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The impact of accountability policies on governance: a systematic review

El impacto de las políticas de rendición de cuentas en la gobernanza: una revisión sistemática

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Pedro José Vértiz Querevalú
https://orcid.org/0000-0002-1361-1519
pvertizq@untumbes.edu.pe
Universidad Nacional de Tumbes. Tumbes, Peru

Miguel Angel Suarez Almeira
https://orcid.org/0000-0002-1747-8145
msuareza@unjfsc.edu.pe
Universidad Nacional José Faustino Sánchez Carrión. Tumbes, Peru

Soledad Jackeline Zegarra Ugarte
https://orcid.org/0000-0001-8776-9936
sjzegarra@unap.edu.pe
Universidad Nacional del Altiplano. Puno, Peru

Darío Jesús Portillo Calsina
https://orcid.org/0009-0008-6216-5448
djportillloc.doc@unaj.edu.pe
Universidad Nacional de Juliaca. Puno, Peru

Abstract

The aim of this study was to determine the impact of accountability policies on governance, according to the political context. To this end, a systematic review of the literature was carried out in the Scopus, Google Scholar and SciELO databases, where 1453 documents were identified. After applying the selection criteria, 30 articles were included for analysis. The policies implemented, the context and their scope were analyzed. As results, it was found that the implementation of accountability policies faces several barriers, among which are corruption, information bias, problems in access to open data and lack of training. It was concluded that, in order to achieve an adequate implementation of accountability policies, the willingness of State entities, a quality bureaucracy and the participation of parties and civil organizations are necessary; only in this way will it be possible to access relevant, transparent, impartial and timely information.

Keywords: accountability policies, governance, political context.

Resumen

El presente estudio tuvo por objetivo conocer el impacto de las políticas de rendición de cuentas en la gobernanza, según el contexto político. Para ello, se realizó una revisión sistemática de la literatura en las bases de datos Scopus, Google Scholar y SciELO, donde se identificaron 1453 documentos. Después de aplicar los criterios de selección, se incluyeron 30 artículos para el análisis. Se analizaron las políticas aplicadas, el contexto y su alcance. Como resultados, se encontró que la implementación de políticas de rendición de cuentas enfrenta diversas barreras, entre las cuales se encuentran la corrupción, el sesgo de información, los problemas en el acceso a datos abiertos y la falta de capacitación. Se llegó a la conclusión de que, para lograr una adecuada implementación de políticas de rendición de cuentas, son necesarias la voluntad de las entidades del Estado, una burocracia de calidad y la participación de los partidos y organizaciones civiles; solo así será posible acceder a información pertinente, transparente, imparcial y oportuna.

Palabras clave: políticas de rendición de cuentas, gobernanza, contexto político.

Introduction

In the current global dynamics, decision-making within organizations is surrounded by cyclical causal elements that, in turn, generate a feedback effect, which serves to support the monitoring of applied actions (Grcheva & Oktay Vehbi, 2021). In this context, governance reflects the processes and mechanisms used for the effective management of data, aimed at improving organizational quality (Tan et al., 2022). Therefore, effective governance emerges as a fundamental pillar for the healthy and sustainable functioning of any society.

In a world where social, economic, and political challenges are characterized by increasing complexity, governmental institutions and organizations must be accountable for their actions to citizens (Park & Gil-García, 2022). This aspect of accountability is shaping up as a critical component of contemporary governance, extending beyond transparency in decision-making and resource management. Similarly, these entities must assume responsibility for their actions and decisions, effectively responding to latent needs, such as those addressed according to community demands (Karsono, 2023).

In this context, accountability policies have gained significant value as instruments aimed at enhancing the efficiency, equity, and legitimacy of governmental institutions and organizations worldwide (Parcerisa et al., 2022). These policies have been designed to establish oversight and control mechanisms that empower citizens and other stakeholders to evaluate the performance of authorities and demand accountability in cases of irregularities. The influence they exert on decision-making, public service quality, and the trust placed in institutions is generating interest in the academic sphere (Ghiggo et al., 2022).

The relevance of accountability lies in its contribution to the development of a political system that is more equitable, just, and responsible, as well as in the transparency of public administration management (Espejel & Cedillo, 2023). In this sense, accountability and transparency in policies play a crucial role in preventing corruption, promoting equity, and making decisions based on the public interest (Hood & Piotrowska, 2021).

