

Political Values, Professionalism, and Work Ethics as Determinants of Public Employee Accountability: A Structural Equation Modeling Approach

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ABSTRACT

This study examined the key factors that influence public employee accountability, explicitly focusing on the roles of political values, professionalism, and work ethics. Employing a quantitative, descriptive-correlational research design, data were gathered from 400 permanent employees of the Department of Public Works and Highways Region XI through validated survey instruments. Data were analyzed using multiple regression and structural equation modeling (SEM) to identify the best-fit model explaining the drivers of employee accountability. Findings revealed that employees exhibited high levels of political values, very high professionalism, very high work ethics, and high accountability. All three variables—political values, professionalism, and work ethics—showed significant positive relationships with accountability. Professionalism emerged as the strongest predictor, followed by work ethics and political values. However, Model 3 indicated that political values exert the most significant direct influence, while professionalism and work ethics have indirect effects. The result emphasized that civic-mindedness, justice, and moral governance, anchored in political values, guide accountable public service. This highlights the importance of promoting integrity, excellence, transparency, and accountability within government institutions. Public officers and leaders are encouraged to promote global awareness, strengthen communication, enrich task design, and institutionalize value-based leadership to sustain professionalism, ethical conduct, and accountability among public employees.

Keywords— Political Values, Professionalism, Work Ethics, Public Employee Accountability, Structural Equation Model, Public Administration, Philippines

INTRODUCTION

Accountability to the public makes the government less effective and unreliable. Corruption and immoral public employees continue to make service delivery difficult for the public, despite improvements made. Recent studies show that accountability in governance has been insufficient in various sectors of government. According to Van der Voet, Van de Walle, and Groeneveld (2023), changes in governance and stakeholder expectations influence accountability. Kim and Cho (2023) also demonstrate how accountability issues have placed an unprecedented strain on public organizations, with evident defects in monitoring and compliance. These repeated occurrences underscore the need for rigorous standards of ethics and accountability among public workers, as well as flexible mechanisms for addressing them.

Public workers' accountability ensures an open democracy. Therefore, governments should be honest, responsive, and accountable to maintain public confidence in complex and changing political and institutional environments. Moral and institutional accountability ensure that public officials adhere to rules, laws, and ethical standards. Accountability can facilitate effective government, prevent corruption, and enforce the rule of law (Van der Voet et.al., 2023). Accountability-based governance necessitates robust compliance systems, active citizen participation, and ongoing oversight to ensure that authority is exercised responsibly and public duties are fulfilled (Kim & Cho, 2023). Ethics and transparency influence greater trustworthiness, legitimacy, and efficiency of individuals (Amalia, 2023). According to the UN (2023), governance may only become sustainable and equitable when public officials are honest, transparent, and answerable. Accountability must be established to achieve administrative change, democratic stability, social justice, and integrity in the public sector. Abanto

and Acero (2025) reported findings indicating that good governance and organizational culture significantly influence how employees serve, with the latter mediating this influence.

Political ideals form the basis of government ethics, as well as the accountability and transparency of public institutions. Accountability relates to political ideals such as honesty, openness, and the public good (UN, 2023). It is these ideals that make the government democratic and responsible to the people. Legal and institutional systems uphold political ideals in democracies by making public officials and leaders accountable for their actions. By upholding the ideals, it legitimizes government and fosters public trust in politics. Professionalism embodies the ideals of public service. Republic Act No. 6713, the Code of Conduct and Ethical Standards for Public Officials and Employees, states that public servants must be professional. To be a successful public servant, one must possess expertise, a commitment to the public interest, and a commitment to fairness. Professional public servants are efficient and satisfy the demands of the institution and the public. It makes government better because the bureaucracies are more effective, and the morale of public organizations improves.

Public servants are required to possess work ethics, comprising beliefs, values, and sets of behaviors that impact their performance in their jobs. To enhance business culture and service performance, foster respect, equity, and integrity in public dealings. According to Figliola (2023), Government ethics foster trust in government and ensure that government acts openly and transparently. Political ideals, professionalism, and work ethics promote accountability, democratic governance, and honest, quality public service. Service leadership, ethics, and workplace spirituality enhance PSM among personnel (Tersona & Lagura, 2025).

Even though there is an increasing amount of writing about the accountability of the public sector, we still lack a clear understanding of how political beliefs and professionalism influence the work ethics and duties of public workers. Numerous studies have investigated ethical governance and professional conduct; however, the interconnection between these two areas remains largely unexamined. The lack of integration complicates the understanding of how political and professional perspectives influence public service ethics and accountability. This research addressed this gap by utilizing Structural Equation Modeling (SEM) to analyze how political beliefs, professionalism, and work ethics impacted responsibility. Analyzing value-driven and professional governance together provides evidence of how they might improve public sector accountability and institutional integrity.

This study aimed to identify the optimal structural model for public employee accountability, considering the influence of political ideology, professionalism, and work ethics. The research investigated conservation, globalism, and equal rights to understand the political ideals of public employees. Honesty, accountability, confidentiality, respect, compassion, responsibility, effective communication, maturity, and self-directed learning will be evaluated to assess professionalism. The study also examined the work morale and intrinsic ethical motivation of public employees. The suggested study would measure the attributability, observability, evaluability, answerability, and consequentiality of public employees.

