Check for updates

Jurnal Akuntansi dan Auditing Indonesia

Disclosure of expectation gaps: Determinants and influence on the level of public trust in privilege funds

Fenny Mufidta*, Dekar Urumsah
Department of Accounting, Universitas Islam Indonesia, Yogyakarta, Indonesia
*Corresponding author email: fenny.mufidta@gmail.com

ARTICLE INFO

ABSTRACT

The public expectation gap is an issue that is often discussed in the management of privilege funds. The public expectation that privilege funds can be used to finance various sectors is one of the gaps in expectations. Trust is key in synergizing or connecting the state, government and society. However, the discrepancy between public expectations and the existing conditions for managing the privilege fund is one of the causes of the expectation gap. This prompted this study to analyze the factors of the expectation gap that affect the level of public trust in the management of privilege funds. This research uses a quantitative approach with descriptive content analysis. The object of research is people who live in the Special Region of Yogyakarta. Data sources came from respondents through offline and online questionnaires. The analytical tool relies on SmartPLS 4.0, this refers to the number of samples used is not large but the model built is complex. The findings show that the public expectation gap affects the decline in the level of public trust. This research is expected to help identify problems that arise due to a mismatch between expectations and reality. So that it can restore public confidence that tends to feel disappointed and grow suspicion in the implementation of privilege fund activities. With the improvement or adjustment of policies that are more in line with public expectations, the public will feel more valued and recognized. This can increase public participation in planning, monitoring and program implementation. So that it will not lead to a crisis of legitimacy for the concept of privilege itself.

Introduction

In recent years, the Privilege Fund has become an important issue in the context of social and economic development in the Yogyakarta. The Privilege Fund, which continues to increase every year, is expected to deliver the nation (Badan Akuntabilitas Keuangan Negara, 2020). The management of the Privilege Fund is an effort made by the government to improve the welfare of the public, especially those in difficult economic conditions. By using the funds to lease village treasury land that can be utilized by the poor, it is expected to provide opportunities for them to increase their income and reduce poverty levels (Inspektorat DIY, 2023). However, a lack of knowledge about the policies of the Privilege fund allocation often leads people to have a bad opinion of the government's performance due to the high poverty rate.

Studying the gap between public and government can provide insight into the importance of involving public in decision-making processes that can affect their lives. Awareness of fairness and transparency in the use of privilege funds is increasing. The gap between the public and the government in terms of privilege funds also highlights the importance of communication and openness between the two parties. When there is a perception gap or public dissatisfaction with the privilege funds, good communication and openness from the government can help address the issues and build trust. By understanding public perceptions and needs, the government can design more responsive and effective policies. Research in this area can produce policy recommendations that are useful for the government in managing the Privilege Fund. It allows the government to know what the people want and whether it is in line with the current situation.

Expectation gaps related to privilege funds can occur when people's expectations of the use of privilege funds do not match the reality or performance of the management of these funds. This can be caused by a lack of transparency and accountability in the management of privilege funds, as well as a lack of public participation in the decision- making process regarding the use of these funds (Mufidta & Urumsah, 2024). Therefore, it is important

for the government and regulators to improve and enhance the management of privilege funds in order to meet the expectations and needs of the public, and increase public trust in the use of these funds. The Privilege Fund itself is used to fund certain additional authorities possessed by the Special Region of Yogyakarta in addition to the authorities specified in the Regional Government Law (Kemenkeu, n.d.).

The public expectation gap in the management of privilege funds is an important factor in knowing the level of public trust. This is the same as satisfaction or dissatisfaction arises from comparing the performance of a product or service by customers with predetermined standards. Positive disconfirmation occurs when performance exceeds expectations, resulting in customer satisfaction. Zero disconfirmation occurs when performance meets expectations, resulting in customer satisfaction. Negative disconfirmation occurs when performance is below expectations, resulting in customer dissatisfaction (Expectation Theory, 2000).

The structure of this research includes the first section which presents the background of the research. Then the theoretical framework and hypothesis development. Furthermore, the research model tested through quantitative field studies and hypotheses are presented. The research sample and data analysis based on PLS are presented in the research methods section. Furthermore, the research results are discussed, and this study ends with the conclusion of the research results.

Literature Review

Expectancy Theory

This expectancy theory was proposed by Victor H. Vroom who argues that the force that motivates a person to work hard in his job depends on the reciprocal relationship between what he wants and needs from the results of the work. How much he believes the company will provide satisfaction for his desires in return for his efforts (Victor, 1964). Expectancy theory aims to determine activities that create desirable expectations for employees. This theory assumes that individuals value certain action strategies, such as working and exerting more effort, and engaging in activities that are expected to bring rewards, such as salary increases or awards, that are valuable to individuals (Kurnia, 2013).

Expectancy Disconfirmation Theory (EDT)

A study tested the disconfirmation model of citizens' expectations of satisfaction with local government using data from an online panel of over six hundred US adult (Ryzin, 2006). The study found that the basic expectancy disconfirmation model confirmed when using subtractive disconfirmation, but not when using perceived disconfirmation, which questions the policy and management implications of previous studies. A meta-analysis examined the expectancy-disconfirmation model and citizens' satisfaction with public services. This study found that the expectancy-disconfirmation model has become the main approach in explaining citizen satisfaction with public services (Zhang, Chen, Petrovsky, & Walker, 2021). Expectancy Disconfirmation Theory has been studied in public trust research, particularly in the context of citizen satisfaction with public services and local government. Previous research has examined the expectancy-disconfirmation model of citizen satisfaction with local government and public services, as well as the determinants of public trust in business.

