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## Institutional Isomorphism, Accountability, and Local Government Performance in Era of Public Governance: A Conceptual Framework

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### Abstract

The concept of new public management (NPM) have been widely studied by many scholars in recent years in context of rich nations but have not and paying less attention in emerging nations. Previous literature concludes that NPM has positive and negative impact

and tends to be complicated in many countries depending on institutional factor. According to institutional theory, organizations change is influenced by institutional factors. Organization tends to change and behave by adjusting to environmental conditions, which is called isomorphism. In addition, institutional characteristics such as corruption and nepotism that occur in organizations will create self-interest motivation, low performance orientation, low participation in decision-making, low commitment as well as lack of accountability. Therefore, the conceptual framework about institutional isomorphism and local government performance are interesting for further research. When seen in an institutional context, institutions' influence on an organization's environment is quite strong and can influence organizational behavior. In addition, accountability as a driving factor for organizational change should also be considered carefully. High demands of accountability from citizens will force organization to maintain its performance in order to maintain legitimacy and external support. Therefore, in this case, accountability is also a factor of institutional environment that can impact on local government performance. Some researchers have examined the relationship between accountability and performance. But, their findings are still debatable and tend to create an "accountability paradox" due to the fact that accountability has many facets. Researchers should focus on determining

under which conditions different types of accountability can have an overall favorable effect on performance.

## Keywords

**Public governance**      **Isomorphism**

**Accountability**      **Local government performance**

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