The study examined politics, professionalism, work ethics, and the responsibilities of public employees. Ultimately, it identified the most effective structural model to explain responsibility in terms of these drivers. This research evaluated the null hypothesis at $p < .05$: there was no significant association between political views, professionalism, and work ethics and public employee responsibility, and no optimal structural model exists. This research examined how Political Values, Professionalism, and Work Ethics affect Public Employee Accountability. The framework showed how these factors affect public servant accountability.

Political Values, the first independent variable, measures employees' ideological convictions and public service practices. Conservation is motivated by conformity, security, and tradition. Globalism celebrates the concept of globalism and its associated policies, including free trade, immigration, and military interventionism. Equitable Rights explores universalist ideas related to kindness, promotes caring for others, and advocates for fair and equitable treatment of all individuals.

Professionalism, the second independent variable, relates to the ethical standards and conduct of public-facing personnel. Be honest and truthful in all actions and conversations. Accountability is taking responsibility for

workplace activities and understanding their effects. Employee confidentiality means respecting private information. Respectfulness means treating coworkers and the public with courtesy and dignity. Responsibility means doing what is expected. An employee's empathy and care for coworkers is referred to as compassion. Communication involves the transfer of verbal and written information. Maturity is making decisions with excellent judgment and emotional stability. Self-directed learning is the capacity and desire to study and grow autonomously. Work Ethics, the third independent variable, concerns workplace behavior and morality. Work signifies the importance of our careers in our lives, allowing us to express ourselves and find satisfaction. Morality shows a person will work honestly and fulfill their duties. Working helps one improve professionally, and overcoming hurdles is a fulfilling experience.

Public accountability metrics show worker responsibility. Responsibility for decisions and actions. Viewing employee conduct. We evaluated employees' job performance and effectiveness. Explaining and defending choices is accountability. Consequences are how employees help a firm achieve its objectives and build trust. The political, professional, and ethical aspects of public employee accountability are examined. This research aimed to enhance awareness of how these attributes impacted public organization performance and promote public accountability and trust through the observation of staff behavior. We evaluated employees' job performance and effectiveness. Explaining and defending choices is accountability. Consequences are how employees contribute to a firm achieving its objectives and building trust. Public employee accountability's political, professional, and work ethics are examined. This study aims to enhance public organization performance, understanding, accountability, and trust, as well as the definitions and methods associated with these concepts.

This study examines how individuals respond to accountability limitations in companies and institutions, drawing on Tetlock's Accountability Theory (1985, 1992). According to this idea, individuals act as expected by their superiors, peers, and the public, emphasizing the role of psychological decision-making and personal responsibility for their actions and their consequences. Accountability theory was employed to examine how DPWH Region XI public workers perceive and respond to their ethical, professional, and political obligations.

Figure 1. Conceptual Framework

Hypothesized Model Showing the Direct Causal Relationship of Political Values, Work Ethics, and Professionalism: A Structural Equation Model on Public Employee Accountability

Legend:

Public Employee Accountability	Professionalism
AT - Attributability	HN - Honesty
OB - Observability	AC - Accountability
EV - Evaluability	CF - Confidentiality
AN - Answerability	RF - Respectful
CQ - Consequentiality	RS - Responsibility
	CP - Compassion
	CM - Communication
	MT - Maturity
	SDL - Self-directed Learning
Political Values	Work Ethics
CON - Conservation	WI - Work Itself
GLO - Globalism	MATW - Moral Attitude Toward Work
ER - Equal rights	IM - Intrinsic Motivation

Vandenabeele and Schott's (2020) Public Service Motivation (PSM) theory examines self-directedness that prioritizes the public's benefit and interest. PSM analysis explains how professionalism and politics undermine public sector accountability, which is concerning. This motivational perspective will explain how self-generated 'do good' incentives may promote corporate accountability (Vandenabeele & Schott, 2020).

Icek Ajzen's (1985) Theory of Planned Behavior (TPB) is a widely used model for assessing and predicting behavioral outcomes in organizational and public administration settings. Behavioral responsibility explains how work intentions are regulated, adjusted, and directed, and the TPB will investigate it. This hypothesis posits that purpose influences conduct. In this study, public employees who regard accountability as essential to ethical governance are more inclined to behave ethically. Victor and Cullen (1988) suggest that an organization's ethical standards determine its ability to resolve ethical problems effectively. ECT believes that the moral environment influences the ethical and responsible decisions that workers make.

Public servants perceive governance, ethics, and obligations through political lenses. Public institutions make decisions based on fairness, justice, and accountability. Internalizing political ideals encourages public service transparency (Mamokhere, Musitha, & Netshidzivhani, 2021). Professionalism demonstrates that you are knowledgeable, fair, and committed to the public good. Professionalism ensures that public workers perform their duties effectively and adhere to regulations, which fosters confidence in the government. Discipline, progress, and obedience to institutional norms are encouraged (De Zoysa, 2022).

Work ethics include doing the right thing and being responsible in your daily work. Employees with strong work ethics will do the right thing and provide excellent public service even when no one is watching. A trustworthy public sector is based on political values, professionalism, and work ethics (Benedicto & Caelian, 2020). This study may improve public administration by increasing employees' knowledge of their responsibilities. It considers political views, professionalism, and work ethics in holding individuals accountable in the public sector. The paper presents the most effective structural model for accountability, utilizing these dynamics, which provides empirical insights into both scholarly research and administrative practice. Future studies, as well as politicians, may apply the results to make public institutions more effective, efficient, and honest.

