

# Service Accountability Model in Pandemic Time in Health Department of Makassar City

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## Abstract

The Covid-19 pandemic is a challenge for government officials to maintain and meet the community's needs in the field of more integrated health services. The research method used is qualitative research. Types of phenomenological research with research stages include raising problems, submitting research statements, collecting relevant data and information, analyzing data/information and detailing according to secondary data from observations and providing ethical and emic meaning according to the results of in-depth interviews and focus group discussions. The results of the study found that the Makassar City Health Office applied a model of accountability for health services in the form of commitment, communication, coordination, capability and collaboration. Service accountability in the form of commitment has been actualized in an affective, normative, continuous and perspective manner. Communication accountability models tend to be done interpersonally, intrapersonally, in groups and in masses. The service accountability model in the form of coordination has been realized horizontally, vertically and functionally. The service accountability model is in the form of technical, tactical, practical and professional capabilities. As well as the service accountability model in the form of collaboration implemented systematically, consistently, logically and complexly.

**Keywords:** Accountability Model, Commitment, Communication, Coordination, Capability, Collaboration and Health Services

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## I. INTRODUCTION

In early 2020 the health world was stunned by the spread of a pandemic disease that occurred at the end of December 2019 in Wuhan, China, causing many Wuhan residents to die due to the Coronavirus Disease known as Covid-19. Spread with various variants starting Alpha, Delta, Gamma and finally Omicron. Based on data from WHO as of September 24 2020, at least 215 countries have been infected with a total of 31,425,029 confirmed global cases; 967,164 people died (WHO, 2021)

According to data from the Ministry of Health of the Republic of Indonesia, the number of confirmed cases as of September 25 2020 was 262,022; cases of death 10,105; recovered cases 191,853; in care of 60,064 souls. The government made several policies to prevent this virus from continuing to spread. First, the government has stipulated Government Regulation Number 21 of 2020 concerning PSBB in the framework of the Acceleration of Handling Covid-19. Second, the government emphasized the implementation of PSBB in Minister of Health Regulation No. 9 of 2020 concerning PSBB Guidelines in the context of Accelerating the Handling of Covid-19 (LAKIP Health Service Unit, 2021).

Governance in general has functions namely service delivery, development and human empowerment. These functions must be carried out simultaneously to achieve the goals of the government. One of them is the service function, where the function has a goal, namely to meet the needs of the community and prosper the community (Harahap, 2018). Public service is an extension of the government in meeting public needs (Rakhmat, 2018). Public services are the basis for government policies to focus on improving the quality of life and welfare (Anggraeny, 2017). In 2020 the government service function has experienced a decline in public policy accountability (Raba, 2020). Problematic public policies related to handling, recovery and new norms due to the impact of the Covid-19 pandemic that hit the whole world without exception to Indonesia (LAKIP Health Service Unit, 2021).

The government began to rethink seeing the situation and conditions were increasingly not conducive by making policies to return conditions to normal. The government has established a better policy than the PSBB, namely the new normal. The Ministry of Health (Kemenkes) issued Minister of Health Decree number

HK.01.07/MENKES/328/2020 concerning Guidelines for the Prevention and Control of COVID-19 in Office and Industrial Workplaces in Supporting Business Continuity in a Pandemic Situation. The success of the new normal policy requires high synergy and cooperation between the Central Government, Regional Governments and the community to ensure that health services for the community continue to run well.

Accountability for services carried out by the government during a pandemic must continue to run optimally, especially in the health service sector. The Covid-19 pandemic is a challenge for government officials to maintain and meet the community's needs in the health sector through more optimal services. In response to these problems, the government issued a policy through the Ministry of State Apparatus Empowerment and Bureaucratic Reform issued a Circular Letter Number 58 of 2020 concerning the Work System for the State Civil Apparatus (ASN) in the New Normal Order, explains that the work system for ASN must also adjust to maintain the continuity of the implementation of duties and functions in administering government and public services in welcoming the new normal order which is productive and safe from Covid -19.

Increasing accountability for services in the health sector, in this case, providing health services to the community in the new normal era, is considered very important. The new work system must also be implemented in a highly disciplined manner to achieve goals and get results as expected without putting aside the risk to the safety of employees and medical personnel who are directly involved in dealing with Covid-19 (Mufida et al, 2020).

High accountability is needed in the Acceleration of Handling Covid-19 in South Sulawesi, especially Makassar City because the process involves several parties with cross-government organizations, namely between several local government officials and government agencies such as the Mayor of Makassar, Regional Secretary, sub-district heads, village heads and the community. This is intended to harmonize and unify the activities that are being carried out. A coordinated implementation action means that the activities of various groups can be harmonious, in tune and integrated into achieving common goals (Afendi et al., 2020).

