Sipakainge, they concern reminders to check document completeness, pointing out which part of a file needs correction, practical guidance on fixing deficiencies, and checking that the citizen understands. For Sipakalebbi, they concern courteous wording, conveying an unfavourable decision without embarrassing the citizen, room to respond, and closing with appreciation. The

accountability items take the mechanism side of Bovens's (2010) distinction: an identifiable responsible unit, a traceable receipt or reference number, an official channel for reporting errors, and a follow-up procedure. The transparency items cover requirements available before application, official fee information, estimated completion time, current status information, and open publication of the process flow. The citizen trust items, adapted from Fadrial et al. (2024), cover honesty, competence, consideration of citizens' interests, fulfilment of commitments, confidentiality of personal data, and willingness to entrust a future matter. Every substantive item uses a five-point Likert scale with a 'cannot assess' option; none is negatively worded. The questionnaire also recorded sex, age group, education, service type, visit frequency, digital-channel use, the channel of the assessed service, file correction, and decision outcome.

Data Analysis

Service ethics is specified as a reflective-formative second-order construct. Each of the three values is measured reflectively by its items, while the three together form the second-order construct formatively because each represents a distinct facet that cannot substitute for the others (Sarstedt et al., 2019). Accountability, transparency, and citizen trust are reflective first-order constructs. The structural model is:

$$\eta_1 = \gamma_1\xi + \zeta_1\eta_2 = \gamma_2\xi + \zeta_2\,\eta_3 = \gamma_3\,\xi + \beta_1\,\eta_1 + \beta_2\,\eta_2 + \zeta_3 \quad (2)$$

where ξ denotes service ethics, η_1 accountability, η_2 transparency, η_3 citizen trust, γ and β standardized path coefficients, and ζ structural error.

Estimation uses partial least squares structural equation modelling with the path weighting scheme, chosen because the model contains a formative second-order construct, the study is prediction-oriented, and the method does not require multivariate normality (Hair et al., 2019). For the second-order construct, we used the disjoint two-stage approach (Becker et al., 2012; Sarstedt et al., 2019). The first stage estimates the first-order model and produces latent scores for the three values; the second stage then treats those scores as formative indicators of service ethics, while every other construct keeps its original items. The algorithm converged well before the 500-iteration limit.

The reflective measurement model was assessed through outer loadings, internal consistency using Cronbach's alpha, the Dijkstra-Henseler coefficient (Dijkstra & Henseler, 2015), and composite reliability, together with convergent validity through average variance extracted:

$$AVE = \frac{(\Sigma\,\lambda_i{}^2)}{K} \quad (3)$$

where λ_i is the outer loading of item i and K is the number of items in the block. The formative measurement model was assessed through variance inflation factors below 5 and through the magnitude and significance of outer weights, because average variance extracted and internal consistency do not apply to formative specifications.

The structural model was assessed through inner variance inflation factors, coefficients of determination together with their adjusted values, effect sizes computed as:

$$f^2 = \frac{\left(R^2_{included} - R^2_{excluded} \right)}{\left(1 - R^2_{included} \right)} \quad (4)$$

predictive relevance obtained through blindfolding with an omission distance of seven, and the standardized root mean square residual (SRMR). Indirect effects are products of path coefficients, mediation classification follows Zhao et al. (2010), and the share carried by the mediators is expressed as variance accounted for (VAF), the indirect effect divided by the total effect.

We tested all parameters with 10,000 bootstrap subsamples of the original sample size. Both stages were re-run on every subsample, so first-stage estimation uncertainty enters the standard errors; sign ambiguity was corrected at the individual level and confidence intervals are bias-corrected and accelerated (BCa) at the 95% level. Every subsample converged. A fixed random seed makes the reported figures exactly reproducible. The robustness variants in Table 9 retain percentile intervals from 5,000 subsamples.

Data Validation

A panel of three academic experts assessed content validity, rating the relevance of each of the 27 items on a five-point scale; we analysed the ratings with Aiken's *V* index (Aiken, 1985). *V* ranged from 0.917 (18 items) to 1.000 (9 items). Every item met the exact critical value for three raters and five categories at the 5% level ($V = 0.917$), so all were retained. A panel this small is a limitation, acknowledged as such. A limited pilot confirmed that the wording was readable across educational backgrounds.

