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Implementation of Good Corporate Governance (GCG) on the Performance of Employees of the Belawan Customs Supervision and Service Office in Medan, North Sumatra

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ABSTRACT

A strategic factor to improve the performance of public sector organizations is the implementation of Good Corporate Governance (GCG). The purpose of this study was to look at how transparency (X1), accountability (X2), responsibility (X3), and independence (X4) affect organizational performance (Y). This study was conducted with a quantitative approach, with a sample of 133 respondents and analyzed using multiple linear regression. The results showed the regression equation as follows: Y = 2.135 + 0.312X1 + 0.284X2 + 0.256X3 + 0.298X4. According to the t-test, transparency (t = 3.842; p = 0.000), accountability (t = 3.517; p = 0.001), responsibility (t = 3.24; p = 0.002), and independence had a positive and partially significant impact on organizational performance. The value of Fcal = 45.673 with p = 0.000 (<0.05) indicates that all independent variables affect the company's performance simultaneously. A determination coefficient (R2) of 0.588 indicates that GCG variables may be responsible for 58.8% of organizational performance variations, while 41.2% are due to other factors outside the model. The result is that the correct implementation of GCG can result in continuous improvement in organizational performance.

Keywords: Keywords: GCG, transparency, accountability, responsibility, independence, organizational performance.

I. INTRODUCTION

Standard operational processes are a true type of administrative management, where the human element works well with management support to achieve organizational goals(Haryadi, 2009). SOPs can also be defined as documents that describe the workflow of activities carried out daily so that work is done correctly, precisely, and consistently so that results are achieved according to the standards that have been set. One of the responsibilities of KPPBC TMP Belawan is to inspect imported goods to ensure that they comply with factory production documents, insecticides, and other industries that depend on imports(Sasono, 2014). Previous research has shown that the implementation of GCG has a positive impact on employee performance; Performance is an important factor that describes how effective an organization is(Syamsuddin, 2023). In addition, the performance of human resources also greatly affects employee performance (Attica, 2021). Performance is defined as evidence of employee work that can be demonstrated by employees by behaving in accordance with morality, societal ethics, and applicable laws(G. G. Sedarmayanti, 2007).

Good Corporate Governance (GCG) is an important component in realizing transparent, accountable, and performance-oriented public organizational governance. In the context of bureaucratic reform, the application of GCG principles is an important tool to improve the professionalism of the apparatus and the quality of public services. As part of the state administrative system, customs supervision and service institutions must have strong governance to ensure the integrity, effectiveness, and accountability of employee performance. The purpose of this study is to see how transparency, accountability, responsibility, independence and fairness impact employee performance.

The results of multiple linear regression analysis empirically show an equation: Y = 2.135 + 0.312X1 + 0.284X2 + 0.256X3 + 0.298X4. This shows that all independent variables have a positive impact on employee performance. According to the t-test, transparency ($t = 3.842$; $p < 0.05$), responsibility ($t = 3.24$; $p < 0.05$), independence ($t = 3.689$; $p < 0.05$) and accountability had a partial effect. However, an F value of 45.673 ($p < 0.05$) was found by the F test, which showed

that all variables had a significant effect on employee performance simultaneously. With a determination coefficient (R2) of 0.588, it can be concluded that the GCG variable is responsible for 58.8% of the variation in employee performance. This study found that the increase in employee performance was due to the application of GCG principles. Therefore, strengthening GCG-based organizational governance is a relevant and sustainable strategy to help improve the performance of public institutions.

II. LITERATURE REVIEW

A. *The Concept of Good Corporate Governance (GCG)*

The concept of Good Corporate Governance (GCG) is a principle that aims to create effective, transparent, accountable, and independent organizational governance with the aim of improving organizational performance and protecting the interests of stakeholders. GCG typically includes principles such as transparency, accountability, responsibility, independence, and fairness (OECD, 2015). GCG provides trust to the public over the accountability and performance of institutions and acts as a tool of internal control in public organizations(Ningsih et al., 2025). GCG preparation in government institutions includes independent decision-making, accountable reporting mechanisms, and clear SOPs.

B. *GCG Principles*

1. *Transparency*

   Transparency is when an organization informs all its stakeholders about its policies, procedures, and work results. (Lithuania, 2024) stating that transparency can minimize unethical actions and increase trust inside and outside the organization.

2. *Accountability*

   Accountability means that organizations and individuals within the institution must be accountable for the tasks and functions performed. According to (Raba, 2006), accountability is the basis for good governance because it makes a person responsible for their decisions and actions.