The success of an area in protecting its people in handling Covid-19, especially Makassar City is not solely determined by the Health Service, but also determined by the role of other agencies or institutions such as the Makassar City Regional Disaster Management Agency (BPBD), Police, TNI, District, Ward. and Satpol PP as well as community participation which is subjects and objects that are interrelated (Palit C. L, 2020). The problem of service accountability is part of the government's handling of public health problems.

The fact that occurs in the administration of government, accountability is the dominant factor in the success and failure of the government in carrying out its functions. (Febrian, 2018). Accelerating the handling of Covid-19 requires accountability to handle and prevent various overlapping service work to be able to utilize the allocated funds effectively and efficiently (Fauzi, 2020).

Service accountability is a form of obligation to provide accountability or to answer and carry out tasks to parties who have the right or authority to request information or accountability. Gafar (2019) every position holder who is mandated by the organization must be accountable according to his profession. This means service accountability is a form of apparatus responsibility in carrying out its work. Arifiyadi (2018) accountability is the authority given to someone to be accounted for according to their potential. Accountability always explains the authority that is carried out to be accountable to the organization. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public. Accountability explains the work authority given to him to be accounted for.

Service accountability is a matter of authority and responsibility given to individuals, groups or organizations to be accounted for. Steband (2017) accountability has an essential value for carrying out the mandate of authority and then being accountable for it as an important value in developing work. Turner and Hulme (2018) accountability is a necessity for public sector institutions to put more emphasis on horizontal and vertical accountability. Syahrudin (2018) accountability is the ability to provide answers to a higher authority for the actions of a group of people against the wider community in an organization. Sedarmayanti (2019) accountability, namely the embodiment of the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set through the media of accountability which is carried out periodically.

This study applies 5C accountability as a common approach to assessing service accountability including commitment, communication, coordination, capability and collaboration. Assessing the existence of an organization, carrying out five embodiments of service accountability. The 5C concept is a work assessment concept to create accountable work results for organizations and the public. The implementation of 5C is a measure or assessment of work that can be accounted for.

The substance of 5C accountability can be explained in detail by Piano (2018) each organelle of the organization carries out work according to the 5C concept to realize the expected service accountability. The following describes the 5C construction as a substantial service accountability approach. Commitment is a work pillar that guides each individual to be committed to carrying out their work properly so that accountability is realized as expected. The substance of accountability-oriented commitment is affective (advancing the

organization), normative (obeying organizational rules, continuous (realizing organizational goals) and perspective (maintaining organizational success).

Communication is the embodiment of work that is needed by each individual in discussing, discussing and discussing administrative work properly to realize service accountability. The substance of the communication will build the creation of interpersonal, intrapersonal, group and mass. Coordinating is the embodiment of work that is integrated for each individual in developing and carrying out work towards the expected service administrative accountability. The substance of work coordination can be carried out based on horizontal, vertical and functional coordination.

Capability is a working embodiment of the access that each individual has in carrying out his work to realize the expected service accountability. The substance of work capabilities includes technical, tactical, practical and professional capabilities. As well as collaboration is a form of integrated work, which must be owned by each individual in developing his work to realize service accountability in an orderly and orderly manner. The substance of collaboration guides each lecturer to work systematically, consistently, logically and complexly.

## II. RESEARCH METHODS

The research method used is qualitative research. Sugiyono (2018) research is used to investigate, find, describe and explain the features of the object under study according to scientifically justifiable data and information. The type of research used is phenomenological research to pay attention to and examine the focus under study, looking at various observations related to behaviour and extracting meaningful data and information based on the results of observations. The purpose of this research is to explain the phenomenon in depth and show the importance of the depth of the data and information studied. The stages of the research include raising problems, submitting research statements, collecting relevant data and information, analyzing data/information and detailing according to secondary data from observations and providing ethical and emic meaning according to the results of in-depth interviews and focus group discussions.

## III. RESULTS AND DISCUSSION

Better development of public bureaucratic accountability in the health sector must be supported by superior human resources (Kumorotomo, 2019). This is relevant to efforts to realize public bureaucratic accountability in an integrated manner (Raba, 2020). The results of the research show that the accountability model for health services must be carried out as well as possible and consistently according to their duties and obligations in providing health services to the community. Especially during the current pandemic is a tough challenge for the government in providing the best solutions for health services.

The findings show that the application of the service accountability model at the Makassar City Health Office includes commitment, communication, coordination, capability and collaboration described based on the support of direct observation data and findings of a comparative model from references related to accountability.