Trust Theory

The theory states that as levels of trust increase, unhealthy dynamics begin to dissipate, increasing group functionality and creating a safe space for dialog, debate and problem solving (Gibb, 1972). Trust theory is a concept that explains the importance of trust in human systems, ranging from families and friendships to work teams and societal institutions. Trust theory argues that trust is the basis for higher functioning in all human systems, and it is a spectrum from high fear to high trust. The higher the level of trust, the more creative, innovative, dynamic and effective the group or organization is. Trust theory is based on the idea that trust is ultimately about vulnerability, and it occurs when there are greater potential losses than potential gains.

Research Model and Hypothesis

This research will explore expectancy theory, EDT and trust theory seen from the context of public expectations (policy, information disclosure and socio-economic conditions) and government performance. The research model can be seen in Figure 1.

Public expectations are the hopes, desires, or ideals that people strive for in their lives. People often have greater expectations than what the government has done, as in the case of the Banda Aceh Municipal Government, which has greater expectations than what we have tried (wbna, 2012). Public trust is important for the government in carrying out the policies that have been set. When people trust the government, the government can carry out

policies without being coercive or forceful (Ratnasari, 2015). The importance of public information disclosure lies in improving the quality of service to the public, certainty of public services, ease of service, and increasing public trust in public service agencies (Mandasari, 2020). The definition of socio-economic status means a situation that shows the financial ability of the family and the material equipment it has, where this situation is good, sufficient, and lacking (Winkel, 1997).
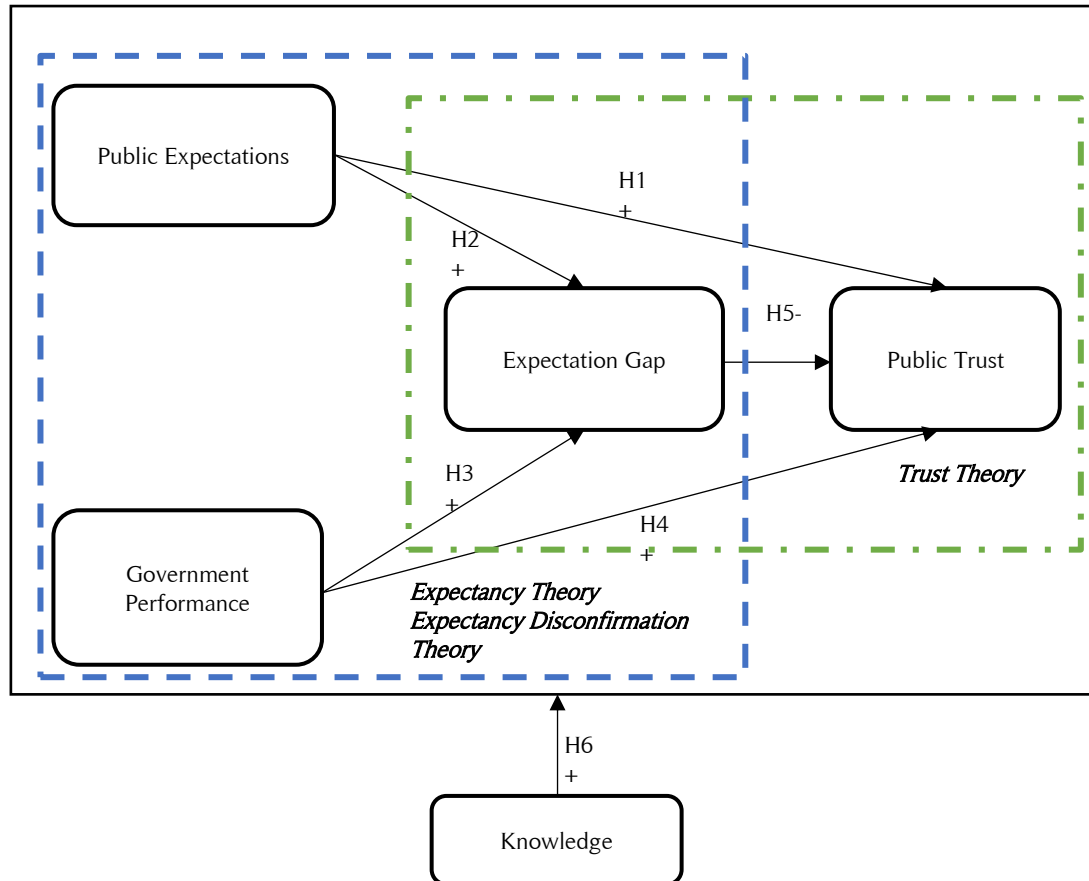