This work combines theoretical insights with practical applications to further the UN Sustainable Development Goals and sustainable governance. It encourages accountability, professionalism, and ethical governance to reach SDG 16 through transparent, responsible, and inclusive institutions. Public sector ethics contribute to attaining SDG 8 by increasing trust, productivity, and sustainability in decent work and economic growth.

METHOD

The research included 400 DPWH Region XI staff from 11 District Engineering Offices and 1 Regional Office. Only permanent employees with at least three years of service replied after stratified random selection assured equity. This sample approach utilized a University of Mindanao Ethics Review Center-approved five-point Likert scale to gather diverse views on political ideals, professionalism, and work ethics within the DPWH regional structure. In pilot testing with fifty respondents, Cronbach's Alpha scores varied from 0.764 to 0.956, confirming the instrument's consistency in evaluating the study's main components. From March to May 2025, quantitative causal-comparative self-administered questionnaire data were collected. Analysis focused on SEM, descriptive statistics, correlation, and regression. UMER protocol no. UMER-2025-076 protected privacy and Data Privacy Act compliance.

Research Respondents

Yuan and Chan (2016) recommend a sample size of 400 for Structural Equation Modeling (SEM). The sample met that need—stratified random sampling offered all qualifying DPWH employees an equal chance of selection. Salkind (2007) states that stratified random sampling groups the population in a similar manner. The DPWH regional workers' perspectives on accountability, professionalism, and work ethics were best conveyed in this manner.

Materials and Instruments

This study used four validated instruments: Public Employee Accountability: Development of a Five-Dimensional Scale (Han & Perry, 2019) and Professionalism perspective among medical students of a novel Malaysian medical graduate school. Filipino Political Values: An Etic Approach - Bernardo (2017) & A Work Ethics Instrument Development Study - Sharma and Rai (2015). Experts examined and reviewed the questionnaire's consistency and reliability. The University's Ethical Review Center approved the research for ethical compliance. Turnitin is used to check for plagiarism and ensure academic integrity. The questionnaire was completed on a five-point Likert scale from 5 (strongly agree) to 1 (strongly disagree). Questionnaire scores were interpreted as:

The descriptive interpretation of Political Values, Professionalism, Work Ethics, and Public Employee Accountability measures is divided into five levels by range. Very High scores, ranging from 4.20 to 5.00, indicate that these measurements are consistently present. The High level, 3.40–4.19, indicates frequent measurements. Moderate means measurements are sometimes reported on scores between 2.60 and 3.39. Low scores (1.80–2.59) indicate rare measurements. A Very Low score between 1.00 and 1.79 indicates inconsistent political ideals, professionalism, and work ethics.

Design and Procedure

This is a causal-comparative quantitative study that investigated the levels of political values, professionalism, and work ethics that influence accountability among public employees. The analytical tool used to measure the best-fit relationships was SEM (Byrne, 2013). The descriptive-correlational and structural approach in this research analyzed the direction and strength of the relationships among these variables based on works by Christensen, Johnson, and Turner (2011). This approach demonstrated how these factors impact accountability in public organizations.

The SEM model was designed, data were collected, and estimates and changes were made accordingly, as suggested by Lacobucci (2010). When the initial fits were not satisfactory, the model was further refined to ensure accuracy and reliability, adhering to the guidelines established by Henseler and Ketchen (2012). This advanced statistical approach, SEM, was utilized to explore latent components and measurement errors, thereby providing a comprehensive understanding of the theoretical linkages. SEM enhanced accountability mechanisms within the public sector through an improvement of estimation accuracy and increased empirical validity as suggested by Ullman and Bentler (2003).

Data collection was done through self-administered questionnaires distributed within DPWH Region XI. Data encoding and analysis were conducted through correlation, regression, and descriptive statistics. It would provide an overview of the relationships between variables and how important factors would influence the accountability results.

The study followed ethical considerations. All data were protected in accordance with the Data Privacy Act of 2012, and participants were informed of their rights and the purpose of the study. Emphasis was placed on the importance of volunteering and obtaining informed consent. Lastly, the researcher adhered to the code of ethics as prescribed by the University of Mindanao Ethics Review Committee, including the plagiarism policy and avoidance of incorrect citation styles, as stated in the UMEREC Protocol No. UMEREC-2025-076. The researcher also remained open and transparent and did not allow personal interest to override professionalism.

RESULTS AND DISCUSSION

Political Values of Public Employees

Table 1 presents the views of government employees on globalism, equality, and conservation. The mean was 3.52, and the standard deviation was 0.47. In addition, political values were a part of the work in which the public servants engage as civil servants; the level of descriptive depth indicated that political ideals informed their professional conduct and decisions to a great extent.

The best indicator of political value is equality, which has a mean of 4.16 and a standard deviation of 0.62. This reflects that workers who go to work want to see fairness, justice, and equality in both the public and private sectors. There is also high conservation with a mean of 3.42 and a standard deviation of 0.67. Workers want things to be in order, follow the rules, and have a stable work environment. Globalism has an average score of 2.97 with a standard deviation of 0.75, indicating that employees do not prioritize global knowledge and connections as much as they do other political ideas, such as equality.