**Commitment**  
The commitment of the apparatus to carry out their duties and functions properly in a responsible manner is an element of service accountability. The commitment in question is in the form of affective, normative, continuous and perspective commitments in providing health services during a pandemic. The following is secondary data, a graph of the percentage of employee perceptions about commitment to providing services during a pandemic:

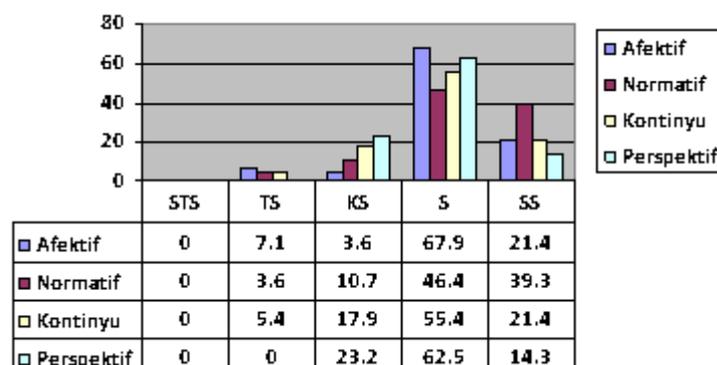


Figure 1. Percentage of Service Accountability Model Perceptions based on Apparatus Commitment

Source: Secondary data from Rusdin's observations, 2022.

Figure 1 above shows the perceptions of apparatus commitment with the four assessment statement items in general showing that perceptions are in the agreed assessment category, both affective, normative, continuous and perspective commitments with percentages ranging from 46.4 percent to 67.9 percent. This shows the commitment of the apparatus as a service accountability model that is applied in the health sector during a pandemic is further enhanced.

The secondary data is strengthened by the results of interviews and conclusions from Focus Group Discussions (FGD), such as the presentation of a matrix on a commitment to accountability for health services:

**Table 1**  
**Healthcare Accountability Commitment Matrix**

Commitment	Ethics	Emik	FGD
Affective	Providing the best health services for the public during a pandemic	Various health service policies have been implemented to the public	It takes a strong commitment, adhered to, disseminated and maintained in realizing the accountability of health services to the public
Normative	Comply with the rules according to instructions from the central government to the sub-districts in providing health services to the public	Comply with and comply with government rules and policies consequently	
Continuous	Disseminate the best health service policy rules for the public	Consistent with the policies directed by the leadership in following up on public services	
Prospective	Maintain all integrated health service policies to the public	Public service as an orientation to realize the quality of public services	

Source: Interview Results, 2022

The matrix above regarding the commitment to health service accountability concluded that every health service must be held accountable with high commitment.

**Communication**

The service accountability model is seen from communication as an effort to realize the implementation of well-implemented health service policies during a pandemic. Communication must be able to be conveyed and realized properly to each apparatus so that delivery to the community is carried out interpersonally, intrapersonally, in groups and the masses.

The following is a secondary data graph of the percentage of perceptions based on communication indicators on the service accountability model:

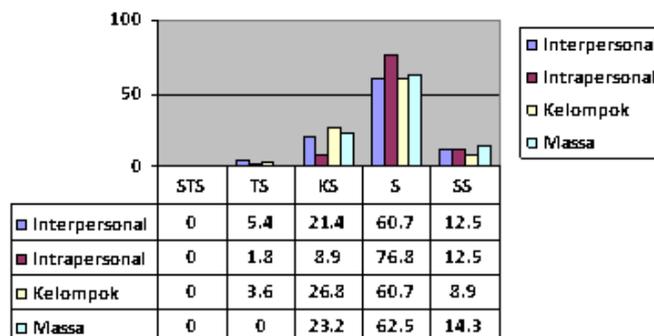


Figure 2. Percentage of Service Accountability Model Perceptions based on Apparatus Communication

Based on the data in Figure 2 above, the communication indicators with the four assessment statement items generally indicate perceptions are in the agreed assessment category, both interpersonal, intrapersonal, group and mass communication with percentages ranging from 60.7 percent to 76.8 percent. The percentage of perceptions shows an assessment of > 50 percent. This shows that the communication indicator applied by the

apparatus as a service accountability model that is implemented is quite good, it just needs to be further improved.

The secondary data is strengthened by the results of interviews and conclusions from Focus Group Discussions (FGD), such as the presentation of a matrix on the communication of accountability for health services:

**Table 2**  
**Healthcare Accountability Communication Matrix**

Communication	Ethics	Emik	FGD
Interpersonal	Communication between two or more people regarding health services has been actualized to the public	In an integrated and transparent manner health services have been communicated to the public	Intensive communication is carried out to involve the public in health service programs and activities
Intrapersonal	Personal communication in providing services has been done in an empathetic manner to the public	Empathy service is a response and sensitivity in conveying health service information	
Group	The agency and its staff actualize health services in an integrated manner	The Health Service always informs the public about health services in a transparent manner	
Mass	Making advertisements and socializing health education to the public is intensively carried out	Growing public awareness through public communication	

Source: Interview Results, 2022

The matrix above regarding the communication of health service accountability concludes that health service programs and activities must be communicated to the public in a transparent and integrated manner.