Figure 1. Research Model of determinants and influences on public trust

In the theory of disconfirmation of expectations, it is explained that positive disconfirmation, i.e. better performance than expected means low expectations. negative disconfirmation, i.e. worse performance than expected means high expectations. Whereas confirmation is that the performance is the same as expected or expectations. It involves the process by which individuals form and manage their expectations of an event or experience, and then assess the extent to which reality matches those expectations. Disconfirmation theory creates a framework for understanding how individuals respond to differences between their expectations and actual experiences. If people have high expectations of government and public institutions, they tend to have higher levels of trust in the performance and integrity of these entities. High expectations may include expectations of good public services, fairness in policy, transparency in decision-making, and the government's ability to meet the basic needs of citizens. With the emergence of this description, the following hypothesis is proposed:

H_1: Public Expectations have a positive effect on public trust

H_2: Public Expectations have a positive effect on the expectation gap

Government performance is a description of the achievement of government goals and objectives as a description of the agency's vision, mission and strategy (Anwarudin, 2018). Factors that influence Public Trust in Government result in that Government Expenditure, Government Performance, and good governance have a positive influence on Public Trust in Government (Rahmat, 2013). Public trust is important for the government in carrying out the policies that have been set. When people trust the government, the government can carry out policies without being coercive or forceful (Ratnasari, 2015). Performance refers to something related to the activity of doing work, in this case including the results achieved by the work (Outley, 1995). The relationship between service performance and disconfirmation can be known from the disconfirmation paradigm proposed by (Patterson, 1993). The relationship between performance and disconfirmation is explained by involving expectations. From the description put forward by Patterson, we know that high perceived performance will result in positive disconfirmation, otherwise if the

perceived performance is low it will result in negative disconfirmation. Trust theory focuses on aspects such as integrity, competence, transparency, and fairness as factors that shape public trust. With the emergence of this description, the following hypothesis is proposed:

H_3: Government performance has a positive effect on the expectation gap

H_4: Government performance has a positive effect on public trust

The Expectation Gap refers to the difference between people's expectations and desires and the reality encountered (Setyorini, 2005). When there is a gap between people's expectations of the government and the actual performance of the government or public institutions, this can affect the level of public trust in these entities. This is because the allocation of the Privilege Fund is not only intended for certain interests, but all DIY people (Widayat, 2022). In addition, there is an expectation that the management of the Privilege Fund can involve all relevant parties, without any tendency towards exclusivity. The expectation gap occurs when people have high hopes or expectations of the government or public institutions, but the actual performance of these entities does not reach these expectations or does not match expectations. This can occur in various aspects, such as inadequate public services, policies that are considered unfavorable to the public, or issues of corruption and abuse of power. When an expectation gap occurs, people can become disappointed and lose trust in the government or public institutions. This sense of dissatisfaction can lead to decreased levels of trust, and people may become more skeptical and less trusting of government promises or commitments. This is in line with customer satisfaction is a person's feeling of pleasure or disappointment that arises after comparing his perceptions or impressions of performance below expectations, the customer is not satisfied (Kotler, 2003). With the emergence of this description, the following hypothesis is proposed:

H_5: Expectation gap negatively affects public trust

Public knowledge refers to people's recognition and understanding of various aspects of life (Fauziah, Mulyana, & Raharjo, 2015). Knowledge of the privilege funds provided by the Central Government to assist the development and preservation of culture, as well as for the welfare of the public (Astuti, 2022). If the public has received information on government performance in a transparent manner, it can increase public knowledge of how the government's performance conditions actually are. Increased knowledge helps increase public trust in government organizations (Cook, 2010). Public trust can affect knowledge, and vice versa. Research shows that public trust is a complex concept that is influenced by various factors, including public expectations, experiences, and perceptions that the entities involved can be trusted (Brunk, 2006). Therefore, better knowledge of public expectations in terms of policy, information disclosure, socioeconomic conditions, and government performance can minimize the expectation gap and increase public trust in the management of privilege funds. If people have adequate knowledge in some of the aspects above, then they are able to distinguish things that will lead to expectation gaps. With the emergence of this description, the following hypothesis is proposed:

H_6: Knowledge as a moderating variable has a positive effect on public trust through the expectation gap.

Research Methods

Quantitative research uses primary data obtained directly from research respondents. Selection of research respondents using purposive sampling technique. Data collection using online survey techniques by utilizing google forms and offline services by distributing questionnaires in the general public and village governments that receive Special Financial Assistance for Privilege Funds. Data collection was carried out for 8 days from November 28 to December 5, 2023. The respondents' answers collected were 283 and the data analyzed were 280. Then different tests were carried out using SmartPLS 4.0 software.

Hypothesis testing in this study uses PLS analysis to analyze the relationship model and the significance of the influence between independent variables, namely public expectations (policies, information disclosure, socio-economic conditions), government performance through the intervening variable expectation gap on the level of public trust. The analysis begins with evaluating the outer model and inner model. The next stage is to test the significance of the relationship and influence between variables (hypothesis testing) based on the structural model through the bootstrapping process.

Reliability testing is done using Cronbach's alpha (α) analysis and validation testing using correlation analysis between variables by comparing the scores of each question item. PLS predict testing so that it helps to evaluate the predictive ability of this research model.

Operational Definition and Measurement of Variables

The operational definition of each Research variable is described in Table 1 where the number of measurement indicators is also presented.

