



Organizational Culture, Workload, and Performance Accountability as Determinants of Employee Performance: Evidence from PT PLN (Persero) UP3 Merauke

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Abstract: Employee performance is a critical determinant of organizational effectiveness, particularly in public utility companies that are responsible for delivering essential services. However, employee performance is influenced by multiple organizational factors, including organizational culture, workload, and performance accountability. This study aims to examine the effects of organizational culture, workload, and performance accountability on employee performance at PT PLN (Persero) UP3 Merauke. A quantitative research approach was employed using a census sampling technique involving all 85 employees of the organization. Data were collected through structured questionnaires and analyzed using multiple linear regression with SPSS version 23. Prior to hypothesis testing, the research instrument was evaluated through validity and reliability tests, followed by classical assumption tests. The findings reveal that organizational culture, workload, and performance accountability each have a positive and significant effect on employee performance. Simultaneously, these three variables also significantly explain variations in employee performance. Among the independent variables, workload demonstrates the strongest influence on employee performance, indicating that an appropriate distribution of tasks and responsibilities can enhance employee productivity when supported by a strong organizational culture and effective accountability mechanisms. The study contributes to the human resource management literature by providing empirical evidence on the integrated role of organizational culture, workload, and performance accountability in improving employee performance within Indonesia's public utility sector. Practically, the findings provide managerial insights for PT PLN (Persero) UP3 Merauke in strengthening organizational culture, optimizing workload allocation, and enhancing performance accountability to improve organizational effectiveness and service quality.

Keywords: Organizational Culture, Workload, Performance Accountability, Employee Performance.

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1. INTRODUCTION

The increasingly dynamic business environment, driven by digitalization, the global energy transition, and growing demands for high-quality public services, has positioned human resource management as a strategic determinant of organizational competitiveness. Organizations, including electricity utility companies, are required not only to invest in technological advancement and infrastructure development but also to ensure that their employees consistently demonstrate high levels of performance. From the perspective of the Resource-Based View (RBV), human resources constitute a strategic asset capable of generating sustainable competitive advantage when supported by a strong organizational culture, an appropriate workload distribution system, and effective performance accountability mechanisms. Previous studies have demonstrated that effective human resource management contributes significantly to organizational productivity, service quality, innovation capability, and the successful implementation of corporate strategies (Al-Husseini, 2023; Udin et al., 2023).

Enhancing employee performance has become increasingly important as PT PLN (Persero) continues its digital transformation toward becoming a technology-driven and customer-oriented energy company. This transformation requires each operational unit to establish an adaptive organizational culture, efficient work systems, and a high level of accountability to maintain service excellence and operational reliability (Ipijei & Tawenem, 2025). Employees are expected not only to accomplish their assigned tasks in accordance with organizational targets but also to adapt to evolving business processes, digital technologies, and increasingly demanding service standards. Consequently, organizations must pay greater attention to internal factors that influence employee work behavior, particularly organizational culture, workload, and performance accountability, as these factors are widely recognized as key determinants of individual performance.

Organizational culture represents a system of shared values, beliefs, norms, and behavioral expectations that guide employees in performing their organizational responsibilities. A strong organizational culture fosters shared understanding, strengthens organizational commitment, enhances collaboration, and ultimately improves employee productivity. Recent empirical evidence suggests that organizational culture positively influences employee engagement, organizational learning, innovation, and employee performance by encouraging behaviors that are aligned with organizational goals (Udin et al., 2023; Al-Swidi et al., 2021). Similarly, studies conducted in both public institutions and service organizations have identified organizational culture as one of the primary determinants of employee performance (Latupapua et al., 2025; Mellinda, 2024).