**Coordination**

Service accountability in the form of coordination is the actualization of work forms and actions carried out by the apparatus in developing and cooperating with full responsibility for the work they carry out in providing health services. Coordination is carried out in the form of horizontal coordination, vertical coordination and functional coordination.

The following is a secondary data graph of the percentage of perceptions based on coordination indicators for the service accountability model:

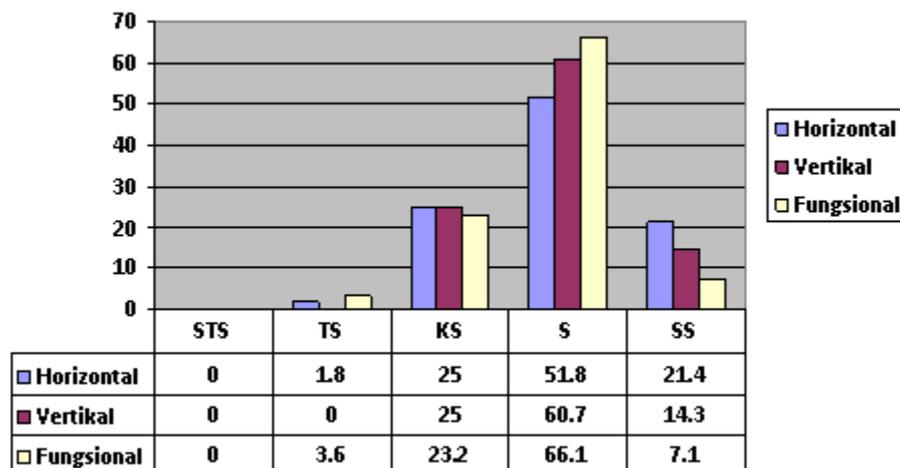


Figure 3. Percentage of Service Accountability Model Perceptions based on Apparatus Coordination

Based on the data in Figure 3 above, the coordination indicator with the three assessment statement items generally shows that perceptions are in the agree on assessment category, both horizontally, vertically and functionally, with percentages ranging from 51.8 percent to 66.1 percent. The percentage of perceptions shows

an assessment of > 50 percent. This shows that the coordination indicator applied by the apparatus as a service accountability model that is implemented is quite good and needs to be further improved.

The secondary data is strengthened by the results of interviews and conclusions from Focus Group Discussions (FGD), such as the presentation of a matrix on the coordination of accountability for health services:

**Table 3**  
**Healthcare Accountability Coordination Matrix**

Coordination	Ethic	Emic	FGD
Horizontal	Apparatus and colleagues work hand in hand to provide the best service to the public Collaboration is the key to success in providing health services	Collaboration is the key to success in providing health services	Cooperation, integration and interests and goals are the essential values of a coordination of public health services
Vertical	Leaders and their subordinates consistently provide good health services. Leading style influences subordinates to provide the best service	Leading style influences subordinates to provide the best service	
Diagonal	Leaders, subordinates and partners support each other in providing health services. Interests and goals determine the success of public health services	Interests and goals determine the success of public health services	

Source: Interview Results, 2022

The above matrix regarding coordination of health service accountability concludes that successful coordination is leadership, subordinates, colleagues and partners jointly developing interests and goals to realize integrated health services.

**Capability**

Service accountability in the form of capability is the actualization of the ability and expertise of the apparatus to carry out their work by their responsibilities. The capabilities in question include technical, tactical, practical and professional capabilities. The following is a secondary data graph of the percentage of perceptions based on capability indicators for the service accountability model:

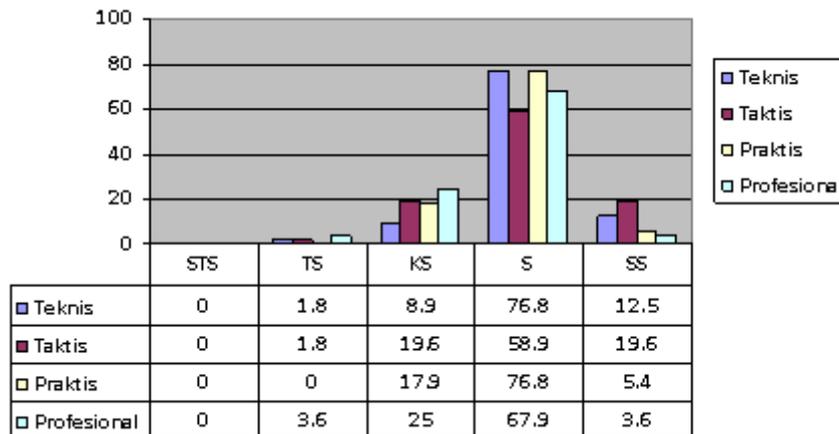


Figure 4. Percentage of Service Accountability Model Perceptions based on Apparatus Capability