Table 1. Variables, Operational Definitions, Number of Indicators, and Research Sources

Definition Operational Variables	Number of Indicators	Study Source
Public Expectations (PE) the level of service quality that people expect from their government, such as timely and efficient service delivery, transparency, and accountability.		
Policy a decision that government agencies must abide by. There is also public policy that examines what the government does, why the government takes these actions, and what the consequences of these actions are.	3 Indicator	Hermawati (2015)
Information Disclosure measurement of the level of accessibility, transparency, and openness of information owned o provided by an entity or institution.	3 Indicator	Susanto (2021)
Socio-economic Condition position or position of a person in a public group determined by the type of economic activity, education and income.	5 Indicator	Fachriza dkk (2015)
Government Performance (GP) A description of the achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization.	5 Indicator	Krestiawan (2015)
Expectation Gap (EG) the difference between what is expected (expectations and what is actually felt or received (perceptions) by individuals or groups regarding the quality of a service or product.	5 Indicator	Ratnasari (2015)
Public Trust measurement of the level of public confidence, trust, o adherence to a particular entity, service, or concept	5 Indicator	Soetanto (2017) Janah (2020) Wardidin (2015) Basri (2022)
Knowledge knowledge insight possessed by an individual or group regarding a particular concept, topic, or information.		

Results

Data analysis in this study includes respondent characteristics and validity and reliability tests using PLS, namely the outer model. As for the structural model is to test the r-square, t-statistics, and path coefficient.

Respondent Characteristics

In this study, there were 280 respondents consisting of 234 (83.6%) male respondents and 46 (16.4%) female respondents. The majority of respondents were between 50-60 years old at 29.643%. The education level of respondents is dominated by the S1 / equivalent level of education as many as 129 (46.1%) respondents. Based on length of stay, the sample is dominated by people who have lived or settled in DIY for more than 10 years, namely 258 respondents with a percentage level of 92.1%. Of this public population, the most knowledgeable about the privilege fund was 187 respondents with a percentage level of 67%. The rest of the respondents had knowledge of the privilege fund between not knowing at all, knowing a little, and knowing enough.

Validity Test

In this study, a validity test was used which was carried out through two tests, namely through convergent and discriminant validity tests (Ghozali & Latan, 2015). The convergence test can be completed if the average variance expected (AVE) value of each variable is greater than 0.5 (Fornell & Larcker, 1981). The expected cross loading value is greater than 0.7 (Ghozali & Latan, 2015).

In addition, the discriminant validity test is fulfilled if the correlation value of a variable is higher than the correlation value of other variables (Fornell & Larcker, 1981). While another step to fulfill the discriminant validity test can be through the cross loading value for each variable question item which must be more than 0.7. It can be seen in Table 2 that the loading value of each indicator is greater than 0.70.

Table 2. Convergent Validity Test

Variable	Item	Outer Loading	AVE
Public Expectations (PE)	PE2	0.78	0,61
	PE3	0.74	
	PE4	0.74	
	PE5	0.81	
	PE6	0.78	
	PE7	0.80	
	PE8	0.74	
	PE9	0.87	
	PE10	0.79	
	PE11	0.79	
Government Performance (GP)	GP1	0.89	0,75
	GP2	0.87	
	GP3	0.86	
	GP4	0.86	
Expectation Gap (EG)	EG1	0.91	0,84
	EG2	0.92	
	EG3	0.91	
	EG4	0.92	
	EG5	0.92	
Public Trust (PT)	PT1	0.89	0,80
	PT2	0.90	
	PT3	0.90	
	PT4	0.88	
	PT5	0.92	

Table 3. Dicriminant Validity, Cornbach's Alpha (CA), Composite Reliability (CR), R-Square

	PE	GP	EG	PT	CR	CA	R-Square
Public Expectations (PE)	1.00	-0.28	0.69	0.71	0.94	0.93	
Government Performance (GP)	-0.28	1.00	-0.15	-0.22	0.92	0.89	
Expectation Gap (EG)	0.69	-0.15	1.00	0.64	0.96	0.95	0.14
Public Trust (PT)	0.71	-0.22	0.64	1.00	0.95	0.94	0.59

Reliability Test

The reliability test is said to be reliable if the Cronbach's alpha value is 0.7 or more. These results indicate that the combined questions are internally consistent in their measurement (Saunders, Lewis, & Thornhill, 2019). As in Table 3, the Cronbach's alpha value is above 0.7, which means that all independent latent variables are feasible and suitable to be used as variables to be tested to determine their effect on the dependent latent variable, namely public trust. Thus, all latent variables are suitable and suitable for further data analysis. So it can be concluded that all variables in this study are reliable.

R-Squared (R^2)

The coefficient of determination (R-Squared) shows the ability of the research model to explain the dependent variable. The criteria for the value of R2are 1, 0.5 and 0 which refer to perfect, partial and no change in predictive power (Saunders, Lewis, & Thornhill, 2019). Table 3 shows that the R-Square value of the Expectation Gap (EG) variable is 0.14 (14%) and the R-Square value of the Public Trust (PT) variable has an R Square value of 0.59 (59%). Thus, this study can predict 14% of the strength of the expectation gap relationship and 59% of the strength of the public trust relationship.