Table 1 Level of Political Values of Public Employees

Indicators	SD	Mean	Descriptive Level
Conservation	0.67	3.42	High
Globalism	0.75	2.97	Moderate
Equality	0.62	4.16	High
Overall	0.47	3.52	High

Responsible and fair public servants are the best. This political loyalty demonstrates that their professional behavior and decisions are based on well-established values, which makes the government work better, and the people trust it more. Fairness, justice, and impartiality are essential to public authority. Respecting equality is a sign of justice and fairness, which fosters greater trust in the government. Conservationists stress the importance of order, ethics, and tradition in the workplace. They demonstrate a high level of honesty in their work for the government and within their institutions. Moderate globalism suggests that governments support global awareness, understanding of other cultures, and flexibility, but not completely. Knowledge-sharing, policy innovation, and international exposure must broaden their outlook. Enhancing this component would help public workers adapt, react, and anticipate issues in a more interconnected and dynamic public sector.

Professionalism of Public Employees

Table 2 shows that being professional in public service means being honest, accountable, secretive, respectful, responsible, compassionate, able to communicate effectively, mature, and able to learn independently. The mean is 4.42, and the standard deviation is 0.46, so the data is very descriptive. The idea is that public servants are always good, honest, and moral. The results show that workers give meaning to honesty and efficiency in government work, making public organizations more trustworthy.

The highest mean and standard deviation are from respect, 4.58 and 0.50, respectively, which is an excellent indication. Being friendly and helpful to coworkers, bosses, and customers makes work more fun. The next one is responsibility, with a mean of 4.56 and a standard deviation of 0.49; this shows that the staff can be trusted and are responsible. With a mean of 4.44 and a standard deviation of 0.57, it is demonstrated that workers value the privacy of their information, which is a crucial aspect of public trust.

The means for responsibility, honesty, and maturity were 4.41 points, with a standard deviation ranging between 0.54 and 0.57. Our research indicates that employees are honest, open, and smart. The mean compassion exhibited was 4.47 with a standard deviation of 0.56. On the contrary, self-directed learning and standard deviation were 4.36 and 0.60, respectively, which is very high, indicating that workers are compassionate enough and willing to do a better job.

Table 2 Level of Professionalism of Public Employees

Indicators	SD	Mean	Descriptive Level
Honesty	0.57	4.41	Very High
Accountability	0.54	4.41	Very High

Confidentiality	0.57	4.44	Very High
Respectful	0.50	4.58	Very High
Responsibility	0.49	4.56	Very High
Compassion	0.56	4.47	Very High
Communication	0.57	4.24	Very High
Maturity	0.54	4.41	Very High
Self-directed Learning	0.60	4.36	Very High
Overall	0.46	4.42	Very High

The mean for communication was the lowest, 4.24, with a standard deviation of 0.57. It means that personnel communicate effectively with each other; however, it is necessary to make certain aspects more transparent, provide more constructive feedback, and share information more openly. These findings suggest that public servants are highly ethical, respectful, responsible, and eager to learn. Honesty, openness, and appreciation in service enable better teamwork, higher productivity, and improved public service.

Work Ethics of Public Employees

As can be seen from Table 3, work ethics among public workers revolve around their jobs, morals, and personal drive. The mean of 4.41 and the standard deviation of 0.47 indicate that, as a description, this is very good. This result depicts that the workers are honest and industrious. Good service, honesty, and enthusiasm about their jobs are all vital ingredients of public sector ethics that workers hold in high regard.

Table 3 Level of Work Ethics

Indicators	SD	Mean	Descriptive Level
Work Itself	0.62	4.23	Very High
Moral Attitude Toward Work	0.51	4.52	Very High
Intrinsic Motivation	0.54	4.48	Very High
Overall	0.47	4.41	Very High

The mean moral attitude to work was 4.52, and the standard deviation was 0.51. So, the personnel are not deceitful, try very hard, and do not discriminate against anyone. Another strength was that high morals were found among the employees. For intrinsic motivation, the mean was 4.48, and the standard deviation of 0.54 is very high. It means that individuals love their job and find it meaningful without expecting any rewards or appreciation from others. The minimum mean, which was 4.23, and the standard deviation, which was 0.62, were those of a job. However, it was strong enough to demonstrate that a person cares about their job and is also interested in the company's success. The results indicated that public workers possess a strong work ethos, intrinsic motivation, and a commitment to service ethics. It follows that respect was being shed on the job, and the moral values of ensuring honesty, dependability, and responsibility were therefore compromised, making public institutions less effective and damaging their reputation.

Public Employee Accountability

Table 4 presents accountability, observability, evaluability, and answerability of public employees. A high descriptive level was reached, with a mean of 4.05 and a standard deviation of 0.55; this would mean that workers take their jobs seriously. Public employees are aware that they must perform their jobs correctly, explain their actions, and be accountable for their decisions. These build trust and openness within public service.

Table 4 Level of Public Employee Accountability

Indicators	SD	Mean	Descriptive Level
Attributability	0.74	4.06	High
Observability	0.65	4.19	High
Evaluability	0.76	4.04	High
Answerability	0.60	4.12	High
Consequentiality	0.75	3.85	High
Overall	0.55	4.05	High

The mean was 4.19, while the standard deviation was 0.65, suggesting quality because people can easily see and check what employees are doing and how well they are doing their jobs. High answerability, with a mean of 4.12 and a standard deviation of 0.60, implies that the workers are willing to explain and defend their behavior. A mean of 4.06 and a standard deviation of 0.74 for attributability indicate that employees understand their roles and their impact on the organization's success. A mean of 4.04 and a standard deviation of 0.76 indicate that standards can accurately measure how well workers perform their jobs and make informed decisions.