Screening found no empty cells and no out-of-range values in the 239 by 27 matrix. Skewness ran from -0.705 to 0.133, kurtosis from -0.773 to 2.188, both within the limits accepted for methods that do not assume normality. Three multivariate outliers appeared at the 0.001 Mahalanobis threshold; we kept them, because no entry error could be found and removing them did not change the conclusions.

We examined discriminant validity with the Fornell-Larcker criterion (Fornell & Larcker, 1981) and the heterotrait-monotrait ratio (Henseler et al., 2015):

$$HTMT_{jk} = \frac{\bar{r_{jk}}}{\sqrt{\left[\bar{r}_{jj} \times \bar{r}_{kk} \right]}} \quad (5)$$

The ratio is read against three benchmarks: the conservative 0.85, the liberal 0.90, and the inferential criterion that the upper bound of the bootstrap confidence interval must not include 1.00. Common method bias was addressed on two fronts. Procedurally, we relied on anonymity, separation of items across constructs, and data collection by parties outside the operator (Podsakoff et al., 2003). Statistically, full collinearity assessment (Kock, 2015) returned values between 2.277 and 2.424, below the 3.3 benchmark, so the bias was not treated as a serious threat. The results section also tests the conclusions against alternative specifications and sample compositions.

Results and Findings

Research Findings

Table 1 reports the descriptive statistics for the six constructs. Means lie between 4.05 and 4.22, with standard deviations between 0.44 and 0.52, indicating that ratings are generally positive and fairly homogeneous. Sipakatau is rated highest (4.217) and Sipakalebbi lowest (4.052), an order that in fact reverses once the formative weights are examined.

Table 1. Descriptive Statistics of Constructs (n = 239)

Construct	Items	Mean	Standard Deviation	Min.	Max.
Sipakatau	4	4.217	0.459	2.75	5.00
Sipakainge	4	4.064	0.522	2.00	5.00
Sipakalebbi	4	4.052	0.482	3.00	5.00
Accountability	4	4.083	0.456	3.00	5.00
Transparency	5	4.179	0.495	3.00	5.00
Citizen trust	6	4.183	0.439	3.00	5.00

Source: processed by the authors, 2026.

Table 2 reports the evaluation of the reflective measurement model. Twenty-one of the 27 items load above 0.70; the remaining six fall between 0.573 and 0.696 and were retained because each carries distinct substantive content and dropping them did not raise composite reliability appreciably. Internal consistency reliability holds for every construct (Cronbach's alpha 0.714 to 0.806, ρ_A0.723 to 0.812, composite reliability 0.823 to 0.861), as does convergent validity, with average variance extracted (AVE) ranging from 0.511 to 0.593.

Table 2. Outer Loadings, Reliability, and Convergent Validity for First-Order Constructs

Construct	Item	Loading	Cronbach's α	ρ_A	CR	AVE
Sipakatau	SPT1	0.706	0.729	0.746	0.829	0.548
	SPT2	0.709				
	SPT3	0.779				
	SPT4	0.765				
Sipakainge	SPI1	0.784	0.772	0.773	0.854	0.593
	SPI2	0.778				
	SPI3	0.757				

	SPI4	0.761				
Sipakalebbi	SPL1	0.770	0.737	0.742	0.836	0.560
	SPL2	0.791				
	SPL3	0.750				
	SPL4	0.678				
Accountability	AKT1	0.678	0.714	0.723	0.823	0.539
	AKT2	0.766				
	AKT3	0.782				
	AKT4	0.704				
Transparency	TRP1	0.644	0.793	0.796	0.859	0.550
	TRP2	0.756				
	TRP3	0.772				
	TRP4	0.740				
	TRP5	0.787				
Citizen Trust	KPC1	0.745	0.806	0.812	0.861	0.511
	KPC2	0.696				
	KPC3	0.745				
	KPC4	0.725				
	KPC5	0.785				
	KPC6	0.573				