Goodness-of-Fit (GoF) Test

The criteria for GoF values are 0.10, 0.25 and 0.36, which respectively indicate small, medium and large categories (Ghozali & Latan, 2015). The GoF value can be calculated with the following formula:

$$\text{GoF Formula} = \sqrt{\text{AVE x R} - \text{Square}}$$

The GoF value in this study can be calculated as follows:

$$\text{GoF} = \sqrt{\text{AVE x } R^2}$$
$$= \sqrt{0,75 \; x \; 0,35}$$
$$= 0,512$$

Based on the calculation results, the GoF value is 0.512 which is included in the large category or has a value greater than 0.36. Therefore, the higher the GoF value, the more suitable the model is for research or in accordance with the available research data and hypothesis testing.

PLS Predict

PLS prediction is done to predict whether or not a strength model is good. The analysis is done by comparing the RMSE or MAE of the PLS model with the RMSE or MAE of the linear regression model (LM) (Henseler & Sarstedt, 2013). If the PLS value> LM value (high), the PLS value of most indicators> LM value (medium) and if the PLS value of some indicators> LM value (low) (Shmueli et al., 2019).

Table 4. PLS Predict Test

	$Q^2 predict$	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE
KM1	0.32	0.78	0.54	0.77	0.54
KM2	0.35	0.79	0.56	0.77	0.55
KM3	0.33	0.77	0.53	0.76	0.55
KM4	0.41	0.68	0.49	0.68	0.49
KM5	0.41	0.68	0.49	0.69	0.51
KE1	0.07	1.29	1.06	1.37	1.11
KE2	0.10	1.29	1.06	1.34	1.11
KE3	0.07	1.24	1.02	1.30	1.07
KE4	0.09	1.26	0.99	1.32	1.04
KE5	0.12	1.26	1.02	1.32	1.06

Table 4 shows that most indicators (3 out of 10 measurements) of PLS SEM have higher RMSE and MAE scores than the linear regression model (LM). Thus it can be concluded that this PLS SEM model has moderate predictive power.

Hypothesis Test Results

The hypothesis can be accepted if the p-value ≤ 0.1 or the T-statistic value is greater than 1.96. The hypothesis value is seen from the positive / negative correlation coefficient value (original sample). This means that if the proposed hypothesis has a positive effect, the coefficient value must be positively charged. If the hypothesized effect is inversely proportional to the loading coefficient value, the hypothesis is rejected or not supported even though it has a significant effect.

Table 5. Hypothesis Test Results

Hypothesis	Relationship	Path Coefficient	Statistic T	p-value	Results
H1	PE → PT	0.54	6.40	0.00*	Supported
H2	PE → EG	-0.26	3.26	0.00*	Not Supported
H3	KP → EG	0.04	0.41	0.69	Not Supported
H4	KP → PT	0.18	2.30	0.02*	Supported
H5	EG → PT	-0.06	1.63	0.10**	Supported
H6	P → all relationships	-0.07	1.01	0.47	Not Supported
	P* PE → PT	-0.03	0.30	0.77	
	P* PE → EG	-0.05	0.78	0.43	
	P* KP → EG	-0.15	2.82	0.01*	
	P* KP → PT	-0.11	0.94	0.35	
	P* EG → PT	-0.01	0.23	0.82	

Note: significance level 0.05* dan 0.1**

Discussion

Public expectations and public trust

The results of testing the first hypothesis show that public expectations have a positive effect on public trust. The results of this test are in accordance with research conducted (Andhika, 2018) dan (Idris, 2020) which found

sufficient evidence that public expectations have a significant positive effect on public trust. The implication of the results of this study is that local governments must pay attention to public expectations of public services and ensure that public needs are well met. Then the fund manager must ensure that the funds managed are used appropriately and effectively to meet public needs. This can increase public trust in local governments and fund managers and strengthen the relationship between the government and fund managers and the public. Meanwhile, fund recipient institutions must ensure that the funds received are used in accordance with what has been mandated and are useful for meeting public needs.

Public expectations and expectation gap

The results of testing the second hypothesis show that public expectations have a negative effect on the expectation gap. The results of this test are not in accordance with research conducted (Ramadhony & Hadiprajitno, 2015) and (Tantri, Nusa, & Pranadya, 2020) which found sufficient evidence that public expectations have a significant positive effect on the expectation gap. The implication of this research is that errors or mismatches between public expectations and the performance of a government can create dissatisfaction and increase the expectation gap. The expectation gap can create distrust among the public towards the government or related institutions. If people feel that the entity cannot meet their expectations, public trust can be damaged.

Government performance and expectation gap

The results of testing the third hypothesis show that government performance has no significant effect on the expectation gap. The results of this test are not in accordance with research conducted (Ramadhony & Hadiprajitno, 2015) and (Tantri, Nusa, & Pranadya, 2020) which found sufficient evidence that government performance has a significant effect on the expectation gap, especially in the context of government audits. The implication of this research is the potential gap between stakeholders and the public. This can result in a lack of alignment between the services or support provided by stakeholders and the real needs or expectations of the public. As a result, stakeholders such as local governments, fund managers, and aid-receiving NGOs may need to proactively engage with public to better understand their needs and expectations, and adjust their strategies and actions to bridge the gap and build trust.

