

# The Influence of Transparency in Human Resource Development and Accountability on the Performance of PDAM Tirtabina Labuhanbatu Employees

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## Abstract.

*The Regional Drinking Water Company (PDAM) as a Regionally Owned Enterprise has a strategic role in providing clean water services to the community, so that improving employee performance is an important factor in supporting service quality. This study aims to analyze the effect of transparency in human resource development and accountability on employee performance at PDAM Tirtabina Labuhanbatu, both partially and simultaneously. The study used an associative quantitative approach with a saturated sampling technique on 74 employees. Data were collected through a Likert scale questionnaire and analyzed using multiple linear regression with t-test, F-test, and coefficient of determination ( $R^2$ ). The results showed that transparency in human resource development had a positive and significant effect on employee performance ( $t = 2.728$ ;  $sig. = 0.008$ ). Meanwhile, accountability did not have a significant effect on employee performance ( $t = 0.808$ ;  $sig. = 0.422$ ). Simultaneously, transparency in human resource development and accountability had a significant effect on employee performance ( $F = 4.182$ ;  $sig. = 0.019$ ). The coefficient of determination indicates that the two independent variables are able to explain employee performance by 50.5% ( $R^2 = 0.505$ ), while the remainder is influenced by other factors outside the research model. This study recommends increasing transparency in HR development policies and strengthening a more measurable accountability system to encourage improved PDAM employee performance.*

**Keywords:** *Transparency of Human Resource Development; Accountability; Employee Performance and Multiple Linear Regression.*

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## I. INTRODUCTION

As a regionally owned enterprise, the Regional Drinking Water Company (PDAM) plays a strategic role in providing clean water services to the community. PDAM's performance is assessed not only financially but also by service quality, continuity of water distribution, speed of complaint handling, and customer satisfaction. All of these aspects are crucially determined by the performance of employees, the primary implementers of the organization's operational processes (Robbins & Judge, 2019). PDAM Tirtabina Labuhanbatu, a regionally-owned enterprise (BUMD) owned by the Labuhanbatu Regency Government, is mandated to provide reliable clean water services to the community. Efforts to increase production capacity, expand service networks, and improve infrastructure require the support of competent, integrated, and service-oriented human resources. In this context, professional human resource management is a key factor in driving employee performance aligned with organizational goals (Dessler, 2020; Sedarmayanti, 2019). One crucial aspect of modern human resource management is transparency in human resource development. Transparency in human resource development is reflected in the openness of information regarding training planning, participant selection criteria, job promotions, performance appraisals, and career development opportunities.

Good transparency fosters perceptions of fairness, increases trust in the organization, and strengthens employee motivation (Robbins & Judge, 2019). Conversely, a closed human resource development process has the potential to give rise to perceptions of discrimination, unfairness, low organizational commitment, and decreased performance. Beyond transparency, accountability is also a crucial pillar in the governance of public organizations. Accountability refers to the obligation of each individual and organizational unit to be

accountable for the implementation of tasks, use of resources, and work results to the authorities and stakeholders (Mardiasmo, 2018; Mahmudi, 2019). In the context of PDAM, accountability includes clear job descriptions, measurable performance targets, reporting mechanisms, internal oversight, and consistent reward and punishment. The implementation of strong accountability is expected to encourage employees to work with greater discipline, effectiveness, and responsibility, thus positively impacting performance.

Previous research has shown that managerial and governance aspects such as leadership, motivation, work environment, and organizational culture influence employee performance in various public sector organizations and regionally-owned enterprises (BUMD) (Mangkunegara, 2019; Sedarmayanti, 2019). However, studies specifically examining the influence of transparency in human resource development and accountability on employee performance at PDAM Tirtabina Labuhanbatu are still limited. Transparency and accountability are two key principles of good governance that are relevant to study in the context of improving employee performance. Based on this description, a quantitative study is needed to analyze the influence of transparency in human resource development and accountability on employee performance at PDAM Tirtabina Labuhanbatu. The results of this study are expected to provide theoretical contributions to the development of management science, particularly public sector human resource management, as well as provide practical recommendations for PDAM management in designing human resource development policies and strengthening accountability to improve employee performance.