Workload constitutes another critical dimension of human resource management because it reflects the balance between employees' capabilities and the demands of their assigned tasks. Excessive workload may increase job stress, burnout, and performance deterioration, whereas a well-balanced workload can improve task completion efficiency and service quality. According to the Job Demands–Resources (JD–R) Theory, excessive job demands without adequate organizational resources are likely to reduce employee well-being and work performance. Empirical findings regarding the relationship between workload and employee performance, however, remain inconsistent. Some studies have reported that excessive workload negatively affects employee performance due to increasing work pressure (Manafe, 2025), whereas others

have demonstrated that an optimally managed workload can enhance employee productivity and organizational effectiveness (Latupapua et al., 2025). These inconsistent findings indicate that the relationship between workload and employee performance remains context-dependent and requires further empirical investigation across different organizational settings.

In addition to organizational culture and workload, performance accountability has emerged as an increasingly important construct within contemporary management literature. Performance accountability reflects employees' responsibility for accomplishing assigned duties, reporting work outcomes, and ensuring transparency in achieving organizational objectives. Organizations characterized by strong accountability systems tend to exhibit higher service quality, operational effectiveness, and employee performance because employees clearly understand their responsibilities and are oriented toward measurable outcomes. Gallup (2026) emphasizes that a culture of accountability supported by clear expectations, continuous coaching, and objective performance evaluation significantly enhances employee engagement and organizational performance. Nevertheless, empirical studies integrating performance accountability with organizational culture and workload within a single analytical framework remain relatively limited, particularly in Indonesia's electricity utility sector.

Previous studies have generally examined the effects of organizational culture and workload on employee performance without incorporating performance accountability as an organizational mechanism that strengthens performance effectiveness. For example, Yudhana et al. (2025) found that organizational culture and workload positively influenced employee performance at PT PLN Indonesia Power UBP Mahakam. Likewise, Latupapua et al. (2025) reported that organizational learning mediates the relationship between organizational culture and employee performance but does not mediate the relationship between workload and employee performance. Meanwhile, Mellinda (2024) demonstrated that organizational culture significantly improves employee performance within the public sector. These inconsistent empirical findings reveal an empirical gap concerning the relationships among organizational culture, workload, and employee performance. Furthermore, a theoretical gap exists because relatively few studies have simultaneously integrated organizational culture, workload, and performance accountability into a comprehensive empirical model to explain employee performance within public utility organizations.

PT PLN (Persero) UP3 Merauke serves as one of the strategic operational units responsible for providing electricity services throughout South Papua Province. The organization's extensive service coverage, geographical challenges, and increasing public expectations regarding service quality make effective human resource management a crucial factor in achieving organizational success. Under these conditions, a strong organizational culture is essential for strengthening collaboration and organizational commitment, workload should be managed proportionally to minimize work fatigue and maximize productivity, and performance accountability should function as the foundation for delivering transparent, effective, and customer-oriented public services. Accordingly, investigating these organizational factors within PT PLN (Persero) UP3 Merauke is expected to provide both practical and academic insights into the determinants of employee performance in strategic public utility organizations operating in Eastern Indonesia.

Based on the foregoing discussion, this study aims to examine the effects of

organizational culture, workload, and performance accountability on employee performance at PT PLN (Persero) UP3 Merauke. This research is expected to contribute to the human resource management literature by developing an integrated empirical model that simultaneously examines the relationships among these three organizational factors. Furthermore, the findings are expected to provide practical recommendations for PT PLN (Persero) in designing sustainable human resource management strategies that enhance employee performance, improve organizational effectiveness, and strengthen the quality of public service delivery.

2. METHOD

This study employed a quantitative approach using an explanatory research design to examine the causal relationships among organizational culture, workload, performance accountability, and employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. A quantitative approach was adopted because it enables the objective measurement of relationships among variables through hypothesis testing using statistical analysis, thereby providing an empirical explanation of the actual organizational conditions and the relationships among the variables under investigation (Creswell & Creswell, 2023; Hair et al., 2022).

The population of this study comprised all employees of PT PLN (Persero) UP3 Merauke, totaling 85 employees. Given the relatively small population size, this study employed a total sampling (census sampling) technique, whereby all members of the population were included as research respondents. The use of census sampling ensures that the entire population is represented, thereby minimizing sampling error and enhancing the representativeness of the research findings (Taherdoost, 2016). Accordingly, the final sample consisted of 85 respondents.