Last, consequentiality had the lowest mean of 3.85 and a standard deviation of 0.75, which is still high. This result suggests that workers understand the consequences of their actions; however, effective accountability mechanisms are necessary to achieve actual outcomes and solutions. These results imply that public servants are responsible, accountable, and transparent. Such characteristics ensure that government employees are honest and perform well, hence being responsible and ensuring good governance.

Significance of the Relationship between Political Values and Public Employee Accountability

Table 5 illustrates how political beliefs influence public employee accountability, examining the attributes of attributability, observability, evaluability, answerability, and consequentiality. The null hypothesis was rejected at the 0.05 significance level, as all p-values were less than 0.05. Political principles and public employee accountability are moderately to substantially positively associated ($r = 0.441$). Workers' job duty grows with their political beliefs.

A high correlation ($r = 0.403$, $p < 0.05$) suggests that workers who value tradition, stability, and moral order are more accountable and responsible at work. Equality ($r = 0.338$, $p < 0.05$) shows that workers who value fairness, justice, and equal treatment are more open and responsible. There is a weak correlation between globalism and accountability ($r = 0.199$, $p < 0.05$), indicating that employees who are open to global ideas and collaborative work are less likely to be held accountable than those who adhere to other political ideologies.

These results suggest that political ideologies—globalism, egalitarianism, and conservation—are influential in determining accountability among public employees. The more we can refine these rules, the more open, honest, and accountable public service can be. Public employees who are politically active will tend to be more honest, responsible, and rule-abiding employees of their employer.

Table 5 Significance of the Relationship between Political Values and Public Employee Accountability

Political Values	Public Employee Accountability					
	Attributability	Observability	Evaluability	Answerability	Consequentiality	Overall
Conservation	.411** .000	.197** .000	.379** .000	.273** .000	.286** .000	.403** .000

Globalism	.162** .001	.125* .012	.125* .012	.134** .007	.219** .000	.199** .000
Equality	.247** .000	.372** .000	.231** .000	.288** .000	.198** .000	.338** .000
Overall	.386** .000	.321** .000	.345** .000	.325** .000	.336** .000	.441** .000

It consolidates the findings of Spenkuch (2023), who established a strong association between employees' congeniality with colleagues and their job performance. This explains why politically like-minded people are more conscientious and observe civic duty. Overman (2022) argues that political ideals influence the ethical decisions of public servants by aligning political and professional duties. Schnell, Kim, Munno, and Nabatchi (2024) established that shared philosophies of public values create openness and accountability. On the other hand, Cooper and Reggie (2025) established that institutional norms and dominant political ideologies have a profound impact on the perception of responsibility among public servants. Studies have shown that political ideologies influence the integrity, transparency, and accountability of public servants. Anchoring these values in corporate culture and governance structures engenders accountability in governments and builds public trust.

Significance of the Relationship between Professionalism and Public Employee Accountability

Table 6 presents the results of the professionalism-public employee accountability significance test. According to the hypothesis, the relationship was tested at a significance level of 0.05. Professionalism and public employee accountability are positively correlated ($r = 0.620$, $p\text{-value} < 0.05$). Public servants become more responsible as they advance in their profession. Statistically, all professionalism criteria positively correlate with accountability ($p\text{-values} < 0.05$).

A strong correlation ($r = 0.603$, $p < 0.05$) suggests that effective communication skills among practical staff enhance their responsibility, as clear communication, constructive criticism, and information sharing increase workplace transparency. Maturity ($r = 0.570$, $p < 0.05$) and compassion ($r = 0.548$, $p < 0.05$) indicate ethical and trustworthy conduct in individuals with emotional stability, empathy, and excellent judgment. A correlation of $r = 0.547$ ($p < 0.05$) indicates that taking responsibility for actions enhances corporate accountability.

Employees are more diligent about their jobs when they engage in self-directed learning ($r = 0.516$, $p < 0.05$) and confidentiality ($r = 0.482$, $p < 0.05$). Accountability, respect, ethical responsibility, and interpersonal esteem are linked to trust and transparency ($r = 0.490$, $p < 0.05$). A strong link exists ($r = 0.410$, $p < 0.05$) between honesty and integrity. This illustrates the importance of accountability in the public sector for individuals who value ethics. Many recent studies support this. Simorangkir, Bukit, and Hayati (2020) found that public officials who are honest, ethical, and responsible are more accountable. Montano, Dasal, Artificio, Opeña, and Mosca (2023) assert that capable and transparent public officials are more inclined to meet ethical and performance standards. Yulianto, Sholihah, Baswara, and Yustitia (2020) found that professional behavior facilitates adherence to rules.