### **Formulation of the problem**

Based on the research background, the problem formulation in this research is as follows:

1. Does transparency in human resource development affect the performance of PDAM Tirtabina Labuhanbatu employees?
2. Does accountability affect the performance of PDAM Tirtabina Labuhanbatu employees?
3. Does transparency in human resource development and accountability simultaneously influence the performance of PDAM Tirtabina Labuhanbatu employees?

### **Research purposes**

In general, this study aims to analyze the influence of transparency in human resource development and accountability on the performance of PDAM Tirtabina Labuhanbatu employees.

Specifically, the objectives of this study are:

1. Describes the level of transparency of human resource development, accountability, and employee performance of PDAM Tirtabina Labuhanbatu.
2. Analyzing the influence of transparency in human resource development on the performance of PDAM Tirtabina Labuhanbatu employees.
3. Analyzing the influence of accountability on the performance of PDAM Tirtabina Labuhanbatu employees.

Analyzing the influence of transparency in human resource development and accountability simultaneously on the performance of PDAM Tirtabina Labuhanbatu employees.

## **II. LITERATURE REVIEW**

### **Transparency of Human Resources Development (X1)**

Human resource (HR) development is a planned and systematic process carried out by organizations to improve employee knowledge, skills, and attitudes through education, training, and various other development programs (Dessler, 2020). Good HR development is expected to improve individual competencies, thereby boosting organizational performance and competitiveness (Sedarmayanti, 2019). Transparency in HR development refers to the organization's openness in conveying information related to employee development programs, from training planning, participant selection criteria, promotion and transfer processes, to performance appraisal mechanisms and career development. Robbins and Judge (2019) explain that perceptions of procedural justice will increase if procedures within the organization are consistent, free from bias, accurate, and correctable, and decisions are made based on sufficient information. Transparency is one form of implementation of procedural justice.

(Sedarmayanti, 2019) the indicators of transparency in human resource development in this study are as follows:

1. Transparency of training information: The extent to which information about training programs is clearly communicated and accessible to employees.
2. Clarity of training participant selection criteria: The level of clarity of the criteria used in determining which employees are eligible to participate in training.
3. Clarity of promotion and transfer criteria: The extent to which employees understand the promotion and transfer criteria that apply in the organization.
4. Clear performance appraisal feedback: The degree of clarity with which the supervisor explains the results of the performance appraisal, including areas for improvement and development plans.
5. Equality of development opportunities: Employee perception that everyone has relatively the same opportunity to obtain training and career development according to competence and performance.

#### **Accountability (X2)**

Accountability in the public sector is defined as the obligation of entities and individuals to be accountable for resource management, policy implementation, and achievement of results to mandated parties and other stakeholders (Mardiasmo, 2019). Mahmudi (2019) added that public performance accountability requires an integrated planning, measurement, reporting, and evaluation system. In the context of public organizations and regionally-owned enterprises (BUMD), accountability does not only focus on financial reports, but also on program accountability and employee performance accountability, which includes the extent to which tasks are carried out according to established standards and targets.

(Mardiasmo, 2019) Some indicators used in accountability are as follows:

1. Clarity of job descriptions and functions: The extent to which employees understand the main tasks and functions of their positions, including the responsibilities and authorities they possess.
2. Clarity of targets and performance standards: The level of clarity of work targets and performance standards that employees must achieve.
3. Regularity of work results reporting: The frequency and consistency of employees in making work results reports to superiors.
4. Performance monitoring and evaluation: The extent to which superiors monitor and evaluate employee performance.
5. Consistent reward and punishment: Employee perception that rewards and sanctions are given proportionally and consistently according to performance achievements or violations.

#### **Employee Performance (Y)**

Mangkunegara (2019) defines performance as the quality and quantity of work results achieved by employees in carrying out their duties according to their assigned responsibilities. Robbins and Judge (2019) state that performance is a function of the interaction between ability, motivation, and opportunities available to employees. Employee performance in public organizations such as PDAM (Water Utility Company) is crucial because it directly relates to the quality of service to the public, including supply continuity, water quality, and the speed of complaint handling.