Source: processed by the authors, 2026

The Fornell-Larcker criterion is satisfied for every construct; the narrowest margin sits at citizen trust, whose square root of average variance extracted (0.715) just exceeds its correlation with transparency (0.712). Table 3 reports the heterotrait-monotrait (HTMT) ratios. Two pairs exceed the liberal 0.90 threshold: Sipakainge with Sipakalebbi (0.957) and Sipakalebbi with accountability (0.915). The bootstrap confidence intervals for all pairs exclude 1.00. At the second-order level (Table 4), every ratio stays below 0.90 and every upper bound below 1.00, though service ethics with accountability (0.872) and transparency with citizen trust (0.887) sit above the conservative 0.85 threshold, a proximity returned to in the discussion. The first high ratio means Sipakainge and Sipakalebbi lack discriminant validity as separate first-order constructs; modelling the three values as dimensions of one second-order construct therefore rests on conceptual grounds, each value naming a distinct, non-interchangeable facet of pangngadereng conduct (Sarstedt et al., 2019), and the high ratio is consistent with that aggregation rather than justifying it. The second

signals an empirical overlap between Sipakalebbi and accountability: while the item wording keeps the manner of the encounter apart from institutional mechanisms, answers to the two blocks travel closely together and the overlap is treated throughout as a limitation qualifying the paths involving the two constructs.

Table 3. Heterotrait-Monotrait Ratios (HTMT) for First-Order Constructs

Construct	SPT	SPI	SPL	AKT	TRP	KPC
Sipakatau (SPT)	—					
Sipakainge (SPI)	0.849	—				
Sipakalebbi (SPL)	0.869	0.957	—			
Accountability (AKT)	0.740	0.808	0.915	—		
Transparency (TRP)	0.595	0.794	0.796	0.815	—	
Citizen trust (KPC)	0.690	0.707	0.751	0.834	0.887	—

Source: processed by the authors, 2026

Table 4. Second-Order Heterotrait-Monotrait Ratios with 95% Bootstrap Confidence Intervals

Construct pair	HTMT	BCI 2.5%	BCI 97.5%
Service ethics - Accountability	0.872	0.789	0.957
Service ethics - Transparency	0.773	0.692	0.851
Service ethics - Citizen trust	0.764	0.628	0.883
Accountability - Transparency	0.815	0.703	0.919
Accountability - Citizen trust	0.834	0.686	0.960
Transparency - Citizen trust	0.887	0.809	0.955

Source: processed by the authors, 2026

Table 5 evaluates service ethics as a formative second-order construct. The variance inflation factors of the three dimensions (1.954 to 2.460) rule out collinearity, and all three outer weights reach significance at the 5% level by the bootstrap $t$test. The Sipakatau weight is marginal ($p = 0.042$, with a BCa interval that just includes zero), but its outer loading of 0.786 far exceeds 0.50, so the dimension is retained (Hair et al., 2019). Contributions run from Sipakalebbi (0.528) through Sipakainge (0.400) to Sipakatau (0.183): read alongside Table 1, the highest-rated dimension carries the lowest formative weight and the lowest-rated the highest.

Table 5. Weights and Loadings of the Service Ethics Dimensions

Dimension	Weight	t −Value	p −Value	Loading	t-Value	VIF
Sipakatau	0.183	2.046	0.042	0.786	19.415	1.954
Sipakainge	0.400	4.587	< 0.001	0.899	30.604	2.315
Sipakalebbi	0.528	5.983	< 0.001	0.939	43.739	2.460

Source: processed by the authors, 2026

Structural variance inflation factors range from 1.000 to 2.325. Service ethics explains 48.8% of the variance in accountability and 43.0% in transparency, and the three predictors together explain 58.1% of the variance in citizen trust; predictive relevance is positive throughout (0.224 to 0.276), and the standardized root mean square residual (SRMR) of 0.083 sits slightly above the 0.08 convention and is reported as it stands.

Table 6. Structural Model Evaluation

Endogenous Construct	R^2	R^2Adjusted	Q^2	Predictor Construct	f^2Effect Size
Accountability	0.488	0.485	0.236	from Service Ethics	0.951
Transparency	0.430	0.428	0.224	from Service Ethics	0.754
Citizen Trust	0.581	0.575	0.276	from Service Ethics	0.023
				from Accountability	0.068
				from Transparency	0.266

Source: processed by the authors, 2026

Figure 1 summarises the estimation results of the main model: outer loadings on the item arrows, outer weights on the dimension arrows, path coefficients with their $p$values between constructs, and coefficients of determination inside the endogenous constructs.