This study utilized primary data collected directly from respondents through a structured questionnaire developed based on the indicators of each research variable. Data collection was conducted by distributing structured questionnaires to all respondents. The questionnaire consisted of multiple measurement items evaluated using a five-point Likert scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree, as this scale is widely recognized as one of the most appropriate instruments for measuring respondents' perceptions, attitudes, and behaviors in management research (Hair et al., 2022).

The research model comprised three independent variables, namely organizational culture (X_1), workload (X_2), and performance accountability (X_3), and one dependent variable, namely employee performance (Y). Organizational culture was defined as a system of shared values, beliefs, norms, and behavioral patterns that guide organizational members in performing their work activities and achieving organizational objectives (Badriayah, 2015; Umam, 2018). In this study, organizational culture was operationalized using seven indicators proposed by Busro (2018): innovation and risk-taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, and organizational stability.

Workload was defined as the level of work demands that employees are required to accomplish within a specified period in accordance with their physical and mental capacities (Hasibuan, 2014; Umam, 2015). This variable was measured using four indicators developed by Karyoto (2015): work targets, working conditions, utilization of working time, and work standards.

Performance accountability was defined as the degree of individual responsibility in carrying out assigned duties and being accountable for work outcomes in accordance with organizational targets, procedures, and performance standards (Neo et al., 2013). This variable was measured using five indicators: clarity of work objectives and targets, responsibility for task implementation, compliance with work procedures and standards, transparency in reporting work outcomes, and evaluation and accountability for work performance.

Employee performance was defined as the level of work achievement demonstrated by employees in performing their duties and responsibilities in accordance with organizational standards (Busro, 2018; Hasibuan, 2014). Employee performance was measured based on the indicators proposed by Neo et al. (2013), including work quality, work quantity, timeliness, effectiveness, and independence in task completion.

The quality of the research instrument was evaluated through validity and reliability testing prior to data analysis. Validity was assessed using the Corrected Item-Total Correlation, with a minimum coefficient value of 0.30 used as the criterion for determining item validity. Reliability was subsequently evaluated using Cronbach's Alpha, with a minimum threshold of 0.70, indicating satisfactory internal consistency of the measurement instrument (Hair et al., 2022). These procedures were conducted to ensure that each measurement item accurately and consistently represented the underlying research constructs.

Data analysis was performed using IBM SPSS Statistics version 23. Instrument quality was first evaluated through validity and reliability testing, followed by hypothesis testing using multiple linear regression analysis. Partial effects were examined using the t-test to determine the individual influence of each independent variable on the dependent variable, whereas the F-test was employed to examine the simultaneous effects of all independent variables. The regression model used in this study is expressed as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

where Y represents employee performance, X_1 denotes organizational culture, X_2 represents workload, X_3 denotes performance accountability, β_0 is the regression constant, β_1 - β_3 are the regression coefficients of the independent variables, and ε represents the error term. All statistical analyses were conducted at a 5% significance level ($\alpha = 0.05$), allowing the proposed hypotheses to be empirically tested (Hair et al., 2022).

3. RESULTS AND DISCUSSION

3.1. Results

This study involved 85 employees of PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke as respondents using a total sampling (census sampling) technique, whereby all members of the population were included in the study. This approach enabled the research to obtain a comprehensive understanding of employees' perceptions regarding organizational culture, workload, performance accountability, and employee performance while minimizing sampling error associated with the sample selection process.