Table 6 Significance of the Relationship between Professionalism and Public Employee Accountability

Professionalism	Public Employee Accountability					
	Attribu- tability	Obser- vability	Evalua- bility	Anwe- rability	Consequentiality	Overall
Honesty	.269** .000	.474** .000	.257** .000	.400** .000	.237** .000	.410** .000
Accountability	.345** .000	.551** .000	.324** .000	.456** .000	.273** .000	.490** .000

Confidentiality	.345** .000	.520** .000	.317** .000	.453** .000	.280** .000	.482** .000
Respectful	.361** .000	.476** .000	.361** .000	.477** .000	.254** .000	.486** .000
Responsibility	.376** .000	.552** .000	.401** .000	.522** .000	.317** .000	.547** .000
Compassion	.378** .000	.540** .000	.409** .000	.507** .000	.334** .000	.548** .000
Communication	.405** .000	.618** .000	.383** .000	.551** .000	.431** .000	.603** .000
Maturity	.374** .000	.559** .000	.395** .000	.557** .000	.377** .000	.570** .000
Self-directed Learning	.349** .000	.492** .000	.350** .000	.503** .000	.352** .000	.516** .000
Overall	.425** .000	.633** .000	.424** .000	.591** .000	.386** .000	.620** .000

Han and Robertson (2020) assert that professional responsibility influences the obligations and ownership of public employees. Generally, research indicates that accountability in the public sector requires specialized expertise. Being honest, responsible, polite, caring, able to communicate effectively, mature, and able to grow independently are all qualities that make workers ethical and open. Trustworthiness, honesty, and reliability make the public sector more credible and valuable. The results demonstrate that being professional makes public workers more responsible. Encouraging ethics, communication, and learning may help public organizations hire people who are honest and ethical.

Significance of the Relationship between Work Ethics and Public Employee Accountability

Table 7 displays significance tests for work ethics and public employee accountability. The correlation coefficient is 0.624, indicating that the null hypothesis is rejected at the 0.05 significance level. So, there is a connection between work ethics and public employee responsibility. Work ethics—encompassing the nature of work, moral disposition towards work, and intrinsic motivation—exhibit a significant correlation with public employee accountability, as seen by all p-values being below 0.05.

Intrinsic motivation showed the highest correlation with $r = 0.567$, $p < 0.05$; thus, individuals who are motivated by personal fulfillment, self-enhancement, and professional integrity tend to be responsible and honest. Individuals who value honesty, thoroughness, and fairness in practice had a correlation coefficient of $r = 0.529$, $p < 0.05$, indicating a larger measure of responsibility. A correlation coefficient of $r = 0.505$ ($p < 0.05$) suggests that workers who derive meaning and pleasure from their jobs are more likely to be ethical and responsible.

Table 7 Significance of the Relationship between Work Ethics and Public Employee Accountability

Work Ethics	Public Employee Accountability					
	Attribu-tability	Obser-vability	Evalua-bility	Anwe-rability	Consequen-tiability	Overall
Work Itself	.334**	.482**	.330**	.494**	.361**	.505**

	.000	.000	.000	.000	.000	.000
Moral Attitude Toward Work	.356**	.530**	.381**	.529**	.307**	.529**
	.000	.000	.000	.000	.000	.000
Intrinsic Motivation	.423**	.589**	.414**	.535**	.288**	.567**
	.000	.000	.000	.000	.000	.000
Overall	.433**	.623**	.437**	.607**	.376**	.624**
	.000	.000	.000	.000	.000	.000

The results imply that work ethics promote public employee accountability. Public service employees who view their employment as a meaningful vocation, based on honesty, hard work, integrity, and accountability, are more likely to take responsibility and be truthful. A strong work ethic fosters trust in organizations and the public. Promoting professionalism, ethics, and self-improvement may help public organizations build a responsible and ethical workforce. Simorangkir, Bukit, and Hayati (2020) suggest that honesty, responsibility, and commitment enhance public service. Disciplined, fair, and devoted public personnel meet institutional standards more effectively, according to reports (Montano, Dasal, Artificio, Opeña, & Mosca, 2023).

According to Han and Robertson (2020), strong moral and professional principles significantly influence how public sector professionals perceive and perform their roles, making employee responsibility closely tied to ethical work values. The results suggest that labor ethics have an impact on public sector accountability. Ethics-driven public personnel are more accountable and trustworthy.

Significance of the Influence of Political Values, Professionalism, and Work Ethics on Public Employee Accountability

Table 8 illustrates how political principles, professionalism, and work ethics influence the responsibilities of Region XI DPWH public employees. The regression analysis rejected the null hypothesis with an F-value of 118.525 and a p-value of 0.000. Political values, professionalism, or work ethics strongly predict public employee responsibilities.

The coefficient of determination ($R^2 = 0.688$) indicates that the three predictor variables explain 68.8% of the variation in public employee accountability, while non-model factors account for the remaining 31.2%. All three factors substantially affect public employee responsibility, with professionalism being the best predictor ($\beta = 0.307$, $p < 0.05$), followed by work ethics ($\beta = 0.299$, $p < 0.05$) and political ideals ($\beta = 0.217$, $p < 0.05$). This indicates that professionalism has the greatest impact on DPWH workers' accountability in Region XI.

The current study stresses professionalism in public accountability. According to Mantzaris, Pillay, and Jarbandhan (2022), South African municipalities that adhered to ethical and professional standards were more transparent and less prone to corruption, particularly during the COVID-19 pandemic. Corruption may undermine the professionalism of public service in Ukraine; therefore, Zhovnirchuk and Tymofiev (2022) recommend merit-based recruitment and institutional integrity to enhance accountability.