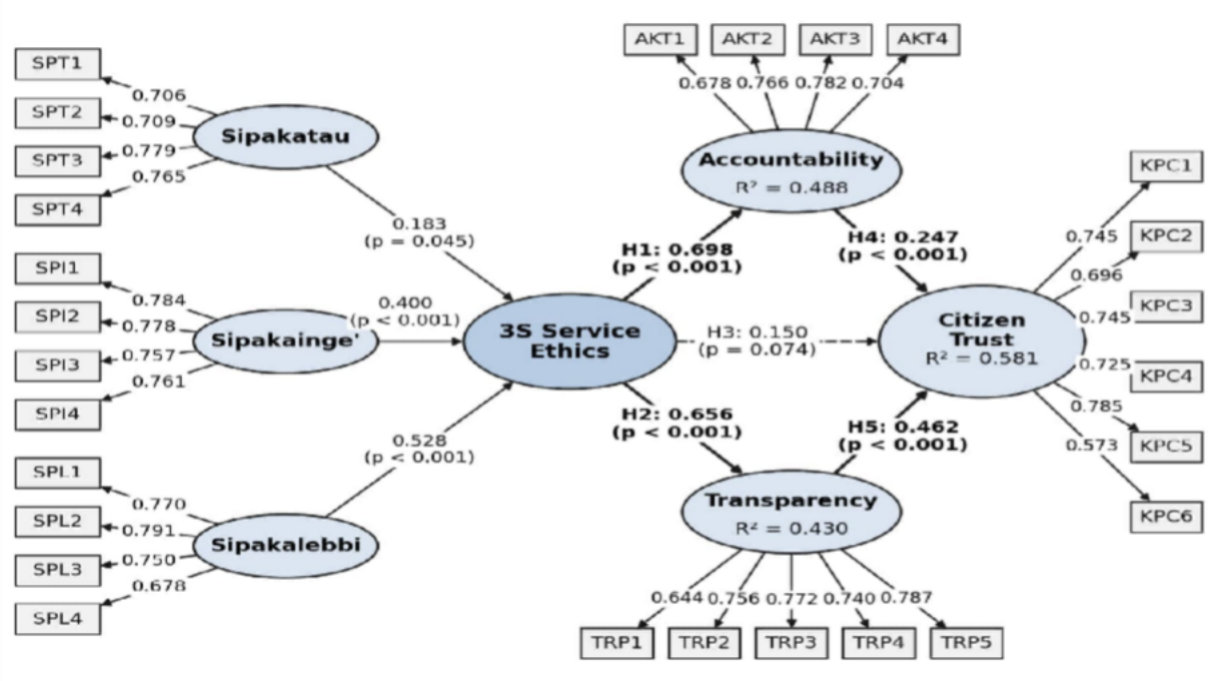


Figure 1. Structural Model Estimated by PLS-SEM (Main Model, n = 239)

Note. Bold solid lines indicate significant paths; dashed line indicates non-significant path. Item outer loadings come from Stage 1 (Table 2); outer weights and path coefficients come from Stage 2, with *p*values from 10,000 BCa bootstrap subsamples.

Table 7 reports the bootstrap results: six of seven hypotheses are supported (H1 at 0.698 and H2 at 0.656, $p < 0.001$; H4 at 0.247 and H5 at 0.462, significant; both mediation paths significant). Only H3 is not: the direct effect reaches 0.150 with $p = 0.072$, a confidence interval that includes zero, and an effect size of 0.023.

Table 7. Hypothesis Testing Results

Hypothesis & Path	β	t**Value**	p**Value**	**95% BCa CI**	**Decision**
H1: Service ethics →accountability	0.698	19.878	< 0.001	[0.614, 0.756]	Supported
H2: Service ethics →transparency	0.656	17.673	< 0.001	[0.564, 0.716]	Supported
H3: Service ethics →citizen trust	0.150	1.809	0.072	[-0.030, 0.295]	Not supported
H4: Accountability →citizen trust	0.247	3.497	< 0.001	[0.104, 0.380]	Supported

H5: Transparency →citizen trust	0.462	6.954	< 0.001	[0.335, 0.594]	Supported
H6: Service ethics →accountability →citizen trust	0.173	3.512	< 0.001	[0.072, 0.265]	Supported
H7: Service ethics →transparency →citizen trust	0.303	6.614	< 0.001	[0.217, 0.395]	Supported

Source: processed by the authors, 2026.