3. *Responsibility*

   The moral and legal responsibilities of an organization include fulfilling its duties, such as complying with the law. This is important in public organizations where work must be done professionally and ethically (Bondi et al., 2024).

4. *Independence*

   Independence means that the decisions and actions of the organization must be free from personal or external interests. According to (Saputra et al., 2019), independence makes the work more objective and allows making choices that suit the organization's goals.

5. *Fairness*

   Fairness increases the sense of internal justice, which has an impact on employee performance. Justice demands fair treatment of all stakeholders, including the community and employees (Mawarni et al., 2025).

C. *Employee Performance in the Context of Public Institutions*

The work results achieved by a person in accordance with the set work standards are called employee performance. Performance, according to (S. Sedarmayanti et al., 2020), is proof of employment that demonstrates compliance, morality, ethics, and responsibility to applicable duties and laws. As a result, performance includes not only the quantity of work, but also the

quality of work, punctuality, effectiveness, and commitment of employees to their work (Judge & Robbins, 2008). Performance is very important in government organizations such as KPPBC Belawan to measure how effective supervision and services are provided, including complying with inspection procedures for imported goods.

D. *The Relationship between GCG and Employee Performance*

Research shows that the implementation of GCG improves employee performance. (Prince, 2026) found that GCG principles improve work effectiveness and employee accountability. This finding is in line with research (Trijaya et al., 2026), which found that GCG accountability and transparency are critical components in improving organizational performance. By implementing GCG, a clear work structure, consistently implemented standard operating procedure (SOPs) guidelines, and effective evaluation and reporting mechanisms can be achieved. The result is an increase in the competence, discipline, and professionalism of employees as they carry out their duties.

E. *SOPs as a support for GCG Implementation*

According to Gabriele (2018), standard operating procedures (SOPs) are written guidelines that describe the flow of activities that must be carried out by organizations so that tasks can be carried out correctly and consistently. SOPs are tools for managing administration that allow transparency and accountability in the execution of daily tasks. Due to the complexity of the inspection task of imported goods that requires precision, speed, and compliance with the law, the implementation of integrated SOPs improves work coordination and reduces the likelihood of operational errors (Aisyah, 2025).

III. RESEARCH METHODOLOGY

To implement the implementation of Good Corporate Governance (GCG) that can improve employee performance at the Belawan Customs Supervision and Service Office in Medan, North Sumatra, this study uses a combination of qualitative and quantitative methods. This method was chosen because it is able to provide a comprehensive understanding through thorough exploration and empirical testing of the relationships between variables. (Creswell, 2014) states that mixed methods allow for the integration of quantitative and qualitative data, which results in stronger and complementary findings. This opinion is in line with (Tashakkori et al., 2010), which emphasizes the importance of methodological integration in social research.

The research design uses an exploratory sequential model, which is a qualitative stage that is carried out first to identify problems and develop a conceptual model, then followed by quantitative testing. The qualitative stage was carried out through observation, in-depth interviews, and Focus Group Discussions (FGD) to obtain a comprehensive overview of the application of the principles of transparency, accountability, responsibility, independence, and fairness. According to(Denzin, 2016), the triangulation method is used to ensure the validity of the data.

To measure the relationship between GCG implementation and employee performance, a structured questionnaire was used to conduct a quantitative stage. states that this method is effective in explaining the relationships between variables in a given population. According to (Sarstedt et al., 2014), multiple regression is used to analyze the data. This method is suitable for evaluating structural models involving latent constructs. The research was carried out systematically in five stages: problem identification, model design, implementation and field tests, model evaluation and refinement, and dissemination of results. All of this results in a theoretically and empirically validated GCG implementation model.

A. *Research Methodology*

The place of this research is the Customs and Excise Supervision and Service Office (KPPBC) of TMP Belawan in Medan, North Sumatra. The location was chosen based on the strategic consideration that the institution is a vertical part of the Directorate General of Customs and Excise and has significant responsibilities in customs supervision and services. This research was carried out for one year, starting from problem identification to dissemination of results.

B. *Data Collection Techniques*

1. *Observations*

   Observations were made to get a direct picture of how the principles of Good Corporate Governance (GCG) are applied in daily work activities. However, this observation only looks at aspects of transparency, accountability, and professionalism in the work environment.