Government performance and public trust

The results of testing the fourth hypothesis show that public expectations have a positive effect on public trust. The results of this test are in accordance with research conducted (Susliyanti & Binawati, E, 2020) and (Efendi, 2022) which found sufficient evidence that government performance has a significant positive effect on public trust. This research can have broad implications for various stakeholders, impacting collaboration, public engagement, and the overall socio-economic environment. It can increase confidence in government capabilities resulting in increased collaboration between government and society, as well as a stronger mandate for government to implement policies and programs.

Public expectations and public trust

The results of testing the fifth hypothesis show that the expectation gap has a negative effect on public trust. The results of this test are in accordance with research conducted (Rangga, Obon, & Dunggun, 2020) which found sufficient evidence that the expectations gap has a significant negative effect on public trust. The implication of this study is that a long or significant expectation gap can lead to a decrease in public support for the government. People who feel disappointed with government performance tend to be less supportive of proposed policies or programs. This can be prevented by the government actively communicating with stakeholders, listening to public complaints, and taking concrete steps to improve their performance. Efforts to restore public trust can involve transparency, accountability, and more active participation from the public in the decision-making process.

Knowledge on public trust through expectation gap

The results of testing the sixth hypothesis show that knowledge cannot moderate the effect of trust through the expectation gap. This is due to the possibility of low variation in knowledge among people, so it is not enough to distinguish the effect of knowledge from the existing relationship. In research conducted (Ramadhony & Hadiprajitno, 2015) and (Tantri, Nusa, & Pranadya, 2020) shows that knowledge cannot moderate the effect of trust through the expectation gap. This shows that public knowledge has an influence on the expectation gap, but does not suffice all the factors that influence public trust in government performance. The implication of this study is that limited knowledge can cause uncertainty among the public regarding government performance. Without adequate knowledge, people may not be able to make accurate judgments about government policies, programs or

actions. Expectation gaps can be exacerbated by inequality in access to information. People who lack sufficient knowledge may not be able to formulate critical questions or understand the implications of government policies.

Conclusions

This study aims to determine the factors that influence the expectation gap on the level of public trust in the management of privilege funds. Based on the research results, public expectations and government performance have a positive effect on the level of public trust. The higher the public expectations and government performance, the higher the level of public trust in the management of privilege funds. Public expectations have a negative effect on the expectation gap. The higher the public expectations that are met, the lower the expectation gap. In contrast, government performance has no effect on the public gap. The results of this study do not support the statement that knowledge moderates the relationship between variables in the management of privilege funds. People who have high knowledge may not necessarily be a benchmark in the expectation gap. However, they only see the situation or results that have been seen from the management of privilege funds by the government.

This research is expected to help identify problems that arise due to a mismatch between expectations and reality. So that it can restore public confidence that tends to feel disappointed and grow suspicion in the implementation of privilege fund activities. With the improvement or adjustment of policies that are more in line with public expectations, the public will feel more valued and recognized. This can increase public participation in planning, monitoring and program implementation. So that it will not lead to a crisis of legitimacy for the concept of privilege itself.

The limitation of this study is that it has not been able to involve all public in the Special Region of Yogyakarta as research samples due to the lack of time in this study. This study only measures public expectations and government performance, so it cannot provide a complete picture of the expectation gap and the level of public trust. Therefore, further research needs to be conducted by considering different variables.

It is recommended that future researchers include other moderating variables related to the expectation gap on the level of public trust such as public contributions.

References

Andhika, L. R. (2018). Meningkatkan Kepercayaan Publik Terhadap Pemerintah Melalui Redesain Proses Kebijakan. *JIP (Jurnal Ilmu Pemerintahan) : Kajian Ilmu Pemerintahan Dan Politik Daerah, 3*(1), 24-42. doi:https://doi.org/10.24905/jip.3.1.2018.24-42

Angel, J. F., Blackwell, R. D., & Miniard, P. W. (1990). *Consumer Behavior 6th ed.* Chicago: The Dryden Press.

Anwarudin, A. (2018). *Pengaruh Good Governance, Pengelolaan Keuangan Daerah, Sistem Akuntansi Keuangan Daerah Dan Sistem Pengendalian Intern Terhadap Kinerja Pemerintah Daerah (Studi Empiris Pada Organisasi Perangkat Daerah Kabupaten Banjarnegara).* Universitas Islam Sultan Agung.

Astuti, F. (2022). *Kontribusi Dana Keistimewaan Dalam Rangka Peningkatan Kesejahteraan Masyarakat (Penelitian Deskriptif di Pemerintah Kota Yogyakarta).* Yogyakarta: Sekolah Tinggi Pembangunan Masyarakat Desa "APMD".

Basri, M., & Arsal, R. (2022). Pengaruh Efektivitas Dan Efisiensi Kerja Pegawai Terhadap Kinerja Organisasi Dinas Sosial Kota Kendari. *Journal Publicuho, 5*(4), 1127-1138.

Brunk, C. G. (2006). Public knowledge, public trust: understanding the 'knowledge deficit'. *Public Genet. 9(3)*, 178-183. doi:10.1159/000092654. PMID: 16741347.