Table 8 sets out the decomposition of effects on citizen trust. The total indirect effect reaches 0.476 and is significant while the direct effect is not, which under the classification of Zhao et al. (2010) constitutes indirect-only mediation in the main model. The description is not carried further than the data allow: variance accounted for (VAF) reaches 76.0%, below the 80% benchmark for full mediation, and two of the three variants in Table 9 display complementary partial mediation, so the findings are characterised as predominantly indirect mediation, with 72.0% to 76.0% of the total effect carried by the two governance mechanisms. The path through transparency (0.303) is almost twice the path through accountability (0.173).

Table 8. Decomposition of Effects on Citizen Trust

Type of Effect	**Coefficient**	t **−Value**	p **−Value**	**95% BCa CI**	**VAF**
Direct effect of service ethics	0.150	1.809	0.072	[-0.030, 0.295]	24.0%
Indirect via accountability	0.173	3.512	< 0.001	[0.072, 0.265]	27.6%
Indirect via transparency	0.303	6.614	< 0.001	[0.217, 0.395]	48.4%
Total indirect effect	0.476	8.737	< 0.001	[0.367, 0.580]	76.0%
Total effect of service ethics	0.626	11.142	< 0.001	[0.477, 0.713]	100.0%

Source: processed by the authors, 2026.

Because several analytical decisions could affect the conclusions, the model was re-estimated in two variants (Table 9): a reflective second-order specification, and the sample of 250 with the 11 uniform-pattern respondents reinstated. H1, H2, H4, and H5 remain significant with similar magnitudes, and both indirect paths remain significant throughout. H3 behaves differently: not significant in the main model ($p = 0.072$) but marginally significant in the variants ($p = 0.031$ and $p = 0.045$), with its coefficient between 0.150 and 0.177 and its effect size never above 0.023. An honest reading is that the direct effect is weak and sits at the boundary of significance instead of being absent, while mediation stays dominated by the indirect paths, carrying 72% to 76% of the total effect. Given the minimum detectable path of approximately 0.161 (Kock & Hadaya, 2018), a direct effect of 0.150 falls below the detection threshold, so the data cannot distinguish a weak direct effect from none.

Table 9. Comparison of Three Model Variants

Structural Parameter / Metric	Main: Formative ($n = 239$)	Variant 1: Reflective ($n = 239$)	Variant 2: Formative ($n = 250$)
Service ethics →accountability	0.698***	0.692***	0.732***
Service ethics →transparency	0.656***	0.643***	0.688***
Service ethics →citizen trust	0.150 (ns)	0.177*	0.164*
Accountability →citizen trust	0.247***	0.234***	0.254***
Transparency →citizen trust	0.462***	0.455***	0.460***
R^2(Citizen trust)	0.581	0.585	0.622
SRMR	0.083	0.084	0.078
Type of mediation	Indirect-only	Complementary partial	Complementary partial

Source: processed by the authors, 2026.

Additional Analyses

Three further sets of analyses address measurement and inference. First, two item-level re-specifications probe the discriminant validity concerns. Removing the two trust items closest to adjacent constructs (KPC5, data confidentiality; KPC6, future reliance) leaves a reliable four-item trust construct (alpha 0.746, composite reliability 0.840, average variance extracted 0.568), lowers its heterotrait-monotrait ratio with transparency to 0.878, and weakens the direct path further (0.118, $p = 0.204$) while both indirect paths stay significant, so the predominantly indirect pattern is not an artefact of the flagged items. Removing AKT3, the accountability item most correlated with the Sipakalebbi block, lowers the Sipakalebbi-accountability ratio from 0.915 to 0.855 and leaves every structural conclusion intact.