Based on the data in Figure 4 above, the capability indicators with the four assessment statement items generally indicate perceptions are in the agreed assessment category, indicating that the apparatus has technical, tactical, practical and professional capabilities. The percentage of perceptions shows an assessment of > 50 percent. This shows that the capability indicator applied by the apparatus as a service accountability model that has been implemented is good, so it needs to be maintained and further improved.

The secondary data is strengthened by the results of interviews and conclusions from Focus Group Discussions (FGD), such as the presentation of a matrix on the capabilities of accountability for health services:

**Table 4**  
**Healthcare Accountability Capability Matrix**

Capability	Ethic	Emic	FGD
Technical	Using all service facilities to realize the ease and smoothness of serving the public	The available facilities are technical instruments that support the success of health services	Everyone is required to work according to their capabilities to be placed in accordance with their abilities, skills and mastery
Tactical	Carry out the duties and functions in accordance with organizational rules and leadership policies in providing public health services by consensus	Efficient and effective rules and policies tactically define public healthcare	
Practical	Providing services according to the needs, expectations and goals of the public from the health services they receive	Providing quality and satisfying services	
Professional	Carry out the profession in accordance with the code of ethics in providing health services	Work in accordance with the profession and professionalism	

Source: Interview Results, 2022

The matrix above regarding the capability of accountability for health services concludes that everyone is placed according to specifications oriented to capabilities according to service accountability including in health services.

**Collaboration**

Service accountability in the form of collaboration is the behaviour and actions taken by the apparatus to develop their work in an orderly and orderly manner together in work accountability. The collaboration in question is systematic, consistent, logical and complex.

The following is a secondary data graph of the percentage of perceptions based on collaboration indicators on the service accountability model:

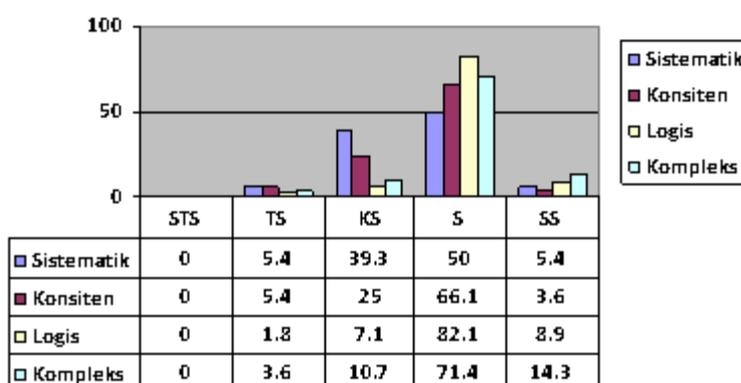


Figure 5. Percentage of Service Accountability Model Perceptions based on Apparatus Collaboration

Based on the data in Figure 5 above, the collaboration indicator with the four assessment statement items generally shows that perceptions are in the agreed assessment category, indicating that the apparatus has implemented collaboration in a systemic, consistent, logical and complex manner. The percentage of perceptions shows an assessment of > 50 percent, which is between 50 percent and 82.1 percent. This shows that the collaboration indicators applied by the apparatus as a service accountability model are already good and need to be maintained.

The secondary data is strengthened by the results of interviews and conclusions from Focus Group Discussions (FGD), such as the presentation of a matrix on the collaboration of health service accountability:

**Table 5**  
**Healthcare Accountability Collaborative Matrix**

Colaboration	Ethic	Emic	FGD
Sistematic	Carry out the duties and functions according to the system, SOP and code of ethics in public health services	Systematic work as a condition and feasibility in combining the best public services	Providing services in collaboration according to systematic, consistent, logical and complex in realizing integrated health services
Consistent	Carry out service systems and rules in accordance with applicable standards of eligibility and consensus	Consistent with organizational rules and leadership policies in providing services	
Logic	Work with reasonable judgment with rational dedication in providing services	Actualize every service activity according to careful and logical considerations	
Komplex	Doing work in an integrated, directed and goal-oriented manner on an ongoing basis	Integrated and integrated work on health care goals	

Source: Interview Results, 2022

The matrix above regarding the collaboration of health service accountability concludes that each service must be carried out systematically by paying attention to the consistency of logically acceptable services and integrated into the complexity of services.