(Mangkunegara 2019) The indicators related to the above theory are as follows:

1. Quality of work results: The level of accuracy, neatness, and conformity of employee work results to established standards.
2. Quantity of work output: How much volume of work an employee can complete in a certain time period.
3. Timeliness of task completion: The extent to which tasks are completed according to the specified schedule and deadlines.
4. Cooperation with colleagues: The ability of employees to cooperate, coordinate, and assist colleagues in achieving work unit goals.
5. Responsibility for work: The level of sincerity, concern, and sense of ownership of employees towards their tasks and work results.

## The Relationship between Transparency in Human Resource Development, Accountability, and Employee Performance.

Based on the theory of fairness, expectancy, and performance accountability, transparency in human resource development and accountability are expected to be positively related to employee performance. Transparency in human resource development increases perceptions of fairness and clarity in career paths, which ultimately encourages motivation and work commitment. Accountability ensures clarity in tasks, targets, reporting, supervision, and a consistent reward and punishment system, thereby strengthening employee orientation towards work results (Mardiasmo, 2019; Mahmudi, 2019; Robbins & Judge, 2019). Thus, conceptually, transparency in human resource development (X1) and accountability (X2) are expected to have a positive and significant effect on employee performance (Y) at PDAM Tirtabina Labuhanbatu.

### Conceptual Framework and Hypothesis

#### 1. Conceptual Framework

This study positions transparency of HR development (X1) and accountability (X2) as independent variables which are suspected to influence employee performance (Y) as the dependent variable.

In simple terms, the research conceptual framework can be described as follows:

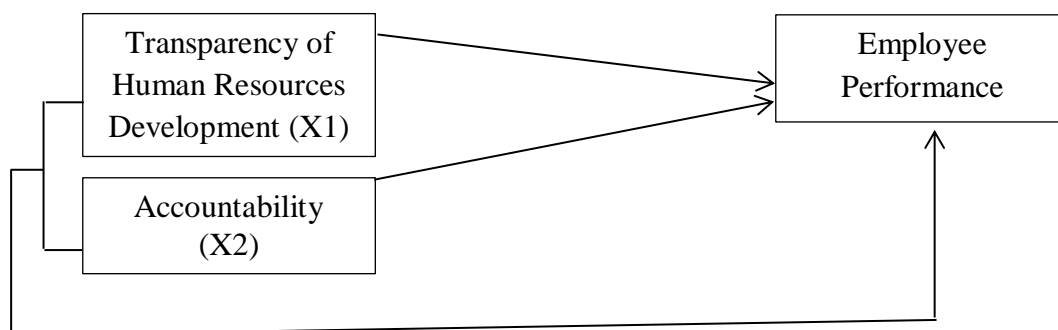


Fig 1. Conceptual Framework

#### Research Hypothesis

The hypothesis in this study is as follows:

- H1: Transparency in human resource development influences the performance of PDAM Tirtabina Labuhanbatu employees.
- H2: Accountability influences the performance of PDAM Tirtabina Labuhanbatu employees.
- H3: Transparency of human resource development and accountability simultaneously influence the performance of PDAM Tirtabina Labuhanbatu employees.

## III. METHODS

### a) Types and Approaches of Research

This research is a quantitative research with an associative approach that aims to test the influence (causal relationship) between independent variables and dependent variables (Sugiyono, 2019).

### b) Location and time of research

The research location was PDAM Tirtabina Labuhanbatu. The research was conducted according to the researcher's schedule.

### c) Population and Sample

The population in this study was all employees of PDAM Tirtabina Labuhanbatu who met the criteria, namely permanent and/or contract employees with a minimum work period of one year, amounting to 74 employees. The sampling technique used saturated sampling when the population size is relatively small, so that all members of the population were sampled.

### d) Data collection technique

The techniques for collecting data use the following:

1. Questionnaire: The main instrument is a closed questionnaire with a Likert scale of 1–5 which is compiled based on research variable indicators.