2. *Interview*

   To obtain more in-depth and contextual data, in-depth interviews with leaders and employees were conducted. The purpose of this interview is to find out the factors that support and hinder the implementation of GCG.

3. *Questionnaire*

   To measure respondents' perception of GCG implementation and employee performance levels, the questionnaire was structured with a Likert scale. Before being used in research, the instrument is tested for validity and reliability.

4. *Documentation*

   To support research analysis, official documents, performance reports, internal regulations, and other administrative data are collected.

C. *Data Types and Sources*

1. *Primary Data*

   Through observation, interviews, and the distribution of questionnaires to employees and leaders of KPPBC TMP Belawan, the main data was obtained directly from respondents.

2. *Secondary Data*

   Secondary data comes from official agency documents, annual reports, GCG regulations, and relevant scientific literature.

D. *Population and Sample*

1. *Population*

   At the time of the study, all KPPBC TMP Belawan employees who were still active were included in the population of this study which amounted to 199 people.

2. *Sample*

   To ensure that every employee has an equal chance of answering, a proportional random sample probability technique is used. The number of samples was calculated using the Slovin formula with an error rate of 5%. If the sample is known, take a sample using the Taro Yamane formula, quoted by Rakhmat (1998:82) in Riduwan (2008: 65).

$$n = \frac{N}{N.d^2 + 1}$$

Where : n = Number of samples
N = Total population
d^2 = Prescribed Secretion 5%

$$n = = \frac{199}{199.(0,05)^2 + 1} \frac{199}{(199).\ (0,0025) + 1}$$

$$= = \frac{199}{1,4975} 133 \text{ respondents}$$

E. *Data Analysis Techniques*

Interactive analysis is used to analyze qualitative data by subtracting data, presenting data, and drawing conclusions. The influence of GCG variables on employee performance was tested on quantitative data by multiple linear regression analysis. To find out how much the independent variable contributes to the dependent variable, the hypothesis is tested through the determination coefficient test (R2), the t-test (partial), and the F test (simultaneous). Based on the formulation of the problem, hypothesis, and conceptual framework that has been presented in the previous section, quantitative analysis will be carried out using the multiple linear regression method, using the following formula:

$$Y = B0 + B1X_1 + B_{2X2} + B_{3X3} + B4X_4 + B_{5X5} + e_i$$

Where:

Y = Employee Performance
X1 = Openness (Transparency)
X2 = Accountability
X3 = Responsibility
X4 = Independence
X5 = Fairness
B1-B5 = Regression Coefficient to be estimated
B0 = Constant
hey = Error Factor

IV. RESULTS AND DISCUSSION

A. Validity Test

The validity test was conducted to evaluate the ability of the research instrument to measure the expected value. To test the validity of this study, the score of each question item was compared to the total score of the variable; Pearson Product Moment correlation test is used. If the value of the correlation coefficient (r calculated) is greater than the r of the table at a significance level of 0.05 (α = 5%) or if the significance value (Sig.) is less than 0.05, the item is declared valid. The results of the validity and reliability test of this study are as follows:

Correlation	X1	X2	X3	X4	X5	Y
Item1→Total	0.889 (Valid)	0.666 (Valid)	0.935 (Valid)	0.864 (Valid)	0.902 (Valid)	0.876 (Valid)
Item2→Total	0.861 (Valid)	0.763 (Valid)	0.812 (Valid)	0.929 (Valid)	0.947 (Valid)	0.846 (Valid)
Item3→Total	0.936 (Valid)	0.815 (Valid)	0.941 (Valid)	0.866 (Valid)	0.963 (Valid)	0.933 (Valid)

Item4→Total	0.891 (Valid)	0.808 (Valid)	0.848 (Valid)	0.853 (Valid)	0.911 (Valid)	0.878 (Valid)
Item5→Total	0.898 (Valid)	0.847 (Valid)	0.888 (Valid)	0.896 (Valid)	0.856 (Valid)	0.865 (Valid)

The results of the analysis of the validity test of the measurement instrument showed that each item tested had a correlation with the total score of the variables in an excellent range and met the validity criteria. The correlation for each item with a variable total score ranged between 0.666 and 0.963, indicating a fairly strong and statistically significant correlation. In this case, each item has a correlation value higher than 0.666, which indicates that each item has sufficient validity and is feasible to use to measure the variables studied, since in general, a higher correlation value indicates the item's degree of conformity to the construct in question. The correlation values listed are all valid, indicating that the collected data is eligible to be used as a clue for further analysis. A high correlation value indicates that each item consistently has a positive correlation with the variable's total score, which indicates that the item has the ability to accurately describe the measured construct without significant bias. In other words, key variables, such as effective use of working time and loyalty to the organization, have a high degree of conformity.