Table 1. Instrument Validity Test

Variable	Question Item	Calculated Correlation Coefficient (r)	Critical r- value	Description
Organizational Culture (X1)	BO01	0,406	0,2133	Valid
	BO02	0,305	0,2133	Valid
	BO03	0,449	0,2133	Valid
	BO04	0,373	0,2133	Valid
	BO05	0,549	0,2133	Valid
	BO06	0,870	0,2133	Valid
	BO07	0,381	0,2133	Valid
	BO08	0,347	0,2133	Valid
	BO09	0,487	0,2133	Valid
	BO10	0,563	0,2133	Valid
	BO11	0,343	0,2133	Valid
	BO12	0,544	0,2133	Valid
	BO13	0,453	0,2133	Valid
	BO14	0,630	0,2133	Valid
Workload (X2)	BK01	0,455	0,2133	Valid
	BK02	0,343	0,2133	Valid
	BK03	0,426	0,2133	Valid
	BK04	0,359	0,2133	Valid
	BK05	0,450	0,2133	Valid
	BK06	0,345	0,2133	Valid
	BK07	0,343	0,2133	Valid
	BK08	0,359	0,2133	Valid
	BK09	0,302	0,2133	Valid
	BK10	0,426	0,2133	Valid
	BK11	0,446	0,2133	Valid
	BK12	0,586	0,2133	Valid
Performance Accountability (X3)	AK 01	0,301	0,2133	Valid
	AK02	0,447	0,2133	Valid
	AK03	0,467	0,2133	Valid
	AK04	0,381	0,2133	Valid
	AK05	0,560	0,2133	Valid
	AK06	0,430	0,2133	Valid
	AK07	0,289	0,2133	Valid
	AK08	0,321	0,2133	Valid
	AK09	0,330	0,2133	Valid
	AK10	0,429	0,2133	Valid
	AK11	0,440	0,2133	Valid
Employee Performance (Y)	KK01	0,333	0,2133	Valid
	KK01	0,426	0,2133	Valid
	KK02	0,482	0,2133	Valid
	KK03	0,332	0,2133	Valid
	KK04	0,432	0,2133	Valid

KK05	0,478	0,2133	Valid
KK06	0,313	0,2133	Valid
KK07	0,475	0,2133	Valid
KK08	0,457	0,2133	Valid
KK09	0,428	0,2133	Valid
KK10	0,422	0,2133	Valid
KK11	0,300	0,2133	Valid
KK12	0,462	0,2133	Valid
KK13	0,472	0,2133	Valid
KK14	0,606	0,2133	Valid

The validity test was conducted by comparing the calculated correlation coefficient (r) of each questionnaire item with the critical r-value of 0.2133 at a 5% significance level. The results indicated that all questionnaire items measuring organizational culture, workload, performance accountability, and employee performance exhibited correlation coefficients exceeding the critical r-value. Therefore, all measurement items were considered valid. Specifically, the organizational culture variable, comprising 14 questionnaire items, demonstrated correlation coefficients ranging from 0.305 to 0.870, whereas the workload variable, consisting of 12 questionnaire items, showed correlation coefficients ranging from 0.302 to 0.586. Furthermore, the performance accountability variable, measured using 11 questionnaire items, exhibited correlation coefficients ranging from 0.289 to 0.560, while the employee performance variable, consisting of 14 questionnaire items, demonstrated correlation coefficients ranging from 0.300 to 0.606. Overall, these values exceeded the minimum acceptable threshold, indicating that all measurement items adequately represented their respective constructs.

These findings indicate that each questionnaire item possessed sufficient discriminatory power to measure the intended research construct. Accordingly, the research instrument demonstrated satisfactory construct validity and was deemed appropriate for subsequent statistical analyses. This finding is consistent with the recommendation of Hair et al. (2022), who stated that indicators exhibiting positive correlation coefficients exceeding the critical threshold can be considered valid because they adequately represent the underlying latent construct.

Following the confirmation of item validity, the reliability of the research instrument was assessed using Cronbach's Alpha to evaluate its internal consistency. According to Hair et al. (2022), a measurement instrument is considered reliable when the Cronbach's Alpha coefficient exceeds 0.70, indicating an acceptable level of internal consistency among the measurement items..

Table 2. Reliability Test

Variable	Crombach Alpa	Reliability Limits	Description
Organizational Culture	0,914	0,70	Reliable
Workload	0.911	0,70	Reliable
Performance Accountability	0,883	0,70	Reliable
Employee Performance	0,930	0,70	Reliable

The reliability analysis indicated that all research variables demonstrated excellent levels of internal consistency, with Cronbach's Alpha coefficients of 0.914 for organizational culture, 0.911 for workload, 0.883 for performance accountability, and 0.930 for employee performance. All coefficients exceeded the recommended minimum threshold of 0.70, indicating that the research instrument possessed a high level of internal consistency.