Second, measurement invariance and group comparisons were run for the segmentations the data support. Full compositional invariance (MICOM, 1,000 permutations) holds across sex and across age groups, and permutation-based multigroup analysis finds no significant path differences (all *p*above 0.26), so the mediation pattern is stable across these segments. The sample is homogeneous on channel: every respondent completed the survey on-site after finishing a transaction, so a channel-based invariance test does not apply within this sample, and fully digital users lie outside its scope.

Third, an importance-performance map analysis (IPMA) with citizen trust as the target gives service ethics the largest unstandardised total effect (0.621), followed by transparency (0.412) and accountability (0.239). Within service ethics, Sipakatau records the highest performance (80.5 on a 0–100 scale) alongside its smallest weight, consistent with the discriminating power interpretation below. PLSpredict returns positive $Q^2_{predict}$for all six trust indicators (0.109 to 0.233); the model beats the linear benchmark on half of them, which we read as low to medium predictive power. A

rival model that drops the two mediators fits citizen trust far worse (R^2 of 0.416 against 0.581). A variant without Sipakalebbi changes nothing of substance.

Interpretation of Research Findings

How does service ethics rooted in local wisdom shape citizen trust in integrated digital public services? The data give a direct answer. The ethics of Sipakatau, Sipakainge, and Sipakalebbi do not build trust on their own. They work through perceived accountability and transparency, which together carry 72.0% to 76.0% of the total effect across model variants.

Three findings count as new knowledge:

1. Cultural values act as antecedents of governance mechanisms, not direct determinants of trust, which reverses their usual causal position in the literature.

2. Sipakalebbi forms the strongest component of service ethics, while Sipakatau, the value most invoked in public discourse, contributes least.

3. The three pangngadereng values are now operationalised as measurable constructs that statistical work can build on.

The four research objectives were met with one qualification: the instrument satisfies reliability and convergent validity, all formative weights are significant, and the hypothesised paths behave as reported above with predominantly indirect mediation. The qualification concerns accountability, which meets the convergent validity threshold by the narrowest margin and overlaps empirically with Sipakalebbi, so its instrument needs additional items before reuse.

Three results need separate comment as exceptions these data cannot resolve. The direct path H3 sits at the boundary of conventional significance and moves across it depending on specification, with a confidence interval from -0.030 to 0.295; because the minimum detectable coefficient at this sample size is approximately 0.161, larger than the estimated 0.150, the result is best described as not detected rather than absent. The empirical overlap between Sipakalebbi and accountability at 0.915 admits two readings: either the items are not yet sharply enough distinguished, or citizens genuinely do not separate the manner of delivery from the substance of answerability. The second reading would be a substantive finding, not an instrument defect, but these data cannot decide between them. Finally, the 0.951 effect size of service ethics on accountability is inflated both by the single-predictor structure of that equation and by the overlap just noted, and is not interpreted as a substantive effect size.

Discussion: Research Synthesis

The central finding corrects an assumption that runs through the local wisdom literature, namely that internalising values by itself produces trust. Earlier pangngadereng studies, mostly qualitative and set in schools or organisations, claimed benefits without examining the connecting pathway (Abdollah & Sulo, 2018; Hayati et al., 2025). Our findings map that pathway and show that values achieve less on their own than the literature implies. A government that runs value campaigns while citizens' procedural experience stays the same should not expect trust to follow.

The governance literature gains something as well. Bovens's (2010) distinction between accountability as virtue and as mechanism has so far remained conceptual; here it receives perceptual, quantitative support, since citizens' perceptions of officials' conduct are strongly associated with their perceptions of accountability mechanisms (0.698). The support has a limit: with

a single-source, cross-sectional design, placing virtue before mechanism is a theoretical specification, not a demonstrated sequence. Even so, perceived virtue and perceived mechanism belong in one explanatory chain rather than two parallel literatures.

Transparency influences citizen trust almost twice as strongly as accountability does (0.462 against 0.247, effect sizes 0.266 against 0.068). The finding accords with the literature on information provision, and it may also explain why that relationship keeps shifting across studies (Alessandro et al., 2021; Wang & Guan, 2023). In our model, transparency lies downstream of how officials treat citizens; service ethics explains 43.0% of its variance. Two governments with identical disclosure rules can therefore end up with different trust if their frontline interaction differs—frontline interaction is a variable transparency studies rarely measure.