Table 8 Significance of the Influence of Political Values, Professionalism, and Work Ethics on Public Employee Accountability

Public Employee Accountability					
(Variables)		<i>B</i>	β	<i>t</i>	<i>Sig.</i>
Constant		.038		.178	.859
Political Values		.250	.217	5.462	.000

Professionalism		.364	.307	5.185	.000
Work Ethics		.345	.299	4.995	.000
R	.688				
R ²	.473				
ΔR	.469				
F	118.525				
ρ	.000				

Work ethics improve public service reputation and performance. Benedicto and Caelian (2021) found that ethical Philippine government workers performed well, suggesting that ethics promote accountability. Nicolas (2023) found that Laguna local government personnel with high responsibility, patriotism, and responsiveness performed better, correlating ethics to public service accountability. Paudel and Gupta (2022) concluded that institutionalizing integrity and impartiality in Nepal's public sector promotes accountability and government trustworthiness. Profession, work ethics, and politics all affect public employee obligations, but professionalism has the most significant impact. Professional expertise, ethics, and political neutrality are needed for transparent, accountable, and trustworthy public service.

Best Fit Model of Public Employee Accountability

Table 9 presents the goodness-of-fit indices for the three structural models' data matching. Indicators include P-value, CMIN/DF, GFI, CFI, NFI, Tucker-Lewis Index (TLI), RMSEA, and P-close. According to statistical criteria, these indices assess model adequacy and acceptance. The table shows Model 1's P-value of 0.000 and CMIN/DF of 7.488, which exceeds the lower limit of 2. GFI (0.764), CFI (0.799), NFI (.776), and TLI (.772) all dropped below 0.95, and the RMSEA value was 0.128, with a P-value of .000 indicated poor model fit. Model 1 fails to capture dynamic relationships, making it inappropriate.

Model 2 exhibited improved fit indices, but a P-value of 0.000 and CMIN/DF of 4.738, which exceeded the intended range. TLI (0.868), GFI (0.819), CFI (0.886), and NFI (0.861) were near but not at the acceptable level. RMSEA is .097, P-close is .000, suggesting an inadequate fit. Model 2 did not provide a good fit to the data. However, Model 3 improved across all indices, indicating a strong model fit. The P-value is .126. One hundred twenty-six models met the 0.05 significance criterion, indicating they are statistically equivalent to the data. GFI (0.978), CFI (0.996), NFI (0.980), and TLI (.994) meet acceptable fit standards. The CMIN/DF of 1.232 was acceptable (less than 2)—p-close of .993 and RMSEA of 0.024, less than 0.05. The Model 3's strong fit was confirmed by a p-value of 0.993, which is greater than 0.05. This indicated that Model 3 fit best of the three models. Political values, professionalism, work ethics, and public employee responsibilities are reflected, and it meets goodness-of-fit standards. The best structural model for DPWH Region XI public employee accountability was Model 3.

Table 9 Summary of Goodness of Fit Measures of the Three Generated Models

Model	P-value (>0.05)	CMIN / DF (0<value<2)	GFI (>0.95)	CFI (>0.95)	NFI (>0.95)	TLI (>0.95)	RMSEA (<0.05)	P-close (>0.05)
1	.000	7.488	.764	.799	.776	.772	.128	.000
2	.000	4.738	.819	.886	.861	.868	.097	.000
3	.126	1.232	.978	.996	.980	.994	.024	.993

Legend:

CMIN/DF – Chi-Square/Degrees of Freedom

NFI –Normed Fit Index

GFI– Goodness of Fit Index

TLI -Tucker-Lewis Index

RMSEA – Root Mean Square of Error Approximation

CFI – Comparative Fit Index

Regression Weights of the 3 Generated Models

Table 10 presents the regression weights of the three models, illustrating how Political Values, Professionalism, and Work Ethics directly impact Public Employee Accountability. The regression weights (β -values) indicate how each external variable affects the dependent construct. The table shows statistical significance levels ($p < 0.05$, $p < 0.01$, and $p = 0.000$), with "NS" denoting non-significant relationships.

Three exogenous variables—Political Values ($\beta = .311^*$), Professionalism ($\beta = .454^{***}$), and Work Ethics ($\beta = .508^{***}$)—significantly improved public employee responsibility ($p = 0.000$) in Model 1. In the original model, all three factors explained discrepancies in public employee accountability. Table 7 shows statistically significant associations; however, the model did not fit well, suggesting predictor redundancy or overlap.