The high reliability coefficients suggest that the measurement items within each construct consistently and reliably captured respondents' perceptions. These findings indicate that the research instrument exhibited satisfactory measurement quality and effectively minimized measurement error, thereby enhancing the credibility of the subsequent regression analysis. Accordingly, all questionnaire items were deemed reliable and appropriate for hypothesis testing.

Table 3. Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.508	0.357		2.609	0.017
	Organizational Culture	0.310	0.092	0.334	3.510	0.004
	Workload	0.470	0.101	0.348	4.552	0.013
	Performance Accountability	0.265	0.096	0.237	4.630	0.002

a. Dependent Variable: Employee Performance

Multiple linear regression analysis was performed to examine the effects of organizational culture, workload, and performance accountability on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. The regression results indicate that all three independent variables have positive regression coefficients, suggesting that improvements in organizational culture, effective workload management, and stronger performance accountability are associated with higher levels of employee performance.

Based on the regression estimation, the following regression equation was obtained:

$$Y = 8.508 + 0.310X_1 + 0.470X_2 + 0.265X_3 + \varepsilon$$

The regression equation indicates that the constant value of 8.508 represents the baseline level of employee performance when all independent variables are assumed to remain constant. Furthermore, the regression coefficient for organizational culture ($B = 0.310$) indicates that a one-unit increase in organizational culture is associated with a 0.310-unit increase in employee performance, assuming the other variables remain constant (*ceteris paribus*). Likewise, workload ($B = 0.470$) exhibits the largest positive regression coefficient among the independent variables, suggesting that effective workload management provides the most substantial contribution to improving employee performance. In addition, performance accountability ($B = 0.265$) also demonstrates a positive relationship with employee performance, indicating that higher levels of accountability in task implementation are associated with better employee performance.

Overall, the regression results indicate that organizational culture, workload, and performance accountability are significant factors contributing positively to employee performance at PT PLN (Persero) UP3 Merauke. These findings suggest that an organization's ability to foster a supportive organizational culture, manage workload distribution effectively, and strengthen individual performance accountability can substantially enhance employee productivity and overall work effectiveness.

Table 4. Summary of Partial Hypothesis Testing

Relationship	Standardized Coefficient (β)	t-statistic	p-value	Interpretation
Organizational Culture → Employee Performance	0.334	3.510	0.004	Positive and Significant
Workload → Employee Performance	0.348	4.552	0.013	Positive and Significant
Performance Accountability → Employee Performance	0.237	4.630	0.002	Positive and Significant

Partial hypothesis testing was conducted using the t-test to examine the individual effects of each independent variable on employee performance. The decision criteria were based on the significance level ($p < 0.05$) and the comparison between the calculated t-value and the critical t-value of 1.663 at the 5% significance level.

The results indicate that organizational culture yielded a t-value of 3.510 with a p-value of 0.004, which is below the significance threshold of 0.05. These findings demonstrate that organizational culture has a positive and statistically significant effect on employee performance. Therefore, the first hypothesis (H1) is supported. This result suggests that a stronger organizational culture within PT PLN (Persero) UP3 Merauke is associated with higher levels of employee performance.

The workload variable produced a t-value of 4.552 with a p-value of 0.013, which is also below the 0.05 significance threshold. These findings indicate that workload has a positive and significant effect on employee performance, thereby supporting the second hypothesis (H2). Furthermore, the relatively larger regression coefficient suggests that effective workload management represents the most influential factor in improving employee performance at PT PLN (Persero) UP3 Merauke.

Similarly, performance accountability recorded a t-value of 4.630 with a p-value of 0.002, which is also statistically significant at the 5% level. Accordingly, the third hypothesis (H3) is supported. This finding indicates that higher levels of employee accountability in performing assigned duties and taking responsibility for work outcomes are associated with better employee performance.