2. Documentation: Collect secondary data such as organizational structure, number of employees, and other relevant supporting documents.

e) Operational Definition of Variables

The operational definitions of the variables are presented in Table 1 below:

**Table 1.** Operational Definition of Variables

Variables	Operational Definition	Indicator	Scale
Transparency of Human Resources Development (X1)	Employee perceptions regarding openness and clarity of information, procedures, and opportunities in the HR development program at PDAM Tirtabina Labuhanbatu.	1) Transparency of training information. 2) Clarity of criteria for selecting training participants. 3) Clarity of promotion and transfer criteria. 4) Clear performance appraisal feedback. 5) Equal opportunities for development.	Likert scale 1–5 (1 = strongly disagree to 5 = strongly agree).
Accountability (X2)	Employee perceptions regarding the level of clarity of tasks, responsibilities, reporting, and performance consequences at PDAM Tirtabina Labuhanbatu.	1) Clarity of job descriptions and functions. 2) Clarity of targets and performance standards. 3) Regularity of work results reporting. 4) Performance monitoring and evaluation. 5) Consistent provision of rewards and punishments.	Likert scale 1–5 (1 = strongly disagree to 5 = strongly agree).
Employee Performance (Y)	The level of achievement of the work results of PDAM Tirtabina Labuhanbatu employees is assessed based on quality, quantity, timeliness, cooperation and responsibility.	1) Quality of work results. 2) Quantity of work results. 3) Timeliness of task completion. 4) Cooperation with coworkers. 5) Responsibility for work.	Likert scale 1–5 (1 = strongly disagree to 5 = strongly agree).

f) Data Analysis Techniques

Data analysis in this study was carried out using statistical programs, such as SPSS, through several stages of analysis as follows.

**1. Descriptive Analysis**

Descriptive analysis was used to provide an overview of the characteristics of respondents and the research variables. Respondent characteristics included age, gender, education level, and length of service. Meanwhile, descriptions of the variables of HR development transparency, accountability, and employee performance were analyzed using mean, standard deviation, minimum, and maximum values. This analysis aimed to determine the tendency of respondents' responses to each research variable indicator.

**2. Data Quality Test**

Data quality testing was conducted to ensure the research instrument was suitable for use. Validity testing was conducted using the Pearson Product Moment correlation, comparing the correlation coefficient ( $r$  count) with the  $r$  table at a significance level of 0.05. A statement item was declared valid if the  $r$  count was greater than the  $r$  table. Furthermore, reliability testing was conducted using Cronbach's Alpha, where the instrument was declared reliable if the Cronbach's Alpha value was greater than 0.60 (Ghozali, 2018).

**3. Classical Assumption Test**

Classical assumption tests are carried out as a prerequisite before multiple linear regression analysis, which includes:

- Normality test, to find out whether the data is normally distributed, which is done through the Kolmogorov-Smirnov test or Normal PP Plot graphic analysis.
- Multicollinearity test, to determine the correlation between independent variables, which is tested through the Tolerance and Variance Inflation Factor (VIF) values. The regression model is declared free of multicollinearity if the Tolerance value is  $> 0.10$  and the VIF is  $< 10$ .
- Heteroscedasticity test, to determine whether or not there is inequality in residual variance, which is tested using the Glejser test or Scatterplot graph analysis.

**4. Multiple Linear Regression Analysis**

Multiple linear regression analysis was used to test the influence of the variables of transparency in human resource development and accountability on employee performance at PDAM Tirtabina Labuhanbatu. The regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$Y$  = Employee Performance  
 $X_1$  = SDMX Development Transparency  
 $X_2$  = Accountability  
 $\alpha$  = Constant  
 $\beta_1, \beta_2$  = Regression coefficient  
 $\varepsilon$  = Error term

### 5. Hypothesis Testing

Hypothesis testing is carried out to determine the significance of the influence of independent variables on dependent variables, which include:

- Partial t-test to determine the influence of each variable of transparency in human resource development and accountability on individual employee performance.
- F test (simultaneous) to determine the influence of transparency in HR development and accountability together on employee performance.
- Coefficient of determination ( $R^2$ ) to measure how much the independent variable is able to explain the variation in the dependent variable.