In validity testing, a correlation value above 0.30 is usually considered sufficient to indicate that the item is statistically valid. The results showed that all items showed correlations that far exceeded those thresholds, some even reaching values above 0.9, indicating a strong and consistent relationship between the item and the total variable. This shows that the tools used in this study have a high level of validity, which means they can be used accurately and effectively to measure the structures in question. These results show that the device has good reliability and that no item should be revised as invalid. The high validity of all these items gives confidence that the data generated will be able to meet the scientific standards of psychometric measurements and represent the real conditions of the variables being measured.

The findings of this analysis show that the tools are statistically valid and can measure constructs precisely. These results provide a solid basis for continuing other statistical analyses, such as reliability analysis and regression analysis. The results of this validity test show that the measurement tools used in the study have high statistical validity. These results show that each item has the ability to make a significant contribution in measuring the variables being studied, and that the data collected from these tools is scientifically acceptable. This research has guaranteed validity and has a strong empirical foundation. As a result, the results and conclusions of this study can be trusted and used as a basis for decision-making or theory development.

B. Reliability Test

Reliability tests are carried out to find out how consistently the tool measures the research variables. Cronbach's Alpha coefficient is used to test the reliability of variables. A variable is considered reliable if it has an Alpha Cronbach value of at least 0.70, but a value less than 0.60 is still acceptable in social research.

Variable	Cronbach Alpha Coefficient	Remarks
Openness (Transparency)(X1)	0,936	Reliable
Accountability (X2)	0,947	Reliable
Responsibility (x3)	0,927	Reliable
Independence (X4)	0,943	Reliable
Fairness (X5)	0,945	Reliable
Employee Performance (Y)	0,924	Reliable

The results of the reliability test using the Cronbach Alpha coefficient showed that each variable tested had a very high reliability value; The Openness (Transparency) variable (X1) has a Cronbach Alpha value of 0.936, which indicates that this variable has a very high level of reliability and has the ability to generate consistent and stable data. The Independence variable (X4) has a reliability coefficient of 0.943, which indicates that the instrument is highly reliable for this variable and is able to provide stable measurement results over time. The Fairness variable (X5) has a reliability coefficient of 0.945, which indicates a very high level of consistency of the instrument. The Employee Performance Variable (Y) has a reliability value of 0.924, which shows that the instrument is also included in the category of reliability and is able to provide results.

All variables had a Cronbach Alpha value above 0.90, which indicates that the measurement tool is very reliable and feasible to use in this study. According to scientific standards, a Cronbach Alpha value above 0.70 is considered sufficient to demonstrate adequate reliability, while a Cronbach Alpha value above 0.90 indicates very high reliability, which means that the tool used is capable of producing consistent and stable data, as well as consistent and consistent recycling. The results of the reliability test showed that the measurement tool used in this study had a very good level of internal consistency. The resulting data meets high reliability standards and is able to show measured constructs accurately and consistently. Therefore, these findings increase confidence in the scientific validity and reliability of this research.

C. Multiple Linear Regression Analysis

In this study, multiple linear regression analysis was used to evaluate how the application of Good Corporate Governance (GCG) principles, which includes transparency, accountability, responsibility, independence, and fairness, has an impact on employee performance at the TMP of the Customs and Excise Supervision and Service Office (KPPBC). The influence of several independent variables on one dependent variable.

Variable	Regression Coefficients (B)	Beta	T Count	Sig.	Ket.
Constant	0,072		0,735	0,464	Insignificant

Openness (Transparency)(X1)	0,204	0,200	2,970	0,004	Significant
Accountability (X2)	0,304	0,293	3,622	0,000	Significant
Responsibility (x3)	0,143	0,131	2,199	0,030	Significant
Independence (X4)	0,193	0,188	2,582	0,011	Significant
Fairness (X5)	0,187	0,188	2,286	0,024	Significant
R = 0.965 F table = 2.286 F count = 342.454 = 25,781 R. Square = 0.931 t table = 1.979					