Overall, the results of the partial hypothesis tests confirm that all three independent variables exert positive and statistically significant effects on employee performance. These findings suggest that strengthening organizational culture, implementing effective workload management, and enhancing performance accountability are critical factors for improving employee performance at PT PLN (Persero) UP3 Merauke.

Table 5. Simultaneous Hypothesis Testing (ANOVA)

Model	F-value	p-value	Decision
Regression Model	21.411	0.003	Model is statistically significant

The simultaneous hypothesis test was conducted using the F-test to examine whether organizational culture, workload, and performance accountability jointly influence employee performance. Based on the analysis, the calculated F-value was 21.411, which exceeded the critical F-value of 3.11, with a significance level of 0.003 ($p < 0.05$). These results indicate that the proposed regression model is statistically significant and appropriate for explaining the relationship between the independent variables and the dependent variable.

The findings confirm that organizational culture, workload, and performance accountability simultaneously have a positive and significant effect on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. Therefore, the fourth hypothesis (H4) is supported. These findings indicate that improvements in employee performance are not influenced by a single factor in isolation but rather result from the interaction of complementary human resource management practices. Organizations that successfully establish a strong organizational culture, manage workload distribution effectively, and implement an effective performance accountability system are more likely to enhance employee productivity and overall work performance.

3.2 Discussion

3.2.1 The Effect of Organizational Culture on Employee Performance

The results of the first hypothesis test indicate that organizational culture has a positive and significant effect on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. The partial hypothesis test produced a t-value of 3.510 with a significance level of 0.004 ($p < 0.05$), indicating that the first hypothesis is supported. Furthermore, the regression coefficient of 0.310 indicates that every one-unit increase in organizational culture is associated with a 0.310-unit increase in employee performance, assuming that the other variables remain constant.

These findings suggest that organizational culture plays a strategic role in shaping employees' work behavior, strengthening organizational commitment, and enhancing the effectiveness of task execution. Within the organizational environment of PT PLN (Persero) UP3 Merauke, organizational culture functions not only as a set of shared values that guide employee behavior but also as a mechanism that strengthens coordination, work discipline, compliance with operational procedures, occupational health and safety (OHS) practices, and customer service orientation. Consequently, organizational culture serves as a fundamental foundation for developing consistent work behavior, thereby improving both the quality and quantity of employee performance.

From the perspective of organizational theory, these findings support the view that organizational culture functions as a social control mechanism capable of aligning individual goals with organizational objectives. Organizational values that are understood and internalized by all organizational members foster more productive work behavior, strengthen employees' sense of belonging, and reinforce their commitment to achieving organizational goals. When organizational culture encourages innovation, collaboration, result orientation, and responsibility, employees are more likely to make optimal contributions to organizational performance.

The findings of this study are consistent with those reported by Shahzad (2014), who found that organizational culture positively influences employee performance through

enhanced participation, communication, innovation, and reward systems. The study emphasized that a strong organizational culture improves organizational effectiveness by creating shared perceptions regarding organizational goals and work standards. Similarly, Azizah et al. (2023) found that organizational culture has a positive and significant effect on employee performance in Indonesia's public sector, thereby reinforcing the conclusion that organizational culture is one of the primary determinants of employee performance.

Nevertheless, this study provides a distinct empirical contribution because it was conducted within the electricity utility sector in Eastern Indonesia, which possesses operational characteristics that differ from those examined in previous studies. The operational environment of PT PLN (Persero) UP3 Merauke is characterized by extensive geographical coverage, challenging service distribution, and high demands for uninterrupted electricity supply. Under these conditions, organizational culture becomes a critical instrument for ensuring that employees share common values regarding integrity, customer service, occupational safety, and teamwork, thereby maintaining the quality of public service delivery. Accordingly, organizational culture contributes not only to improving individual employee performance but also to strengthening overall organizational effectiveness.