It is important to emphasize that several initiatives have been undertaken to strengthen accountability; for instance, the establishment of oversight bodies, such as general comptrollers (Zelaya, 2024). However, there is evidence of various problems within governmental agencies due to non-compliance with accountability (Acevedo-Alonso & Ariza-Buenaventura, 2021). Furthermore, Fernández (2020) notes that accountability is a significant demand within the general aspects of a government with a high level of quality and transparency. In this regard, disseminating and declaring the results of management activities is essential to promote adherence to established obligations.

The general objective of this research focuses on understanding the impact of accountability policies on governance in various political contexts. This will allow for an understanding of contemporary challenges in public policies related to accountability in an effective and responsible manner. To this end, the following research question was posed: What is the impact of accountability policies on governance in various political contexts?

Methodology

This study is based on a systematic literature review using the PRISMA protocol (Sánchez et al., 2022). A search was conducted in the databases Scopus, Google Scholar, and SciELO, employing a series of keywords, as shown in Table 1.

Table 1

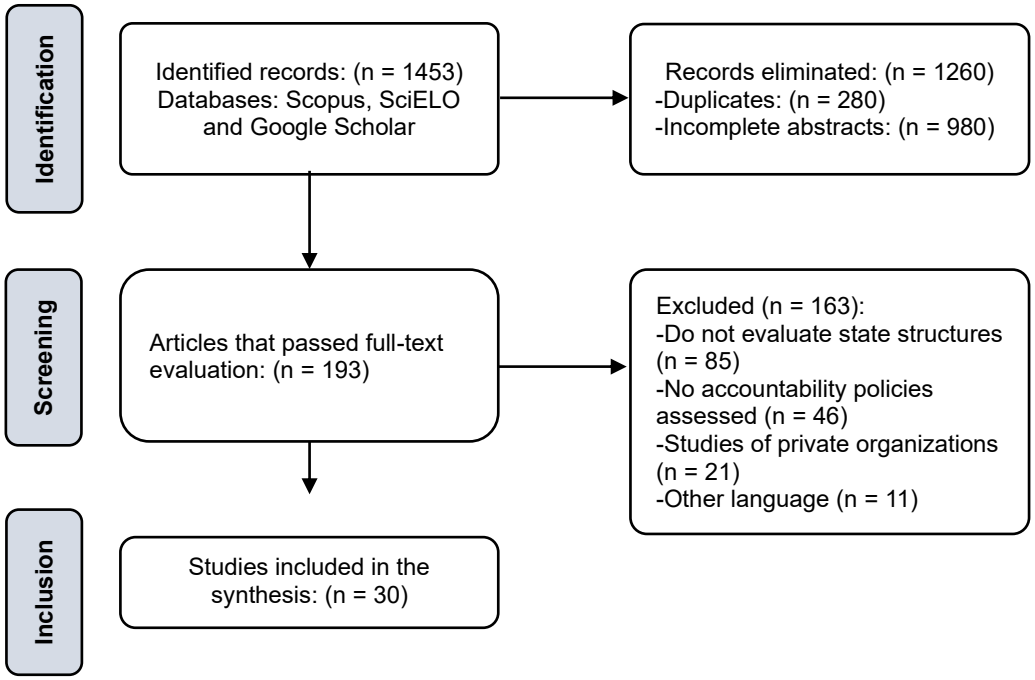
Search terms in Spanish and English

	Accountability	Governance
Spanish	(Rendición de cuentas) (transparencia) (Responsabilidad) (Política de rendición de cuentas)	(Sector público) (Gestión pública) (gobernanza) (políticas públicas)
English	(Accountability Transparency) (Accountability models) Assessment of Accountability)	(Policies Governance) (Public Policy Government) (Public Sector) (Public Administration)

Moreover, studies published in Spanish and English from 2020 to 2025 in open-access scientific journals were included. Indexed publications exploring the subject matter were also considered. Studies focusing on effects in areas other than public policies or non-governmental organizations were excluded. For the development of strategies, terms associated with accountability policies and governance were included.

A total of 1,453 documents were identified (375 in Scopus, 553 in Google Scholar, and 525 in SciELO), from which duplicates and those with incomplete abstracts were removed (1,260 records). Consequently, 193 remaining full-text articles were analyzed, of which 163 studies that did not meet the inclusion criteria were eliminated. Finally, a total of 30 articles were obtained.

Figure 1
PRISMA filtering process



Results and discussion

For the analysis of the results, a categorization of the studies was conducted, which included the year of publication, country of origin, investigated policies, political context, and study results. Regarding the observed outcomes, the impact of accountability policies on governance can be evaluated from various angles, depending on the context.