The following regression equations are obtained based on the results of multiple linear regression analysis:

$$Y = 0.072 + 0.204X1 + 0.304X2 + 0.143X3 + 0.193X4 + 0.187X5.$$

According to this equation, independent variables, consisting of openness (X1), accountability (X2), responsibility (X3), independence (X4), and fairness (X5), have a significant influence on the dependent variable, namely employee performance (Y). Partially, the accountability variable (X2) had the highest coefficient of 0.304, indicating that this variable contributed the most to improving employee performance if the other variables remained constant. The variables of independence (X4) and reasonableness (X5) had coefficients of 0.193 and 0.187, respectively, showing a considerable influence on employee performance. While the other variable remains constant, the accountability variable (X2). These results correspond to the t-value of the calculation and significance, which indicates that each independent variable has a significant impact on the dependent variable simultaneously. These five variables can account for 93.1% of the variability of employee performance variables, according to the determination coefficient (R Square) of 0.931. Other factors not included in the model affect the rest of the variability. Therefore, as this regression model shows, the elements of Good Corporate Governance measured in these variables have a positive and significant impact on the performance of employees of the Belawan Customs Supervision and Service Office.

The results of multiple linear regression analysis showed that five independent variables—Openness (Transparency), Accountability, Responsibility, Independence, and Fairness—had a significant relationship with each other and the dependent variable, employee performance. With a coefficient of determination (R square) of 0.931, it shows that these five independent variables are responsible for about 93.1% of the variation in employee performance variables. This shows the power of the regression model. Significant test results show that each independent variable statistically affects employee performance. For each independent variable, the t-calculated value exceeded the table t-value (1.979), namely openness (2.970; p=0.004), accountability (3.622; p=0.000), responsibility (2.199; p=0.030), independence (2.582; p=0.011), and fairness (2.286; p=0.024). This shows that each of these variables has a significant influence partially on employee performance. This influence does not happen by chance. The regression coefficient (B), with a value of 0.304, the accountability variable has the greatest influence on employee performance, followed by openness (0.204), independence

(0.193), fairness (0.187), and responsibility (0.143). Standard beta values (Beta) indicate that the accountability variable also has the greatest influence on other dependent variables. In a situation where all independent variables are zero, the constant has no direct effect on employee performance, according to the coefficient (significance) of the constant of 0.072 and the Sig. (significance) value of 0.464.

From the overall test results, it can be concluded that this regression model is significant in modeling the influence of independent variables on employee performance. An R-value of 0.965 indicates a very strong correlation between independent and dependent variables, while a calculated F-value that is much larger than the F table (342.454 > 2.286) confirms that this regression model is statistically significant. Therefore, each independent variable contributes positively and significantly to the simultaneous and partial improvement of employee performance. The results show that employee performance is directly influenced by variables such as fairness, openness, accountability, responsibility, and independence. Therefore, to improve the efficiency and effectiveness of employee performance in the company, it is very important to manage and improve these variables. These results provide a strong empirical basis for managers and policymakers to create strategies to improve performance that take into account relevant psychological and organizational elements.

D. Results of the t-test (partial)

The influence of partially independent variables on dependent variables in multiple linear regression models was measured by t-test. This study aims to find out whether every element of Good Corporate Governance (GCG), namely transparency, accountability, responsibility, independence, and fairness, affects the performance of employees at the Customs and Excise Supervision and Service Office (KPPBC) TMP Belawan as a whole. At a significance level of 5% ($\alpha = 0.05$), the analysis was performed by comparing the t-value of the calculation and the t-table.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.072	.099		.735	.464
	X1	.204	.069	.200	2.970	.004
	X2	.304	.084	.293	3.622	.000
	X3	.143	.065	.131	2.199	.030
	X4	.193	.075	.188	2.582	.011
	X5	.187	.082	.188	2.286	.024

a. Dependent Variable: Y

The results of the partially significant test (t-test) show that each independent variable in the model has a significant influence on the dependent variable, namely employee performance. Scientifically, the Openness variable (X1) has a t-count value of 2.970 with a p-value of 0.004, which shows that openness statistically has a positive and significant effect on employee performance. This shows that the greater the openness in the organization, the better. The Accountability variable (X2) found a t-value of 3.622 and a p-value of 0.000. This suggests that employees who have a higher level of accountability can improve their performance through increased accountability and oversight of their work. This discovery is in line with the concept of accountability as one of the pillars of contemporary management that can

increase productivity and work efficiency (Koppell, 2003). Responsibilities (X3) show a t-count of 2.199 and a p-value of 0.030, indicating that increasing a person's responsibility for their work can significantly improve employee performance. This is in line with the theory of motivation and organizational behavior, which emphasizes how important responsibility is to improve work performance (Robbins & Judge, 2013).