Adjacent studies strengthen this reading. System quality had no influence on citizen perceptions of local e-government while information and service quality did (Fadrial et al., 2024). Bureaucratic capacity gains in Makassar City do not automatically become service quality as experienced (Qadar et al., 2026). Both match what we find here: organisational inputs reach trust only through the relational and procedural experience of the encounter.

Why is accountability the weaker of the two? Because of how citizens experience it. The elements of transparency appear on every visit, in clear requirements, certain costs, and a file that can be tracked. Accountability surfaces mainly when something goes wrong. Most respondents whose transactions ran smoothly never touched a complaint mechanism, so they assessed accountability by inference, and inference yields weaker associations than direct experience.

No result surprised us more than the order of contribution among the three dimensions. Sipakatau, rated highest (4.217), carries the smallest weight (0.183); Sipakalebbi, rated lowest (4.052), carries the largest (0.528). A difference in discriminating power offers a plausible explanation, though one these data cannot confirm. Where courteous greeting is applied at a uniform standard across counters, it stops distinguishing one citizen's experience from another's. The manner of delivering a refusal varies more, and citizens may form their judgement at that vulnerable moment. Read this way, the most evenly practised value carries the least weight in how citizens judge a service. The reading still has to be tested, both because formative weights describe contributions to the composite rather than established practical importance and because ceiling effects and socially desirable responding cannot be excluded. The result would not appear if the three values were treated as one undifferentiated whole, which is where the formative second-order specification earns its place.

Compared with earlier research, this study offers advantages in measurement (a 12-item instrument for values previously discussed only qualitatively), in modelling (one testable chain linking culturally grounded service ethics to governance mechanisms and trust, where public service mall studies stop at satisfaction), in method (the disjoint two-stage approach, two-stage bootstrapping, and the mediation classification of Zhao et al., 2010), and in robustness (conclusions that hold across three model variants, with the unscreened result reported). Cultural and relational themes remain at the periphery of bureaucracy research (Rafi et al., 2026), and this contribution is directed there.

Theoretical Implications

This study contributes to three bodies of theory. For local wisdom scholarship, the discussion moves from normative claim to empirical test. Cultural values sit as antecedents of institutional

mechanisms rather than direct explanations of citizen attitudes, and research that treats them as direct causes risks crediting values with an influence that belongs to the procedures they animate.

Governance theory receives quantitative support for the virtue-mechanism distinction in accountability. Virtue can be measured through observable service behaviour, and it predicts how citizens perceive the mechanism; other virtue-mechanism pairs can now be tested the same way.

For research on digital public services, the evidence here shows the relational dimension of service shaping outcomes even when technology mediates delivery. The broader contribution is a way of seeing. Sipakainge, realised as an educative reminder, is transparency in conversational form; Sipakalebbi, realised as a courteous explanation of a decision, is accountability in conversational form. Cultural values and governance principles turn out to be the same demand, expressed at different levels of institutional life, and the framing invites replication with other local value systems using the same analytical structure.

Practical Implications

Managers of public service malls should start with transparency. Clear requirements, certain costs, published standards, and uniform file tracking will raise trust fastest, because transparency is the strongest direct determinant and lies largely within administrative control.

Training may need to shift its weight from greeting standards towards the skill of delivering adverse decisions. We advance this with the caution the data require: Sipakalebbi's large formative weight records its contribution to the composite, not a demonstrated practical priority, so the recommendation stays a working hypothesis until relative importance analysis confirms it. On that provisional reading, training would cover how to refuse an application while preserving dignity, how to explain the grounds of a decision without demeaning the citizen, and how to handle disappointment. All three can be taught. None is what most service excellence curricula emphasise.

Values need translation into auditable working instruments, not campaigns. Notification microcopy that reminds without blaming, refusal letters that state the grounds and the steps for remedy, interaction quality indicators embedded in unit performance evaluation: each turns normative commitment into something a supervisor can inspect. Without that translation, value programmes fail to register in citizen experience, and on the evidence here they fail to register in trust.

The instrument itself has a further use. Applied periodically, it monitors interaction quality and complements satisfaction surveys, which measure outcomes without the behaviour producing them. And because it distinguishes three dimensions, it can show which aspect of the encounter is weakening before the aggregate score moves.