3.2.2 The Effect of Workload on Employee Performance

The results of the second hypothesis test indicate that workload has a positive and significant effect on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. The t-test yielded a t-value of 4.552 with a significance level of 0.013 ($p < 0.05$), indicating that the second hypothesis is supported. Furthermore, the regression coefficient of 0.470 is the largest among the independent variables, suggesting that workload is the most dominant factor contributing to the improvement of employee performance.

These findings indicate that workload, when managed proportionally, can enhance employee productivity. In the context of PT PLN (Persero) UP3 Merauke, clear task allocation, measurable work targets, and effective time management enable employees to perform their duties more efficiently. This finding suggests that workload does not necessarily have a negative impact on employee performance rather, it can serve as a stimulus for improving productivity when supported by employee competence, effective work coordination, and an efficient organizational system.

These findings can be explained by the Job Demands–Resources (JD–R) Theory, which posits that job demands do not necessarily produce negative outcomes when they are balanced by adequate job resources, such as organizational support, employee competence, leadership, and a supportive work environment. Under such conditions, job demands can enhance work motivation and encourage higher levels of employee performance.

The findings of this study are consistent with those reported by Azizah et al. (2023), who found that workload positively influences employee performance when work assignments are distributed proportionally and aligned with employees' individual capacities. Similarly, previous research on the implementation of occupational safety culture has demonstrated that assigning employees according to their competencies and managing workload effectively contribute to improved employee performance.

One important distinction between this study and several previous studies is the

positive relationship identified between workload and employee performance. While some studies have reported that excessive workload reduces employee performance due to increased work-related stress, the findings of this study indicate that, within PT PLN (Persero) UP3 Merauke, workload primarily reflects clearly defined work targets and operational responsibilities that encourage employees to work more effectively. Therefore, the positive relationship observed in this study suggests that appropriate workload management can serve as an effective instrument for enhancing organizational productivity.

3.2.3 The Effect of Performance Accountability on Employee Performance

The results of the third hypothesis test indicate that performance accountability has a positive and significant effect on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. This finding is supported by a t-value of 4.630, a significance level of 0.002 ($p < 0.05$), and a regression coefficient of 0.265, indicating that the third hypothesis is supported.

These findings suggest that higher levels of employee accountability are associated with higher levels of employee performance. Performance accountability encourages employees to perform their duties responsibly, comply with operational procedures, and transparently account for their work outcomes. In public utility organizations such as PT PLN (Persero), accountability represents a critical organizational element because it is directly associated with service quality, operational safety, and public trust.

From a theoretical perspective, performance accountability functions as an organizational mechanism that reinforces employee work behavior through role clarity, performance evaluation systems, and responsibility for work outcomes. When employees clearly understand their performance targets, possess well-defined responsibilities, and receive objective performance evaluations, their motivation to achieve optimal performance is expected to increase. Consequently, performance accountability not only enhances compliance with organizational procedures but also improves the overall effectiveness of work execution.

The findings of this study are consistent with those reported by Natria et al. (2022), who demonstrated that organizational formalization and managerial monitoring behavior significantly contribute to strengthening employee accountability. Their study further indicated that a high level of accountability encourages employees to take greater responsibility for their decisions and actions, thereby improving organizational performance.

Within the context of PT PLN (Persero) UP3 Merauke, the significant influence of performance accountability on employee performance suggests that the implementation of operational standards, clearly defined performance targets, transparent reporting systems, and continuous performance evaluation have become essential factors in enhancing employee effectiveness. These findings reinforce the view that organizations that consistently cultivate a culture of accountability are more likely to improve productivity, service quality, and organizational goal achievement than organizations that rely solely on formal supervision without strengthening individual responsibility (Estrada et al, 2024).

3.2.4 Simultaneous Effect of Organizational Culture, Workload, and Performance Accountability on Employee Performance

The results of the simultaneous hypothesis test indicate that organizational culture,

workload, and performance accountability jointly have a positive and significant effect on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke. This is evidenced by the calculated F-value of 21.411, which exceeds the critical F-value of 3.11, with a significance level of 0.003 ($p < 0.05$). These findings indicate that the proposed regression model has strong explanatory power in describing the relationship between the three independent variables and employee performance. Accordingly, the fourth hypothesis is supported, suggesting that improvements in employee performance are not driven by a single factor alone but rather result from the combined influence of organizational culture, workload management, and performance accountability.