Table 2
Results of the accountability policies analysis

Author	Findings
Flores *et al.* (2023)	Evaluation and accountability standards were considered due to a very specific and detailed orientation on how to implement these policies by the state, despite being viewed as an authoritative measure when seeking decentralization.
Bonifacio & Motta (2021)	Strengthening monitoring and evaluation bodies for public policies, along with promoting the participation of external researchers, will bring different analytical perspectives to enhance organizational, human resources, procedural, and investment improvements, overcoming political restrictions.
Bradley *et al.* (2023)	Transitioning to local accountability and building a practice that genuinely allows local accountability through citizens and local stakeholders involves a process of instability where each party seeks its own interests within a reconstruction of purposes and roles in the accountability process.

Reggi *et al.* (2022)	Open government data strategies and related technologies can potentially contribute to governance network management strategies aimed at preventing social and cognitive exclusion. Two critical success factors were identified: (1) proactive data strategies and (2) empowering new stakeholders by promoting their access to structural and formal roles in the network.
Bunyavejchewin *et al.* (2023)	Governments with higher accountability tend to have better COVID-19 vaccination policies, meaning they are capable of acquiring quality-assured vaccines for the mass vaccination of their general population.
Broomfield, (2023)	Open data directives have been interpreted confusingly; however, this confusion has benefited citizen participation. Therefore, it is necessary for the directive to also include a context that illustrates the norm and facilitates the resolution of potential confusions or misunderstandings.
Warsono *et al.* (2023)	Local governments have different mechanisms and capacities to implement financial accountability measures. In governments with greater administrative capacity, the financial accountability mechanism involves a greater mitigation process, eventually leading to increased scrutiny and accountability.
Franklin & Ebdon, (2020)	Advances in civil society and democratic legitimacy were weaker in the Philippines, partly due to challenges in engaging third-party intermediaries in the process and ongoing issues of elitism and corruption. Like other cases of participatory budgeting, outcomes were not uniform, and transitions in national leadership hindered institutionalization.
Garvie *et al.* (2022)	Estimation hearings have been compromised by individuals participating and distorting the actual outcome of the accountability process due to the personal interests of participants and their control over the discussion's language.
Wagner (2021)	The influence of geographic location, particularly central southern United States, has a considerable effect on compliance with the Freedom of Information norm. Results suggest the importance of racial and political variables in outcomes and processes related to the norm.
Młynarska-Sobaczewska (2022)	The experience of committees in the selected countries leads to the conclusion that, despite playing an important role in uncovering and assigning blame for failures and mismanagement, they are losing their capacity to enforce government accountability.
Blas *et al.* (2022)	Transparency, open government, accountability, access to information, and e-government are the most viable options for modernizing the Peruvian state and democratizing power. Additionally, having better-informed and more participative citizens is relevant.
Shahab *et al.* (2021)	The results of this study show that the main barriers to e-participation in Iran are attitudes toward participation, the structure and culture of the planning system, and the staff's capacity to interact with the public.
Galli *et al.* (2020)	They suggest that there is a statistically significant clustering of transparency in Italian municipalities that follows a dichotomous pattern, i.e., very low or very high. Furthermore, empirical analysis shows that spatial dependence is relevant and transparency mimetic behavior occurs among neighboring municipalities.

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Agyemang (2024)	Accountability suggests considering both personal and organizational/institutional aspects, informal and formal, powerful and less powerful, as well as historical and current contexts. The existence of racial and gender inequality requires accountability mechanisms to control abuse of power, communication failures, respect, and transparency, helping ensure that all citizens have equal rights.
Binh & Giai (2022)	Local government transparency is related to citizen participation and government accountability, but not to other aspects such as public administrative procedures, quality of public services, and corruption control.
Waylen & Southern (2021)	Both male and female officials engage in corrupt behaviors similarly when accountability is low. However, when accountability is high, they respond differently and are treated differently for actions perceived as incorrect.
Wu & Christensen (2021)	Despite the implementation of new policies and laws, corruption among village and municipal officials remains extensive and difficult to eliminate in the short term. There is also room for improvement in accountability.
Makanga *et al.* (2025)	Public entities implementing oversight mechanisms and management structures involve stakeholders and create an ethical work environment that enhances public accountability.
Carlin *et al.* (2021)	Restrictions on access to information distort public perception of economic performance. Accurate assessment of government accountability and democratic responsiveness is required.
Njoku (2021)	Organized civil society must participate as a vital and equal partner in addressing security issues. Excluding NGOs dedicated to political advocacy from security measures is counterproductive, potentially silencing public demands for transparency, accountability, and justice, which entrenches insecurity and hinders humanitarian interventions.
Quayle *et al.* (2020)	The level of observed accountability is influenced externally by community demands and political cycles, and internally by a hierarchical chain of command, collaboration among municipal workers, and the political interests of their leaders.
Ewetan *et al.* (2020)	Fiscal federalism fails to mitigate long-term corruption in Nigeria due to low bureaucratic quality and ineffectiveness in maintaining law and order.
Esparza (2024)	The lack of clarity, which facilitates fraud, not only deteriorates citizen trust but also adversely impacts economic progress and equitable distribution of resources. Transparency and accountability are fundamental supports for the integrity and efficiency of governmental institutions.
Guerra (2022)	Transparency increases democratic controls; however, further exploration of the causal relationship, as well as the quality and scope of such democratic controls, is necessary.
Páez *et al.* (2023)	Dominant ideas about transparency and accountability are linked to the changes governments must implement to address socioeconomic issues. They are also connected to administrative methods and procedures, system reforms, trust, progress, digital administration, the right to information, clarity in organizations, reliability, and integrity.