Table 10 Regression Weights of the 3 Generated Models

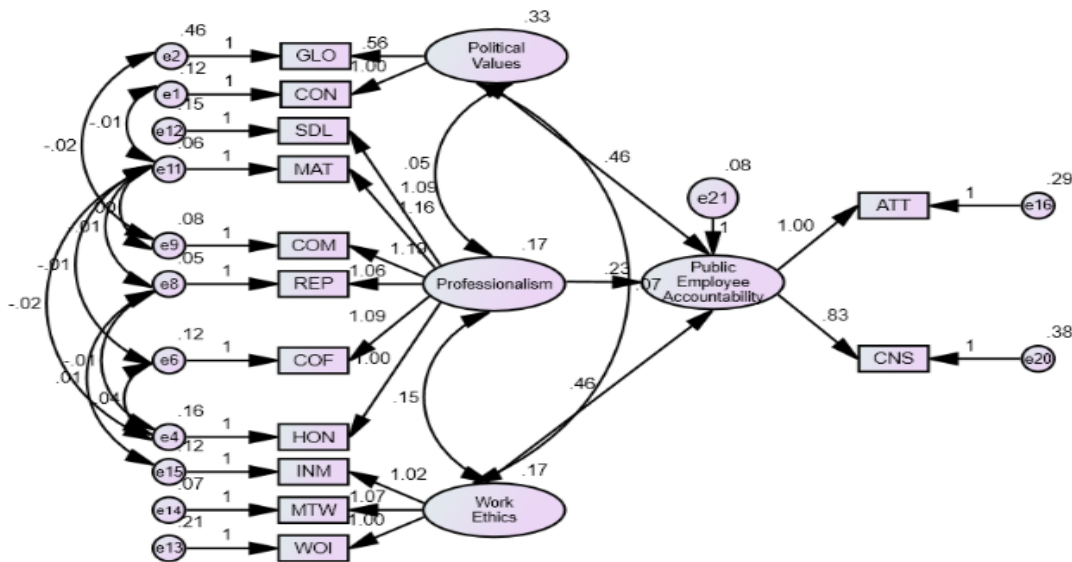
	Exogenous Variables to Endogenous Variables		
Model	Political Values	Professionalism	Work Ethics
1	.311***	.454***	.508***
2	.795*	.190 ^{NS}	.402 ^{NS}
3	.463***	.230 ^{NS}	.457 ^{NS}

$P^* < 0.05$ $P^{**} < 0.01$ $P^{***} = 0.000$

In Model 2, Political Values ($\beta = .795^*$) remained significant ($p < 0.05$) after model fit improvements, whereas Professionalism ($\beta = .190^{NS}$) and Work Ethics ($\beta = .402^{NS}$) were insignificant. After correcting for interrelations and error correlations, only Political Values predicted public employee accountability. The significant regression weight of .795 reveals that workers' political orientations—justice, respect for authority, and civic duty—dominate responsible behavior. Model 2 needed further adjustments despite fitting well.

In Model 3 (Table 10), Political Values ($\beta = .463^*$) significantly affect public employee responsibility ($p = 0.000$), but Professionalism ($\beta = .230^{NS}$) and Work Ethics ($\beta = .457^{NS}$) do not. This implies that Political Values primarily affect structural responsibility. Although excellent, Professionalism and Work Ethics did not predict accountability in relation to political values. These data suggest that political orientations, such as social responsibility, national loyalty, democratic principles, and ethical governance, have a greater impact on accountable behavior than professionalism and work ethics. Corporate culture, leadership, and intrinsic motivation are not examined in this model; however, professionalism and work ethics may indirectly impact responsibility.

Figure 4. Best Fit Model in Standard Solution



This graphic shows the SEM-standardized Best

Fit Model (Model 3). Important latent variable routes and interactions are illustrated in the model. Globalism (GLO), Conservation (CON), and Self-Directed Learning (SDL) substantially and statistically predicted Public Employee Accountability (ATT) and Consequentiality (CNS). The correlation $\beta = 0.463$ indicates that workers' responsibility increases with political knowledge, civic-mindedness, and commitment to democratic and moral values.

Work ethics and professionalism (Honesty, Confidentiality, Compassion, and Responsibility) favorably but non-significantly influenced accountability. Political values may integrate corporate discipline and integrity into quantifiable accountability behaviors, while professional conduct and ethical work values support them. The model suggests that political values influence public employee accountability in DPWH Region XI. This supports civic responsibility, openness, and morality in public sector accountability.

CONCLUSION AND RECOMMENDATION

The best-fit model indicated that, in holding public employees to account, political beliefs were more significant than professionalism, work ethics, or politics. The high descriptive values in all areas indicate that public employees are adhering to ethical and professional standards; however, we require more detailed information. With respect to the political ideal mean, globalism was the lowest, indicating that stability and equity mean more to the workers than new ideas and worldwide perspectives. For professionalism in communication, the mean was the lowest, indicating a need to improve how information is conveyed and received. The average for work ethics was the lowest, indicating that people still need to engage in meaningful work and have tasks that are more interesting, even when they find meaning in their jobs. The results show that political ideals have a significant impact on responsibility, while professionalism and work ethics have a lesser effect.

Model 3 accurately depicted responsible conduct, thus passing all statistical goodness-of-fit assessments. The regression results reveal that workers' political values—justice, civic duty, and moral governance—best predict public service accountability and responsibility. The Model 3 best explains what public employees should be responsible for by placing political principles, such as conservation, equality, and civic-mindedness, at the center of what it means to be a responsible and open public servant.

These results demonstrate that employees' civic duty, equity, and morality are crucial to public accountability. The findings also further support the UN SDGs 16: Peace, Justice, and Strong Institutions, which calls for open and accountable government, and SDG 8: Decent Work and Economic Growth, which emphasizes the importance of ethical and productive work. Accountability based on values fosters trust in government and institutions, leading to a government that is fair, effective, and sustainable. Utilize training and global

benchmarking to encourage people to think outside the box and generate new ideas, which will help workers become accustomed to the rules of global governance and feel responsible. To enable people to work with and be honest with each other, train them in how to give and receive feedback, as well as how to resolve disputes. Recognition and participative management should be used by public companies to ensure that their workers are working hard and growing. Finally, incorporating value-based leadership, fairness, justice, and civic duty into the system will ensure that all levels of public service are professional and responsible in their actions.

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