## IV. RESULT AND DISCUSSION

### Results

#### Data Quality Test

##### Validity Test

The results of the validity test of the research statement data are as follows:

Variables		Statement				
		P1	P2	P3	P4	P5
<b>Employee Development Transparency (X1)</b>	SPSS Results	,864	,841	,646	,642	,686
	R table	,2287	,2287	,2287	,2287	,2287
	Information	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>

From the results of the validity test of the Employee Development Transparency instrument, the calculated r result is greater than the R table, therefore it can be concluded that the instrument is valid.

<b>Accountability (X2)</b>	SPSS Results	,709	,567	,701	,365	,506
	R table	,2287	,2287	,2287	,2287	,2287
	Information	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>

From the results of the validity test of the Accountability instrument, the calculated r result is greater than the R table, therefore it can be concluded that the instrument is valid.

<b>Employee Performance (Y)</b>	SPSS Results	,473	,542	,485	,461	,434
	R table	,2287	,2287	,2287	,2287	,2287
	Information	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>	<b>Valid</b>

From the results of the validity test of the Employee Performance instrument, the calculated r result is greater than the R table, therefore it can be concluded that the instrument is valid.

##### Reliability Test

The results of the research reliability test are as follows:

No	Variables	Conbrach Alpha	Recommendation	Information
1	Employee Development Transparency	0.767	0.60	Reliable
2	Accountability	0.666	0.60	Reliable
3	Employee performance	0.634	0.60	Reliable

##### Classical Assumption Test

##### Normality Test

The normality test uses the results of the P-plot graph and the results of the normality test in this study are as follows:

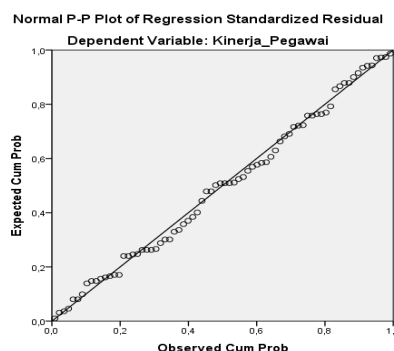
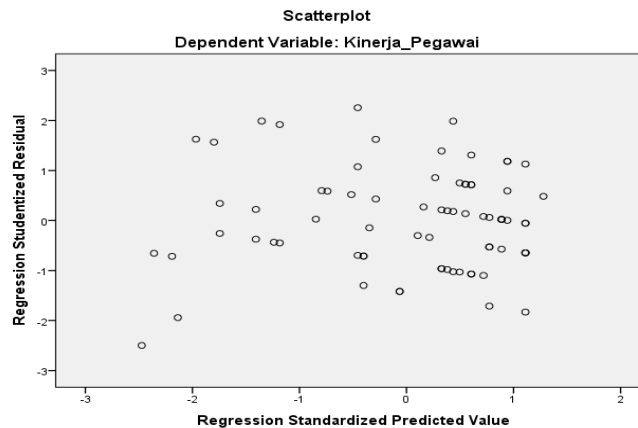


Fig 1. Normality test

The image above shows that the graph shows a pattern that follows the line, so it can be said that the data is normal.

**Heteroscedasticity Test**

The heteroscedasticity test in this study is as follows:



**Fig 2.** Heteroscedasticity Test

The test using the Glejser test or Scatterplot graphic analysis in this study shows that the point pattern is spread around, therefore the data can be stated as not having residual similarity.

**Multicollinearity Test**

To determine the correlation between independent variables, we tested the Tolerance and Variance Inflation Factor (VIF) values. The results are as follows:

Collinearity Statistics	
Tolerance	VIF
,997	1,003
,997	1,003

**Table 1.** Multicollinearity Test

From the table above, we get the results and VIF value < 10 and Tolerance value > 0.10

**Multiple Linear Regression Analysis**

Multiple linear regression analysis was used to test the influence of the variables of transparency in human resource development and accountability on employee performance at PDAM Tirtabina Labuhanbatu. The results of the linear regression test are as follows:

**Coefficientsa**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14,371	3,122		4,603	,000		
	Trans_Development	,228	,083	,307	2,728	,008	,997	1,003
	Accountability	,098	,121	,091	,808	,422	,997	1,003

a. Dependent Variable: Performance

Multiple linear regression analysis was used to determine the influence of the independent variables, namely Transparency of Human Resource Development (X1) and Accountability (X2), on the dependent variable, namely Performance (Y). Based on the SPSS output results in the Coefficients table, the following regression equation was obtained:

$$Y = 14.371 + 0.228X1 + 0.098X2$$

The constant value of 14.371 indicates that if Transparency of Human Resource Development and Accountability are considered to be zero, then Performance will be worth 14.371. The regression coefficient of Transparency of Human Resource Development is 0.228 which is positive, meaning that every increase in

Transparency of Human Resource Development by one unit will increase Performance by 0.228, assuming other variables are constant. Furthermore, the regression coefficient of Accountability is 0.098 which is also positive, meaning that every increase in Accountability by one unit will increase Performance by 0.098, assuming other variables are constant. Thus, both independent variables have a unidirectional relationship with the Performance variable.

#### Hypothesis Testing

##### F test

The results of the F test are as follows:

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24,691	2	12,346	4,182	,019b
	Residual	209,593	71	2,952		
	Total	234,284	73			

a. Dependent Variable: Performance

b. Predictors: (Constant), Accountability, Trans\_Development

The F test was conducted to determine the simultaneous influence of independent variables on the dependent variable. Based on the ANOVA table, the calculated F value was 4.182 with a significance level of 0.019. Since the significance level of 0.019 is less than 0.05, it can be concluded that Transparency in Human Resource Development and Accountability together have a significant effect on Performance. Thus, the regression model used is deemed appropriate to explain the relationship between the independent and dependent variables.

##### t-test

The results of the t-test are as follows:

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14,371	3,122		4,603	,000		
	Trans_Development	,228	,083	,307	2,728	,008	,997	1,003
	Accountability	,098	,121	,091	,808	,422	,997	1,003

a. Dependent Variable: Performance

The t-test was used to determine the partial effect of each independent variable on the dependent variable. Based on the Coefficients table, the Transparency of Human Resource Development variable obtained a t-value of 2.728 with a significance level of 0.008. Since the significance level of 0.008 < 0.05, Transparency of Human Resource Development has a positive and significant effect on Performance. This indicates that the more transparent an organization is in its HR development programs, such as the openness of training, promotion, and evaluation information, the more employee performance will improve. Furthermore, the Accountability variable obtained a t-value of 0.808 with a significance level of 0.422. Since the significance level of 0.422 is greater than 0.05, Accountability does not significantly influence performance. This means that although Accountability has a positive coefficient, statistically, this variable has not been proven to have a strong influence on improving employee performance in this study.

#### R2 Test

#### Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,625a	,505	,480	1.71814	,105	4,182	2	71	,019	2,595

a. Predictors: (Constant), Accountability, Trans\_Development

b. Dependent Variable: Performance

The coefficient of determination is used to measure the extent to which the independent variable is able to explain the variation of the dependent variable. Based on the Model Summary table, the R Square (R<sup>2</sup>) value is 0.505 and the Adjusted R Square is 0.480. This shows that 50.5% of the variation in

Performance can be explained by Transparency in Human Resource Development and Accountability, while the remaining 49.5% is influenced by other variables outside the research model, such as work motivation, competence, leadership, organizational culture, work discipline, job satisfaction, and other factors. The Adjusted R<sup>2</sup> value of 0.480 confirms that after adjusting for the number of variables and the number of samples, the model is still able to explain 48.0% of the variation in performance so that it can be said that the research model is quite good.

### **Discussion**

#### **1. The Influence of Transparency in Human Resource Development on Performance**

The t-test results show that Transparency in Human Resource Development has a positive and significant effect on Performance (Sig. 0.008 < 0.05). This means that the higher the organization's transparency in HR development, for example, the openness of training information, promotion procedures, career development criteria, and evaluation feedback, the employee performance tends to increase. Practically, transparency in HR development can create employee trust, increase a sense of fairness, and clarify the direction of career development. When employees understand what must be achieved to obtain training or promotion opportunities, they will be more motivated to improve their abilities and performance. Transparency also reduces perceptions of subjectivity and unfairness in the organization. This finding is in line with various previous studies that state that transparency in organizational policies and HR management plays a role in increasing employee motivation, satisfaction, and performance. Research in the field of HR management and organizational governance confirms that transparency is an important element in encouraging productive work behavior because employees feel they have equal opportunities to develop. Thus, transparency in HR development can be understood as a strategic factor (Sholeh, 2023) that influences performance through psychological mechanisms (trust and motivation) and system mechanisms (clarity of development procedures).

