

ABSTRAK

Muhamad Januaraka Naufal Putra, 1228010122, 2026, Pengaruh Akuntabilitas dan Kualitas Sumber Daya Manusia terhadap Kinerja Pegawai di Kecamatan Bekasi Barat

Penelitian ini dilatarbelakangi oleh belum optimalnya Capaian Akuntabilitas Kinerja Instansi Pemerintah (AKIP) Kecamatan Bekasi Barat tahun 2024 yang baru menyentuh angka 62,81 dari target 72. Kondisi tersebut disinyalir dipicu oleh adanya kesenjangan dalam realisasi target kerja serta keterbatasan kapabilitas pegawai di lapangan.

Berdasarkan permasalahan tersebut, penelitian ini bertujuan untuk menganalisis pengaruh akuntabilitas dan kualitas sumber daya manusia (SDM) secara parsial maupun simultan terhadap kinerja pegawai. Landasan teoretis yang digunakan merujuk pada teori akuntabilitas Hopwood & Tomkins dalam Rakhmat (2018), teori kualitas SDM dari Matutina, serta teori kinerja dari Miner dalam Sudarmanto (2018).

Metode penelitian memakai pendekatan kuantitatif asosiatif eksplanatori dengan teknik sampling jenuh (sensus) terhadap 52 pegawai Kecamatan Bekasi Barat. Data primer dikumpulkan melalui kuesioner skala Likert, yang selanjutnya dianalisis menggunakan teknik regresi linier berganda melalui bantuan *software* SPSS versi 25.

Hasil analisis data melalui Uji t membuktikan bahwa secara parsial variabel akuntabilitas $t_{hitung} = 2,394 > t_{tabel} = 2,009$ dan kualitas SDM $t_{hitung} = 5,185 > t_{tabel} = 2,009$ berpengaruh positif dan signifikan terhadap kinerja pegawai. Di antara kedua variabel independen tersebut, kualitas SDM ditemukan sebagai faktor yang paling dominan dalam memengaruhi produktivitas kerja.

Sementara itu, hasil Uji F memperlihatkan bahwa secara simultan kedua variabel berpengaruh signifikan terhadap kinerja pegawai $F_{hitung} = 35,085 > F_{tabel} = 3,19$ dengan raihan nilai *R Square* sebesar 0,589 (58,9%). Kesimpulannya, peningkatan kinerja aparatur di Kecamatan Bekasi Barat secara nyata ditentukan oleh penguatan sistem akuntabilitas yang diimbangi dengan pembenahan mutu kualitas sumber daya pegawai.

Kata Kunci: Akuntabilitas, Kecamatan Bekasi Barat, Kinerja Pegawai, Kualitas Sumber Daya Manusia, Manajemen Sumber Daya Manusia.

ABSTRACT

Muhamad Januaraka Naufal Putra, 1228010122, 2026, The Impact of Accountability and Human Resource Quality on Employee Performance in the West Bekasi Subdistrict

This study was motivated by the suboptimal achievement of the West Bekasi Subdistrict's Government Agency Performance Accountability (AKIP) in 2024, which reached only 62.81 out of a target of 72. This situation is believed to have been triggered by gaps in the achievement of work targets and limitations in the capabilities of field staff.

Based on these issues, this study aims to analyze the influence of accountability and human resource (HR) quality—both partially and simultaneously—on employee performance. The theoretical framework draws on Hopwood & Tomkins' theory of accountability as cited in Rakhmat (2018), Matutina's theory of HR quality, and Miner's theory of performance as cited in Sudarmanto (2018).

The research method employed an explanatory-associative quantitative approach using a saturation (census) sampling technique involving 52 employees of the West Bekasi Subdistrict. Primary data were collected via a Likert-scale questionnaire and subsequently analyzed using multiple linear regression with the assistance of SPSS version 25.

The results of the data analysis using the t-test demonstrated that, individually, the accountability variable ($t\text{-calculated} = 2.394 > t\text{-table} = 2.009$) and the human resource quality variable ($t\text{-calculated} = 5.185 > t\text{-table} = 2.009$) have a positive and significant effect on employee performance. Among these two independent variables, human resource quality was found to be the most dominant factor influencing work productivity.

Meanwhile, the results of the F-test showed that, simultaneously, both variables had a significant effect on employee performance ($F_{\text{(calculated)}} = 35.085 > F_{\text{(table)}} = 3.19$), with an R-squared value of 0.589 (58.9%). In conclusion, improvements in civil servant performance in West Bekasi Subdistrict are clearly determined by the strengthening of the accountability system, balanced by improvements in the quality of human resources.

Keywords: Accountability, Human Resource Quality, Employee Performance, West Bekasi Subdistrict.