Policy and Governance Implications

At the policy level, national guidance on public service malls regulates facilities, coverage, and digital capability. About the interaction inside them it says little. The evidence here implies that interaction quality is the mechanism that delivers those provisions to citizens, which argues for writing verifiable interaction standards into the technical guidelines rather than leaving them to regional discretion.

Evaluation practice deserves the same attention. Community satisfaction surveys measure outcomes, not the behaviour that produces them. A concise interaction quality module along the lines

developed here would give supervising agencies a leading indicator instead of a lagging one, and would let units within the same facility be compared.

Local governments in regions with strong normative traditions can take one further point. The findings support incorporating local values into service standards, on the condition that values are operationalised as observable behaviour tied to specific procedural steps. As digitalisation expands, interface language, notification design, and status transparency belong to service ethics rather than to technical matters, because for digital users these are the only encounter there is.

Conclusion & Limitation

Conclusion

We asked how service ethics rooted in Bugis-Makassar local wisdom shapes citizen trust in integrated digital public services. The shaping turned out to be indirect. The ethics of Sipakatau, Sipakainge, and Sipakalebbi work by changing how citizens judge the accountability and transparency of the operator; across model variants, 72.0% to 76.0% of the total effect passes through those two mechanisms, while the direct path stays below the smallest effect the sample can reliably detect. In these data, friendliness and respect did not translate into trust unless procedural clarity and traceable grounds for decisions came with them.

Two further findings sharpen that answer. Transparency outweighs accountability as a direct determinant, and the reason is experiential: citizens judge openness from what they meet on every visit, while answerability surfaces mainly when something goes wrong. Among the three dimensions, Sipakalebbi forms the strongest component of service ethics and Sipakatau the weakest, which fits the importance-performance evidence that the most evenly practised value carries the least discriminating weight.

For theory, the results reposition cultural values as antecedents of institutional mechanisms, lend quantitative support to the virtue-mechanism distinction in accountability, and show the relational dimension of service shaping outcomes even under technological mediation. For practice, the message is to concentrate reform effort on clarity of information, more provisionally on the skill of delivering adverse decisions, and to translate values into auditable working instruments so that they leave a trace on citizen experience.

Limitations

Limitations bound those conclusions. Causal direction rests on theory, because the design is cross-sectional and single-source, and the collinearity checks cannot rule out common method bias entirely. The accountability instrument clears the convergent validity threshold by the narrowest of margins and overlaps empirically with Sipakalebbi. The data come from one facility, so generalisation requires retesting. The sample of 239 reliably detects only paths of roughly 0.161 or larger, so the weak direct path could not be tested with adequate power. The sample is homogeneous on channel, because every questionnaire was completed on-site after a finished transaction; the findings therefore speak for citizens who come to the building; invariance between face-to-face and online users cannot be examined, and fully digital users lie outside the scope. Furthermore, all construct means lie between 4.05 and 4.22 with no negatively worded item, so ceiling effects and socially desirable responding cannot be ruled out.

Directions for Future Research

Several directions follow for future research. The accountability instrument needs items that separate the manner of delivery more sharply from answerability, and longitudinal or experimental designs would strengthen causal claims. Multigroup analysis across service types, channels, transaction outcomes, and digital literacy would test the vulnerable moment interpretation and the stability of the mediation pattern. Replication where normative traditions differ would show whether predominantly indirect mediation belongs to pangngadereng values in particular or to local values in general. One message is already usable for governments digitalising their services: system upgrades alone are unlikely to raise trust.

Ethics Statement

The research observed the ethical standards that apply to studies with human participants. Before deciding to take part, every respondent was told the purpose of the study, that participation was voluntary and anonymous, and that the data would serve academic purposes only, and gave informed consent on that basis. The forms collected no personally identifying information, and fieldworkers from outside the service operator handled all data collection.

Data Availability Statement

The dataset supporting this article can be requested from the corresponding author. It has not been deposited in a public repository because respondents were promised that their answers would be used solely for academic purposes.

Declaration of Competing Interest

The authors state that they have no financial interests or personal relationships that could have influenced the work reported in this article.

Use of Artificial Intelligence (AI)-Assisted Technology

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