#### **2. The Influence of Accountability on Performance**

The t-test results show that accountability has no significant effect on performance (Sig. 0.422 > 0.05). This means that accountability has not been proven to be a factor that directly influences performance in the context of this research object. Conceptually, accountability is usually related to responsibility, reporting, and the conformity of task implementation with rules and targets. However, in this study, the insignificance of accountability could be caused by several possibilities:

- Accountability is administrative in nature, so its impact on improving individual performance is not directly felt.
- Accountability has become routine, so it does not differentiate between respondents (all feel the same).
- Accountability may have a more indirect effect, for example through work discipline, organizational culture, or job satisfaction.

It's possible that an accountability system exists, but its implementation is suboptimal, thus failing to improve performance (Novatiani 2019). This finding differs from several previous studies that found accountability to have a significant impact on performance. However, differences in research findings are normal, as they can be influenced by respondent characteristics, organizational type, work culture, and the measurement instruments used.

#### **3. The Effect of Transparency in Human Resource Development and Accountability Simultaneously on Performance**

The F-test results show that HR Development Transparency and Accountability simultaneously have a significant effect on Performance (Sig. 0.019 < 0.05). This indicates that both variables, when viewed together, are able to explain changes in performance. Although accountability is partially insignificant, it simultaneously still contributes to the model (Moerrin, 2022). This indicates that accountability may function as a supporting work system that strengthens HR development transparency in driving performance. Previous research also suggests that employee performance is generally influenced by a combination of internal and external factors, making simultaneous testing more representative of actual conditions within an

organization. Therefore, this research model can be used to explain performance, particularly through the dominant role of transparency in HR development.

## V. CONCLUSION AND SUGGESTION

### Conclusion

Based on the results of multiple linear regression analysis, t-test, F-test, and coefficient of determination, it can be concluded:

1. Transparency in HR development has a positive and significant impact on performance. This means that the more transparent an organization is in HR development, the more employee performance improves.
2. Accountability did not significantly impact performance. This means that accountability was not a primary factor directly improving employee performance in this study.
3. Transparency in HR Development and Accountability simultaneously significantly influence performance. This indicates that both variables can collectively influence employee performance.
4. The  $R^2$  value of 0.505 indicates that 50.5% of the performance variation is explained by the HR development transparency and accountability variables, while 49.5% is influenced by other factors outside the model.

### Suggestion

- Based on the research findings, the researchers offer several suggestions that can be used as input for agencies/organizations and for further research. Agencies/organizations are advised to increase transparency in human resource development, particularly in terms of information disclosure related to training programs, clarity of promotion or job rotation criteria, publication of performance appraisal procedures, and provision of structured evaluation feedback to employees. This transparency is crucial for building trust, increasing motivation, and encouraging employees to be more active in competency development, which in turn improves performance.
- Furthermore, agencies/organizations also need to strengthen the implementation of accountability so that it is not merely administrative but also has a real impact on improving employee performance. This can be achieved through the development of clear and measurable performance indicators, regular performance monitoring and evaluation, and the implementation of a consistent reward and consequence system. With an effective accountability system, employees will be more motivated to work towards targets and be accountable for the results achieved.
- For future research, it is recommended to add other variables that could potentially influence employee performance, such as work motivation, competence, leadership, organizational culture, job satisfaction, and the work environment. This is important considering that there are still other factors outside the research model that can explain variations in employee performance. Furthermore, future research can use different methodological approaches, for example, by increasing the sample size to make the results more representative, using mixed methods (quantitative and interviews) to strengthen the research findings, and conducting mediation or moderation tests to examine the possible indirect influence of accountability variables on performance.

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