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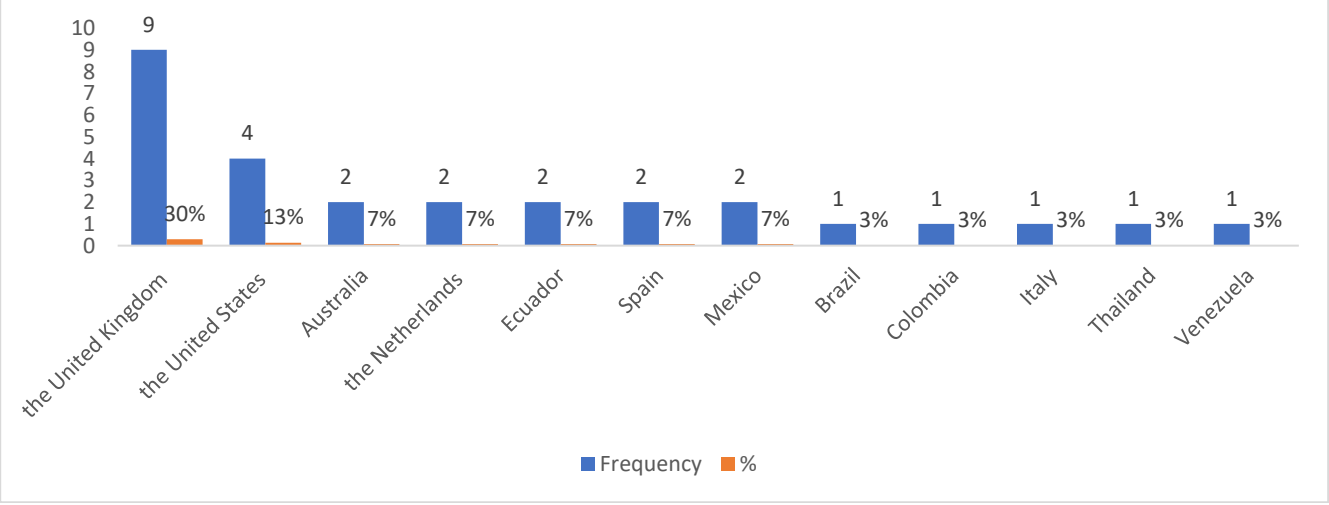
Lara (2025)	Despite budgetary and programmatic efforts, citizens still consider the lack of infrastructure a serious problem. An information and monitoring system is needed to be used by citizens, serving as a resource to enhance transparency in government actions.
Osorio-Sanabria & Barreto-Granada (2022)	Transparency should not be presented as a unilateral government declaration; it must recognize the particularities of the individual it seeks to reach, making it necessary to consider various factors to meet public information demands regarding state administration.
Cubero & Valdez (2022)	To consolidate open government policies and comply with current transparency regulations, it is necessary to continue advancing the introduction of technological infrastructure using business process management; this will achieve reliable accessibility to public information.
Arévalo-Castro & Montero-Cobo (2024)	Accountability currently requires strengthening across all public institutions in Ecuador, evident in the weaknesses of accounting policies and the methodology for conducting external audits. Nevertheless, there is a favorable general perception regarding the disclosure of financial and budgetary information.

Regarding the investigated policies and study context, 30% of the studies addressed transparency, anti-corruption policies, and accountability. The remaining topics included national standards, monitoring and quality evaluation, participatory budgeting, estimation hearings, freedom of information, investigative committees, digital citizen participation, racial and gender inequality, oversight mechanisms, civil services, and responses to climate change, collectively representing 43%, with one study each. The majority are framed within the context of governmental policies, anti-corruption guidelines, education, and health.