Based on the interview results and FGD recommendations, the following health service accountability model was found:

Implementation of the 5C pillars or in Indonesian terms known as 5K, for an organization in carrying out work to realize service accountability is important and necessary. Therefore, the pillar of commitment is important in realizing service accountability. According to Allen and Smith (2019) organizational commitment is an important part of service accountability. Organizational commitment is built on four constructs, namely affective commitment, normative commitment, continuous commitment and perspective commitment, as shown in the accountability model image below:



Figure 6. Organizational Commitment

Furthermore, the findings of the pillars of the accountability model in the form of communication, and effective organization. The DeVito model (2019) organizational communication is sending messages from communicators to communicants to mutually understand the intentions and goals to be communicated. The form of communication in its application is in the form of interpersonal communication, intrapersonal communication, group communication and mass communication. This form of communication is interrelated in influencing the creation of service accountability. In more detail, this relationship is described as follows:

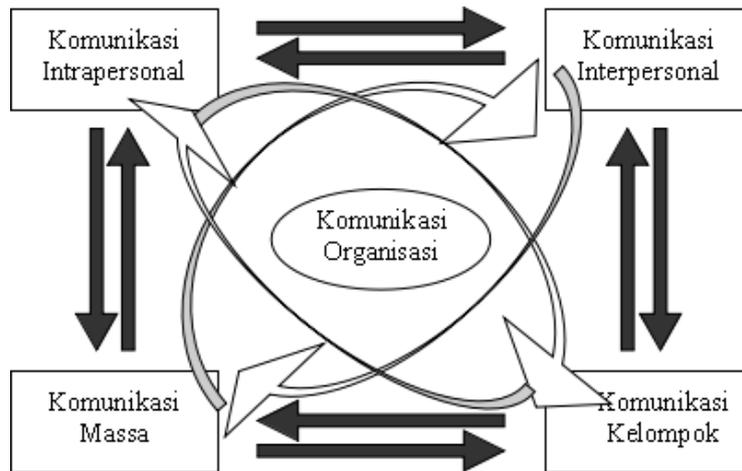


Figure 7. Organizational Communication in Accountability

The next accountability model is coordination. Coordination in an organization is needed to produce accountability. Every apparatus in an organization must always coordinate with each other. Norton (2019) coordination applied in an organization is classified into three forms, namely horizontal, vertical and functional coordination. This can be seen in the figure below regarding the coordination relationship model in organizational service accountability.

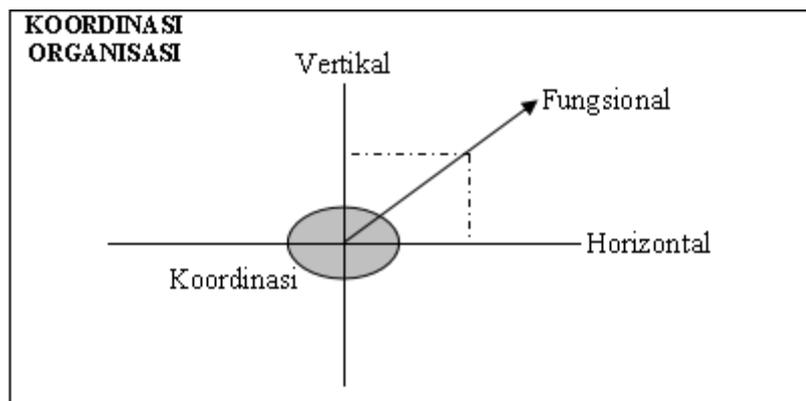


Figure 8. Organizational Coordination in Work Accountability

The next accountability model is capability as the ability of the resources owned by the organization in developing an authority or obligation that must be carried out in an accountable (accountable) manner. According to Donald and Gibson (2019), technical, tactical, practical and professional capabilities play an important role in the organization. As shown in the image below, a map of the potential capabilities of human resources in the organization.