Chakravartty, S. (2018, Juni 12). *Expectancy Disconfirmation Theory*. Retrieved from Linkedin: https://www.linkedin.com/pulse/expectancy-disconfirmation-theory-sandeep-chakravartty/

Cook, F. L. (2010). Trusting What You Know: Information, Knowledge,. *Journal of Politics Vol. 72 No. 2 (2010)*, 397-412.

DPRD. (2023, April 14). *Laporan Realisasi Dana Keistimewaan Tahun Anggaran 2022*. Retrieved from e-Parlemen DPRD Daerah Istimewa Yogyakarta: https://www.dprd-diy.go.id/laporan-realisasi-dana-keistimewaan-tahun-anggaran-2022/

Efendi, D. H. (2022). *Pengaruh Kinerja Organisasi Dan Inovasi Pemerintah Terhadap Kepercayaan Masyarakat Terhadap Kepercayaan Masyarakat Melalui Kepuasan Sebagai Variabel Intervening (Studi Pada Dinas Kependudukan dan Pencatatan Sipil Kabupaten Banyuwangi).* Universitas Muhammadiyah Jember.

Expectation Theory. (2000). In P. Swamidass, *Encyclopedia of Production and Manufacturing Management.* (p. 197). Boston, MA: Springer.

Fachriza R, M., Syahfadillah, M., Hoetomo, Y. T., & Saputra, R. (2015). *Tingkat Kepuasan Masyarakat Tangerang Selatan terhadap KinerjaPemerintah Daerah dalam Periode Kepemimpinan Hj. AirinRachmidiany SH MH.* Jakarta: Universitas Islam Negeri Jakarta.

Fauziah, R., Mulyana, N., & Raharjo, S. T. (2015). Pengetahuan Masyarakat Desa Tentang Kesetaraan Gender. *Prosiding Penelitian & Pengabdian Kepada Masyarakat*, 147-300.

Fornell, C., & Larcker, D. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research, 18*(1), 39-50. doi:https://doi.org/10.2307/3151312

Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep Teknik dan Aplikasi dengan Program Smart PLS 3.0.* Semarang: Universitas Diponegoro Semarang.

Gibb, J. R. (1972). Tori Theory: Nonverbal Behavior and the Experience of Public. *Comparative Group Studies, 3(4)*, 461-472.

Henseler, J., & Sarstedt, M. (2013). Goodness-of-Fit Indices for Partial Least Squares Path Modeling. *Computational Statistics*, 565-580.

Hermawati, D. T. (2016). Analisis Kebijakan Program Penanggulangan Kemiskinan Wilayah Pesisir Kabupaten Sidoarjo. *Jurnal Ilmiah Sosio Agribisnis, 16*(1). doi:http://dx.doi.org/10.30742/jisa1612016372

Idris, H. (2020). Transparansi Informasi Meningkatkan Level. *BIJAC: Bata Ilyas Journal of Accounting* , 65-72.

Inspektorat. (2023, May 31). *Sosialisasi Pengelolaan BKK Dana Keistimewaan DIY Tahun 2023*. Retrieved from Inspektorat DIY: https://inspektorat.jogjaprov.go.id/2023/05/31/sosialisasi-pengelolaan-bkk-dana-keistimewaan-diy-tahun-2023/

Janah, N. (2020). *Pengaruh Tingkat Pengetahuan dan Kepercayaan Nasabah Terhadap Minat Menabung di Bank Syariah.* Metro: IAIN Metro.

Kemenkeu. (n.d.). *Dana Keistimewaan DIY*. Retrieved from Kementerian Keuangan Direktorat Jenderal Perimbangan Keuangan: https://djpk.kemenkeu.go.id/?ufaq=untuk-apa-saja-dana-keistimewaan-diy-digunakan

Koh, H. C., & Woo, E.-S. (1998). The expectation gap in auditing. *Managerial Auditing Journal 13/3*, 147-154.

Kotler, P. (2003). *Manajemen Pemasaran: Analisis, Perencanaan, Implementasi dan.* Jakarta: PT. Prehalindo.

Kreastiawan, L. (2015). *Pengaruh Penerapan Anggaran Berbasis Kinerja Terhadap Akuntabilitas Kinerja Instansi Pemerintah (Studi Empiris Pada SKPD Kabupaten Ponorogo).* Ponorogo: Universitas Muhammadiyah Ponorogo.

Kurnia, N. (2013). Penggunaan Expectancy Theory Dalam Upaya Mengukur Motivasi Kerja Karyawan Di Pdam X. *Jurnal Teknik Industri FT USU Vol 3, No. 1*, 36-40.

Liggio, C. D. (1974). The Expectation Gap The Accountant Waterloo. *Journal of Contemporary Business, 3*, 27-44.

Mandasari, Z. (2020, Desember 2). *Keterbukaan Informasi Publik dan Percepatan Reformasi Birokrasi*. Retrieved from Ombudsman Republik Indonesia: https://ombudsman.go.id/pengumuman/r/artikel--keterbukaan-informasi-publik-dan-percepatan-reformasi-birokrasi---

Mufidta, F., & Urumsah, D. (2024). Determinan kesenjangan ekspektasi terhadap tingkat kepercayaan masyarakat pada pengelolaandana keistimewaan: Model konseptual. *Proceeding Of National Conference On Accounting & Finance*, 231-240.