In terms of the origin of the included studies, the countries with the highest number of articles are the United Kingdom with 9 publications, the United States with 4, and Australia, the Netherlands, Ecuador, Spain, and Mexico each with 2 publications.

Figure 2

Frequency distribution of publications by country of origin



Note. The information is the result of a systematic exploration during the period 2020-2025

Regarding the year of publication, Table 3 shows that the year with the highest number of studies was 2021, with 8 publications (27%), followed by 2022 with 23% and 2023 with 20%. The fourth place was taken by 2020 with 13%, followed by 2024 with 10%, and finally, 2025 with 7%.

Table 3
Percentage distribution of studies by year of publication

Year	Frequency	%
2020	4	13 %
2021	8	27 %
2022	7	23 %
2023	6	20 %
2024	3	10 %
2025	2	7 %
Total	30	100 %

On accountability

Public organizations play an increasingly significant role in the governance of global, national, and subnational issues. According to the findings of Flores et al. (2023), Bonifácio and Motta (2021), Bradley et al. (2023), Bunyavejchewin et al. (2023), Warsono et al. (2023), Blas et al. (2022), Njoku (2021), Galli et al. (2020), Młynarska-Sobaczewska (2022), and Franklin and Ebdon (2020), accountability by the state is a sign of responsibility toward citizens. Wu and Christensen (2021), Garvie et al. (2022), Guerra (2022), Agyemang (2024), Binh and Giai (2022), Waylen and Southern (2021), Makanga et al. (2025), and Esparza (2024) argue that as long as accountability is conscious, grounded in current legal norms, and within controlled protocols, it can reduce the risk of corruption and improve democratic responsiveness. This aligns with the contributions of Fernández (2020), Grcheva and Oktay Vehbi (2021), Park and Gil-García (2022), and Tan et al. (2022), who advocate for transparent accountability to enable effective decision-making at an acceptable quality level.

Transparency, responsibility, and citizen participation for governance

On the other hand, highlighting the constructs of transparency, level of responsibility, and citizen participation associated with the fight against inequalities and abuse of power, authors such as Esparza (2024), Quayle et al. (2020), Ewetan et al. (2020), Guerra (2022), Bonifácio and Motta (2021), Broomfield (2023), Reggi et al. (2022), Páez et al. (2023), and Lara (2025) assert that a lack of clarity in management and limited citizen participation in oversight facilitates fraud. Moreover, this not only deteriorates community trust but also adversely affects economic progress and the equitable distribution of resources.

However, governance can also be impacted by geographic location and sociocultural relationships among inhabitants. Additionally, it may be influenced by racial and gender differences. Therefore, it is essential to emphasize what Karsono (2023) established, which indicates that citizens must have mechanisms for effective participation, and government entities must respond effectively to their demands, always within a framework of current legal norms.

Effects of deficiencies in accountability on governance

Quayle et al. (2020), Carlin et al. (2021), Wagner (2021), Shahab et al. (2021), Osorio-Sanabria and Barreto-Granada (2022), Cubero and Valdez (2022), and Arévalo-Castro and Montero-Cobo (2024) argue that failing to conduct clear accountability, along with failures in bidirectional communication, leads to inefficient governance. This is associated with a low level of responsibility and relates to a lack of political commitment. Additionally, there is a lack of a planning culture and insufficient capacity for personnel to interact with the public. Here, Ghiggo et al. (2022) and Parcerisa et al. (2022) draw attention to the need for governance bodies to establish oversight and control mechanisms that empower citizens to evaluate their performance and demand accountability in cases of observed irregularities.

Conclusions

Integrating the results shows that the implementation of accountability policies typically seeks to improve public sector performance by making processes more efficient. In this context, these policies allow civil society actors to conduct their evaluations by implementing more transparent processes and fostering participation from various sectors. However, achieving this goal often faces several challenges, including the use of information for political gain. Additionally, limitations in the competencies of public officials are observed, as they often resist having their processes and accounts audited due to potential ties to corruption networks, among other factors.

As a positive element, governments continue to strive to eradicate the publication of biased or unhelpful information and to reduce technical difficulties in developing open data access platforms. For future studies on this

topic, researchers are encouraged to propose empirical studies that combine qualitative and quantitative approaches. It is also suggested to address practical cases with quasi-experimental designs, applying standardized instruments and specific statistical methods.

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