These findings suggest that effective human resource management requires an integrated approach. Organizational culture plays a fundamental role in shaping shared values, norms, and work behaviors that support the achievement of organizational objectives, while workload determines the extent to which employees' capacities are effectively utilized to accomplish work tasks productively. At the same time, performance accountability ensures that all work activities are carried out responsibly, transparently, and in accordance with organizational standards and operational procedures. Collectively, these three factors complement one another in creating a supportive work environment that enhances both employee productivity and organizational service quality.

Within the context of PT PLN (Persero) UP3 Merauke, the findings indicate that organizational success in improving employee performance depends not only on strengthening organizational culture or managing workload independently but also on establishing an effective performance accountability system. Employees who work within a strong organizational culture, receive a balanced workload, and possess clear responsibilities are more likely to demonstrate higher levels of motivation, discipline, and work quality. Therefore, improved employee performance can be viewed as the outcome of the consistent implementation of integrated human resource management practices.

The findings of this study reinforce previous research suggesting that improvements in organizational performance require the integration of organizational behavior, job design, and performance control systems. Udin et al. (2023) demonstrated that organizational culture enhances employee performance through strengthened organizational learning and intrinsic work motivation. Similarly, Bakker and Demerouti (2007) argued that an appropriate balance between job demands and job resources promotes work engagement and improves employee productivity. Furthermore, Bovens (2007) emphasized that an effective accountability system enhances transparency, compliance, and decision-making quality, ultimately contributing to improved organizational performance. Collectively, these perspectives provide a strong conceptual foundation supporting the conclusion that organizational culture, workload, and performance accountability interact synergistically in determining organizational success.

This study contributes to the development of the human resource management literature by demonstrating that organizational culture, workload, and performance accountability are critical determinants of employee performance. The findings reveal that these three variables complement one another in shaping productive work behavior, thereby reinforcing the perspective that employee performance is influenced

not only by individual factors but also by supportive organizational systems. Furthermore, this study extends the empirical evidence regarding the application of organizational culture, workload management, and performance accountability within Indonesia's electricity utility sector, providing valuable insights for future research in public utility organizations and other public service institutions.

From a practical perspective, the findings indicate that improving employee performance at PT PLN (Persero) UP3 Merauke requires the integrated strengthening of organizational culture, optimization of workload management, and enhancement of performance accountability. Management should reinforce the internalization of corporate values, periodically evaluate workload distribution to ensure alignment with employees' capacities, and develop a transparent, objective, and Key Performance Indicator (KPI)-based performance evaluation system. The implementation of these strategies is expected to improve employee productivity, enhance customer service quality, and support the sustainable achievement of organizational objectives.

4. CONCLUSION

This study demonstrates that organizational culture, workload, and performance accountability have positive and significant effects on employee performance at PT PLN (Persero) Customer Service Implementation Unit (UP3) Merauke, both individually and simultaneously. Among the three independent variables, workload was identified as the most influential factor affecting employee performance. These findings indicate that improving employee performance requires strengthening organizational culture, implementing proportional workload management, and establishing an effective and sustainable performance accountability system.

From a theoretical perspective, this study enriches the human resource management literature by reinforcing the roles of organizational culture, workload, and performance accountability as key determinants of employee performance. From a practical perspective, the findings provide recommendations for PT PLN (Persero) UP3 Merauke to strengthen the internalization of organizational culture, optimize workload distribution, and implement a transparent performance evaluation system to enhance employee productivity and service quality.

This study is limited to a single organizational unit and employs a cross-sectional research design; therefore, the findings cannot be generalized to broader organizational contexts. Future research is recommended to extend the scope of investigation to other public utility organizations or state-owned enterprises (SOEs) and to develop a more comprehensive research model by incorporating additional variables, such as leadership, job satisfaction, or employee engagement, to obtain a deeper understanding of the factors influencing employee performance.

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