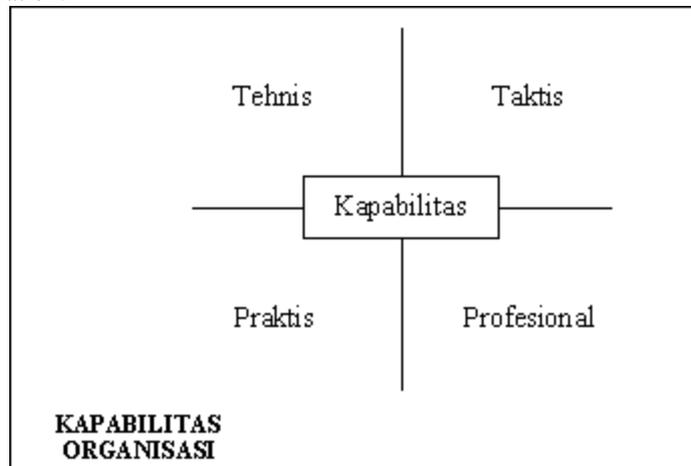


Figure 9. Organizational Capability in Accountability

The last pillar of accountability is collaboration, which is the behaviour and actions of human resources within the organization to carry out their work activities in a systematic, consistent, logical and complex manner to realize service accountability. Dessler and Thompson (2019) the progress and modernity of the world of work are inseparable from systemic collaboration that is logically consistent in integrated complexity. The following shows a picture of work collaboration in an advanced and modern organization:

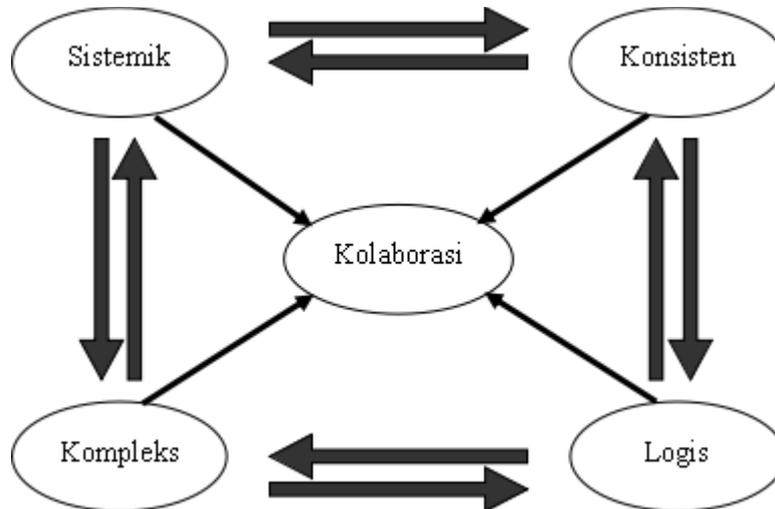


Figure 10. Organizational Collaboration in Service Accountability

These models resulted in the findings of a new model found by Rusdin (2022) in the form of an integrated health service accountability model as described below:

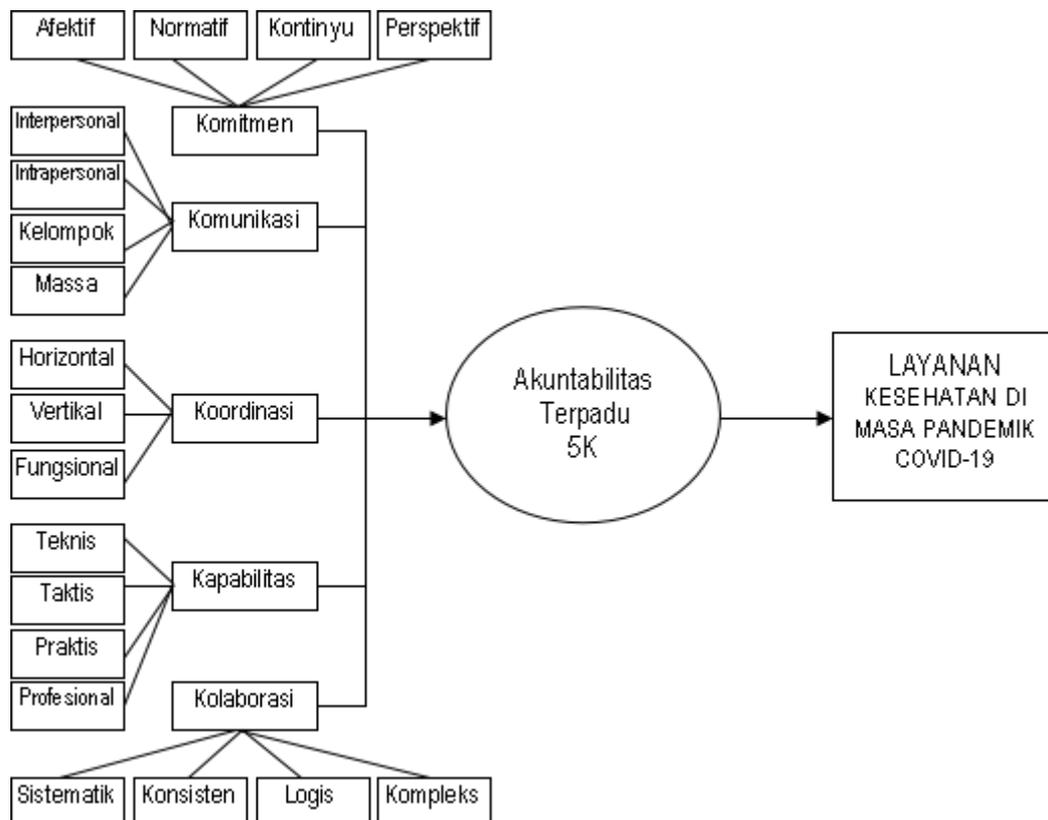


Figure 11. The Integrated Health Service Accountability Model

This integrated health service accountability model is a finding after going through studies from various references. The concept of integrated accountability or commonly known as the 5C integrated accountability concept by its originator. Piano (2018) public accountability of an organization includes

commitment, communication, coordination, capability and collaboration. This concept is used by an organization as an assessment to find out the accountability for achievements or results of work. Turner and Hulme (2018) accountability is the key to organizational work accountability.

Accountability is inseparable from commitment. Rakhmat (2018) commitment is part of a person's behaviour in an organization administratively and public accountability is actualized in realizing organizational goals. Ifunanya et al (2022) research results found that affective, normative, continuous and perspective are a series of commitments that are very much needed to realize public accountability. As is the case with the results of this study, commitment to health services must be directed towards an advanced service organization, coded ethically, sustainably and oriented to excellence in service.

Miller (2022) carrying out public accountability is inseparable from organizational communication. The key to the success of an organization in realizing its goals is inseparable from communication as an important instrument in managing the organization (Mumby and Khun, 2022). Communication is an essential element of realizing organizational goals (Wrench et al, 2015). This opinion is relevant to the importance of communication as part of accountability to realize health services. As researched by Baker (2017) found that interpersonal, intrapersonal, group and mass communication determine the effectiveness of communication in effective service to realize public service accountability. This is also relevant to research findings that communication as part of accountability is needed as a service instrument in realizing organizational goals and the public interest.

Developing organizational services always requires coordination and accountability from one line to another within the organization (Raba, 2020). Coordination dynamics are formalized in horizontal, vertical and functional coordination in public accountability (Jirsa and Kelson, 2017). Every element of coordination is integrated into the accountability system (Wijesekera, 2018). This is relevant to the importance of institutionalized, integrated and systematic coordination in organizational dynamics including in service programs and activities. As the findings of research conducted by Vrijhoef (2021), the organization has succeeded in actualizing work coordination under integrated, systematic and institutionalized service dynamics. This is relevant to research findings regarding the accountability model in which one of the elements is the realization of coordination in carrying out service activities consistently and sustainably.

Equally important is the actualization of the capabilities possessed by the organization in demonstrating accountability. Comin et al (2020) the most important potential in an organization is a capability that is easily actualized, assessed and integrated into the core of organizational accountability. The significance of knowledge and innovation capabilities and progress is organizational accountability (Annie Un, 2017). Like the findings of research conducted by Osmani (2020) capability is organizational capital in handling a prospective capability to realize public accountability. This is relevant in strengthening the findings of this study that one part of health service accountability is carrying out elements of technical, practical, tactical and professional capabilities based on knowledge, innovation and progress.

Part of the accountability needed by the organization is collaboration. Morgan (2018) organizational collaboration is essential for achieving goals. Therefore, in a work team, integrated collaboration is needed (Lasater, 2022). Forms of collaboration in work teams include systematic, consistent, logical and complex (Dominico et al, 2018). The essence of organizational collaboration is to strengthen accountability consistently within an organization. as found by Opara et al (2021) that organizational collaboration makes work teams unified in realizing organizational goals. This research strengthens the results of this study which proves that accountability for public health services is easy to actualize if there is a systematic collaboration with work procedures and consistent implementation of policies that are logically understandable and complex in implementation.

#### **IV. CONCLUSION**

The Makassar City Health Office has implemented an accountability model for health services in the form of commitment, communication, coordination, capability and collaboration. Service accountability in the form of commitment has been actualized in an affective, normative, continuous and perspective manner in service activities. The accountability model in the form of communication tends to be done online rather than offline. Internet media as a communication instrument that is applied online in administrative service activities both interpersonal, intrapersonal, group and mass.

The service accountability model in the form of coordination has been realized and implemented by coordinating horizontally, vertically and functionally regarding programs and activities according to the main duties and functions of health services. The service accountability model in the form of capability shows that the apparatus already has the capability in providing and managing services technically, tactically, practically and professionally. As well as the service accountability model in the form of collaboration applied as an important consideration to facilitate the realization of optimal health services, it has been implemented systematically, consistently, logically and complexly.

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