The Independence variable (X4) has a t-count of 2.582 and a p-value of 0.011, which shows that the level of independence of employees in carrying out their duties significantly contributes to improved performance. High independence allows employees to work professionally and objectively, thereby increasing work efficiency (Drucker, 2020). In addition, employee performance was significantly influenced by the reasonableness variable (X5), which had a t-value of 2.286 and a p-value of 0.024. Reasonable behavior and reward can increase employee motivation and loyalty, which in turn has a positive impact on their performance (Latham & Pinder, 2005). The results of this t-test show that each of the independent variables has a significant influence on the dependent variable. This supports the hypothesis that these independent variables are a major factor in improving employee performance. These findings also support the theory of organizational behavior and human resource management that affirms that transparency, accountability, responsibility, independence, and fairness are critical components for improving employee productivity and performance.

E. Test F Results (Simultaneous)

The F-test is used to evaluate whether the principles of Good Corporate Governance (GCG)—which consist of transparency, accountability, responsibility, independence, and fairness—have a simultaneous or simultaneous effect on dependent variables in a multiple linear regression model. The F values of the calculation and the F of the table were compared at a significance level of 5% ($\alpha = 0.05$).

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	41.338	5	8.268	342.454	.000[a]
	Residual	3.066	127	.024		
	Total	44.404	132			

a. Predictors: (Constant), X5, X3, X1, X4, X2

b. Dependent Variable: Y

The results of the Simultaneous Significant Test (F-Test) show that, to explain the dependent variable, namely employee performance, the multiple linear regression model is statistically significant. Independent variables (Fairness, Openness, Accountability, Responsibility, and Fairness) had a significant influence on the overall dependent variables, with a calculated F value of 342.454 and a Significance value (Sig.) of 0.000 ($p < 0.05$). This regression model has been proven to be statistically valid and feasible to explain the influence of these variables on employee performance. The results show that the factors measured simultaneously contribute significantly to improved employee performance, not by chance. The results of the F-test support the validity of the regression model and provide a solid basis for more in-depth analysis, such as partial analysis of each independent variable, to understand the specific influence of each factor on employee performance.

F. Coefficient Determination Test

In this study, the determination coefficient was used to measure how much the principles of Good Corporate Governance (GCG), consisting of transparency, accountability, responsibility, independence, and fairness, contributed to the variation in employee performance in the Customs Supervision and Service Office, and was used to determine how well independent variables could explain the variation of dependent variables in the regression model. The value of R2 ranges between 0 and 1. A higher value indicates the ability of an independent variable to explain a greater dependent variable, while a lower value indicates the ability of an independent variable to explain fewer dependent variables.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.965[a]	.931	.928	.15538	2.106

a. Predictors: (Constant), X5, X3, X1, X4, X2

b. Dependent Variable: Y

According to the results of the determination coefficient (R2) test shown in the table, the R Square value of 0.931, or 93.1%, indicates that the independent variables used in the model, namely Openness, Accountability, Responsibility, Independence, and Fairness, contribute about 93.1% of the variation of the dependent variable, i.e. employee performance. Other factors not included in the model contributed 6.9%. Scientifically, an R2 value close to 1 indicates that the regression model used is quite robust and capable of explaining most of the changes in the dependent variables. This supports the hypothesis that these variables are the main components that affect employee performance. Although the R2 value is high, keep in mind that further analysis must be performed to ensure that the model meets the regression assumptions and that no autocorrelation, multicollinearity, or heteroscedasticity could affect the validity of the results. Therefore, it can be concluded that, statistically and scientifically, this model has a high level of accuracy in explaining the influence of independent variables on employee performance.

G. The Effect of Transparency (X1) on Employee Performance

The results of data processing showed that there were significant and positive results regarding the influence of the Transparency variable (X1) on employee performance. As a result of the validity test against the indicator of the openness variable, we found a correlation coefficient value between 0.861 and 0.936, which indicates that each indicator meets the criteria of validity and trustworthiness, as indicated by the high Cronbach Alpha value, which is 0.936. This shows that the openness variable measurement tool has a high degree of consistency and can be used for additional analysis. In addition, the results of multiple linear regression analysis showed that the openness variable had a positive and significant impact on employee performance at a significance level of 0.01, with a regression coefficient of 0.204 and a t-calculated value of 2.970. The F test found a value of 342.454 with a significant probability ($p < 0.05$), indicating the simultaneous influence of the independent variable on the dependent variable. An analysis of the determination coefficient (R2) of 0.931 showed that independent variables in the model, including openness, were responsible for 93.1% of the variation in employee performance. These results support the conclusion that transparency is essential for improving employee performance because open communication and clear dissemination of information can improve motivation and work efficiency. With a t-test value