Outley, D. (1995). *Management Control, Organization Design and Accounting Information System.* United Kingdom: Prentice Hall.

Patterson, P. &. (1993). Diskonfirmasi harapan dan model kesenjangan kualitas layanan: Sebuah paradigma terpadu. *Jurnal Kepuasan, Ketidakpuasan dan Perilaku Mengeluh , 6 (1)*, 90-99.

Rahmat, M. (2013). Customer Trust as Relationship Mediation Between Customer Satisfaction and Loyalty At Bank Rakyat Indonesia (BRI) Southeast Sulawesi. *The International Journal Of Engineering And Science (IJES), ISSN(e): 2319 – 1813 ISSN*, 2319-1805.

Ramadhony, R., & Hadiprajitno, P. (2015, Juli). Pengaruh Pengetahuan Dan Ekspektasi Masyarakat Terhadap Kesenjangan Persepsi Audit Pemerintahan. *Diponegoro Journal of Accounting*, 46-58.

Rangga, D., Obon, W., & Dunggun, J. Y. (2020). Analisis Kesenjangan Antara Ekspetasi Dan Persepsi Layanan Kunjungan Warga Binaan Pemasyarakatan Di Rumah Tahanan Negara Maumere. *Jurnal Ilmiah Projemen, 7*(1).

Ratnasari, D. (2015, Maret 4). *Pengaruh Tingkat Ekspektasi Dan Kinerja Pelayanan Terhadap Tingkat Kepuasan Masyarakat Melalui Diskonfirmasi Sebagai Variabel Intervening (Studi Pada Dinas Kependudukan Dan Catatan Sipil Kota Surabaya).* Retrieved Mei 2023, from Repository unair: http://repository.unair.ac.id/id/eprint/17589

Ryzin, G. G. (2006, October). Testing the Expectancy Disconfirmation Model of Citizen Satisfaction with Local Government. *Journal of Public Administration Research and Theory, 16*(4), 599-611. doi: https://doi.org/10.1093/jopart/mui058

Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research Methods for Business Students* (8th Edition ed.). New York: Pearson.

Setyorini, D. (2005). Evaluasi Empiris Terhadap Persepsi Pemakai Atas Bentuk Laporan Audit yang Berubah. *Jurnal Pendidikan Akuntansi Indonesia*, 97-116.

Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J.-H., Ting, H., Vaithikingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: guidelines for using PLSpredict. *European Journal of Marketing*.

Soetanto, J. (2017). *Pengaruh Kepercayaan, Kemudahan, Kualitas Informasi Dan Persepsi Resiko Terhadap Keputusan Pembelian Melalui Situs Jejaring Sosial di Semarang.* Semarang: Unika Soegijapranata Semarang.

Sreejesh, S., Mohapatra, S., & Anusree, M. (2014). *Business Research Methods: An Applied Orientation.* Cham: Springer International Publishing.

Susliyanti, E., & Binawati, E. (2020). Pengaruh Akuntabilitas Keuangan Dan Akuntabilitas Kinerja Terhadap Kepercayaan Dan Kepuasan Masyarakat Atas Penggunaan Dana Desa. *EFEKTIF Jurnal Bisnis Dan Ekonomi, 11*(1), 1-12.

Tantri, S. N., Nusa, N. D., & Pranadya, R. (2020). Kesenjangan Ekspektasi-Kinerja Dalam Keterampilan Umum Akuntansi. *Jurnal Akuntansi dan Governance, 1*(1), 1-13.

Victor, H. V. (1964). *Work and motivation.* San Francisco: CA: Jossey-Bass.

Wardidin, A. (2015). *Pengaruh Tingkat Kepercayaan Masyarakat kepada Kepala Desa terhadap Partisipasi Politik.* Lampung: Universitas Lampung.

wbna. (2012, November 21). *Ekspetasi Masyarakat Selalu Lebih Besar Dari Apa Yang Telah Dilakukan Pemerintah.* Retrieved from Pemerintah Kota Banda Aceh: https://bandaacehkota.go.id/berita/4140/ekspetasi-masyarakat-selalu-lebih-besar-dari-apa-yang-telah-dilakukan-pemerintah-2.html

Widayat, W. (2022, 12 28). Efektivitas Danais Demi Kesejahteraan Masyarakat. (H. DIY, Interviewer)

Winkel, W. (1997). *Bimbingan Konseling di Lingkungan Pendidikan.* Jakarta: PT Gramedia.

Yüksel, A., & Yüksel, F. (2001). The Expectancy-Disconfirmation Paradigm: A Critique. *Journal of Hospitality & Tourism Research, 25*(2), 107-131. doi:https://doi.org/10.1177/109634800102500201

Zhang, J., Chen, W., Petrovsky, N., & Walker, R. M. (2021). The Expectancy-Disconfirmation Model and Citizen Satisfaction with Public Services: A Meta-analysis and an Agenda for Best Practice. *Public Administration ReviewJilid 82, Edisi 1*, 147-159.