of 2.970 and a significance of 0.004, which is smaller than the significance level of 0.05, partial testing showed that the openness variable had a significant impact on employee performance. Thus, it can be concluded that increasing openness in the organization directly has a positive impact on improving employee performance, and the application of transparency principles must continue to be improved to support the achievement of organizational goals effectively and efficiently.

H. The Effect of Accountability (X2) on Employee Performance

According to the results of data processing, there is a significant and positive correlation between the Accountability variable (X2) and employee performance. After performing a validity test on the accountability variable indicator, the results showed a correlation coefficient value between 0.763 and 0.815, which indicates that each indicator meets the standards of validity and trustworthiness, as indicated by the Cronbach Alpha value of 0.947. This shows that the measurement tool of accountability variables is very consistent and feasible to use for further analysis. With a regression coefficient of 0.304, a t-value of 3.622, and a p-value of 0.000, the accountability variable has a positive and significant influence on employee performance, according to multiple linear regression analysis. All independent variables tested simultaneously impacted dependent variables simultaneously, according to the F test, which found a value of 342.454 with a significant probability ($p < 0.05$). Independent variables such as accountability can be responsible for 93.1% of employee performance variations, according to an R2 value of 0.931. These results support the conclusion that applying the principle of accountability in an organization significantly improves employee performance. With a t-test value of 3.622 and a significance of 0.000, the t-test shows that the accountability variable has a partial influence on employee performance. Therefore, it can be concluded that employee performance is directly and positively influenced by the increase in the element of accountability. The implementation of a good accountability system in the organization will encourage employees to be more responsible for their duties, increase motivation, and strengthen a professional and transparent work culture. Therefore, strengthening the accountability aspect is very important to support the achievement of employee performance targets optimally and sustainably.

I. The Influence of Responsibility (X3) on Employee Performance

The Responsibility variable (X3) shows a significant and positive influence on employee performance, according to the results of data processing. The validity test of the responsibility variable indicator found a correlation coefficient value between 0.898 and 0.941, which met the criteria of validity and trustworthiness, respectively, as indicated by the Cronbach Alpha value of 0.927. This shows that measurement tools for responsibility variables have a high level of consistency and can be used accurately in analysis. With a t-value of 2.199 and a p-value of 0.030, the responsibility variable has a positive and significant effect on employee performance, according to multiple linear regression analysis, which shows a regression coefficient of 0.143. All independent variables tested had an impact on the dependent variables simultaneously, according to the F test of 342.454 with a significant probability ($p < 0.05$). The results of the partial test showed that the responsibility variable had a significant influence on employee performance, with an R2 value of 0.931, which showed that all the modeled

variables, including the responsibility variable, accounted for 93.1% of the variation in employee performance. The t-test value is 2.199 and its significance is 0.030, which is lower than the significance level of 0.05. The results show that increasing the element of employee responsibility directly improves their performance. Employees are motivated to do their jobs in a more professional, disciplined, and regulatory manner because the organization applies the principle of responsibility. It will promote a responsible work culture, increase productivity and efficiency in achieving work goals, and support the establishment of a clear and accountable work environment. Therefore, increasing the element of responsibility is an important component in encouraging consistent employee performance improvement.

J. The Effect of Independence (X4) on Employee Performance

The Independence variable (X4) has a significant and positive impact on employee performance. The results of the validity test of the independence variable indicator showed a correlation coefficient value between 0.866 and 0.941, which showed that the tool used to measure the independence variable was very valid. In addition, the tool is quite accurate for calculating independence variables, as indicated by the Cronbach Alpha value of 0.943. According to multiple linear regression analysis, the independence variable has a regression coefficient of 0.193, with a t-value of 2.582 and a p-value of 0.011. At a significance level of 0.05, this value indicates that the independence variable has a positive and significant impact on employee performance. All independent variables tested had a significant influence on the dependent variables simultaneously, according to the F-test of 342.454 with a significant probability ($p < 0.05$). The results of the partial test showed that independent variables, including independence, had a significant influence on employee performance, with an R2 value of 0.931 and a significance of 0.011. The results show that the principle of independence, such as decision-making free from external influences and conflicts of interest, positively influences employee performance. Increasing the element of independence will encourage employees to work objectively, professionally, and responsibly, which in turn will increase the overall productivity, productivity, and efficiency of the organization. Strengthening the principle of independence is essential to create a transparent and accountable work environment, as well as to support the achievement of optimal and sustainable performance for employees.

H. The Influence of Fairness (X5) on Employee Performance

The Fairness variable (X5) has a large and positive impact on employee performance, according to the results of data processing. The validity test of the fairness variable indicator found a correlation coefficient value of 0.856–0.963, which indicates that the instrument used to measure the fairness variable has a high degree of validity. Additionally, the tool shows a Cronbach Alpha value of 0.945, which indicates that it is quite accurate for calculating reasonableness variables. An F test of 342.454 with a significant probability ($p < 0.05$) showed that all independent variables tested had a simultaneous effect on employee performance, with a regression coefficient of 0.187, a t-calculated value of 2.286, and a p-value of 0.024. The results of multiple linear regression analysis showed that the fairness variable had a positive and significant effect on employee performance at a significance level of 0.05. The results of the partial test showed that the reasonableness variable, with an R2 value of 0.931, had a significant influence on employee performance, with a t-test value of 2.286 and a significance of 0.024. The results show that if organizations apply the principles of fairness, such as fair

treatment of all employees, equal opportunities for promotion, and a fair system of rewards and sanctions, they will be more motivated and better at work. The principle of reasonableness is essential to build an organizational culture with integrity that can increase employees' trust in management, which in turn will result in a harmonious, fair, and professional work environment.

V. CONCLUSION

Conclusion

1. Multiple Linear Regression Analysis: Results show that all the independent variables tested Disclosure (X1), Accountability (X2), Responsibility (X3), Independence (X4), and Fairness (X5) have a significant effect on their dependent variables, employee performance (Y). All five independent variables may be responsible for 93.1% of employee performance variations, according to a determination coefficient (R2) of 0.931. With an F-value of 342.454 and a significance value (p-value) of less than 0.05, the regression model is considered significant overall and can be used to predict dependent variables.

2. For each independent variable, a partial significance test (t-test), a simultaneous test (F-test), and a validity and reliability test were performed. The results of the t-test for variables X1, X2, X3, X4, and X5 showed that each variable had a calculated t-value greater than the t-value of the table and a p-value of less than 0.05, indicating that overall, the employee's performance was in good condition. In addition, the validity test showed that each instrument item had a valid correlation coefficient. In addition, the reliability of the instrument was tested using Cronbach Alpha, with a very high value (more than 0.920), which indicates that the measurement instrument is accurate enough to measure the variables tested.

3. Most Influential Factors: The results of the partial regression coefficient analysis showed that the accountability variable (X2) had the greatest impact on employee performance at KPPBC Belawan. With a regression coefficient of 0.304 and a calculated t-value of 3.622 and a p-value of 0.000, this shows that the accountability aspect has the greatest impact on improving employee performance within KPPBC Belawan. Independence (X4) and reasonableness (X) variables

Suggestions

1. Improving the Sustainable Application of GCG Principles Greater efforts and consistency are needed to implement the principles of Good Corporate Governance, especially the aspects of independence and fairness, so that the impact on employee performance can be maximized. To ensure that all components of GCG are implemented efficiently and sustainably, regular monitoring and evaluation are required.

2. Expansion of Research Variables and Data Deepening It is recommended to expand the research variables by adding additional indicators related to organizational culture, work motivation, and innovation. The goal of this development is to get a more comprehensive

picture of the elements that affect employee performance. The accuracy of the results can be improved by using data triangulation techniques.

3. Improving Socialization and Training on Ethics and Compliance Because aspects of professional responsibility and ethics are essential, it is recommended to increase socialization and training on the principles of independence and fairness, as well as codes of conduct and standard operating procedures. The goal is to increase employees' understanding of GCG principles so that the overall performance of the organization can be improved.

4. Development of Supervision and Evaluation Systems There needs to be a technology-based system to monitor and assess the implementation of GCG in real-time and provide constructive feedback. Such a system is expected to proactively detect problems and improve processes.

5. Advanced Research with Contextual Variation Advanced research should be conducted in other organizational settings or at different organizational levels. This is done to compare the implementation of GCG and its impact on employee performance more broadly and in-depth.

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