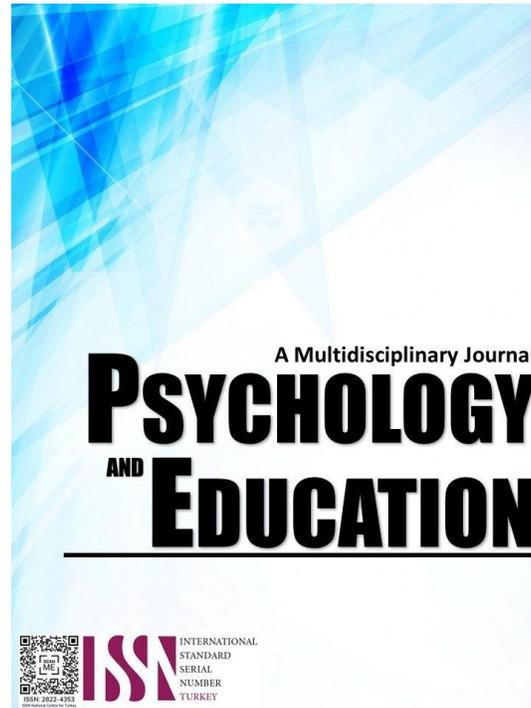


**REVIEWING TRANSPARENCY AND ACCOUNTABILITY MECHANISMS  
FOR SUSTAINABLE IMPLEMENTATION OF SIBONGA  
COMMUNITY COLLEGE**



**PSYCHOLOGY AND EDUCATION: A MULTIDISCIPLINARY JOURNAL**

Volume: 41

Issue 10

Pages: 1094-1105

Document ID: 2025PEMJ4027

DOI: 10.70838/pemj.411001

Manuscript Accepted: 06-05-2025

## Reviewing Transparency and Accountability Mechanisms for Sustainable Implementation of Sibonga Community College

Marian G. Otero,\* June Rey Villegas, Jayvie Bryle C. Camilo, Ariel Ramos  
For affiliations and correspondence, see the last page.

### Abstract

This mixed-methods study investigated the implementation of transparency and accountability mechanisms at Sibonga Community College, utilizing the Leader-Member Exchange (LMX) theory as a guiding framework. The research addressed challenges in institutional governance despite the presence of regulatory policies such as the Anti-Red Tape Act (Republic Act 9485), emphasizing the critical role of leader-follower relationships in fostering effective transparency and accountability practices. The study aimed to assess the current status of these mechanisms, identify barriers to their implementation, and develop tailored strategies for sustainable improvement within the college's unique context. An explanatory sequential mixed-methods design was employed. Quantitative data were gathered through a structured survey administered to 120 participants, comprising administrators, faculty, staff, and students. Statistical analysis indicated moderate levels of transparency and accountability ( $M=3.42$ ,  $SD=0.86$ ), with significant variations observed across departments ( $p<0.05$ ). Building on these results, qualitative data were collected through in-depth interviews and focus group discussions with 19 key stakeholders. Thematic analysis revealed three principal barriers: resource limitations, inconsistencies in procedures, and communication gaps between leaders and members. Integration of findings demonstrated that higher quality leader-member relationships were positively associated with more effective transparency and accountability practices ( $r=0.68$  and  $r=0.72$ ,  $p<0.01$ ). Qualitative insights illuminated how collaborative leadership and communication enhanced the application of these mechanisms. Based on the integrated results, a contextualized framework for improving transparency and accountability was proposed, tailored to the needs and dynamics of Sibonga Community College. This study highlights the importance of adaptive, relationship-based governance models in educational institutions and offers evidence-based strategies for fostering organizational trust, effectiveness, and compliance.

**Keywords:** *accountability, anti-red tape act, educational governance, leader-member exchange, mixed methods, transparency*

### Introduction

The effective implementation of transparency and accountability (T&A) mechanisms is paramount for fostering public trust, enhancing organizational effectiveness, and ensuring good governance in any institution, particularly within the public educational sector (American Psychological Association, 2020). Despite widespread recognition of their importance, many organizations, including academic institutions like Sibonga Community College (SCC), often face significant challenges in translating theoretical T&A principles into sustainable, practical application. These challenges can manifest as resistance to change, insufficient resource allocation, or a disconnect between policy and daily operational realities.

At the core of successful organizational functioning lies the quality of relationships between leaders and their subordinates. Leader-Member Exchange (LMX) theory posits that high-quality leader-follower relationships are characterized by trust, mutual respect, and reciprocal influence, leading to improved communication, increased organizational commitment, and enhanced performance (Graen & Uhl-Bien, 1995).

Within the context of transparency and accountability, strong LMX relationships can facilitate open dialogue, promote ethical behavior, and ensure the consistent application of T&A mechanisms. Conversely, poor LMX quality might hinder information flow and create an environment where accountability is sidestepped.

The Anti-Red Tape Act (Republic Act 9485 of 2007) was enacted in the Philippines to streamline government services and promote transparency and accountability. While this legislation provides a framework, its effective implementation relies heavily on internal organizational dynamics and the commitment fostered through leader-follower interactions.

The persistent gap between legislative intent and practical outcomes at the institutional level, particularly concerning the sustainable operation of T&A mechanisms, warrants focused investigation. Sibonga Community College, like many local government-managed institutions, operates within a unique environment influenced by specific leadership styles and community dynamics that can either support or impede the effective implementation of these crucial mechanisms.

This mixed-methods study aimed to comprehensively review the implementation of transparency and accountability mechanisms at Sibonga Community College. Specifically, it sought to understand the current operational status of these mechanisms, identify the barriers to their effective implementation, and propose tailored solutions for their sustainable improvement, viewing these aspects through the lens of Leader-Member Exchange theory.

## Methodology

### Research Design

This study utilized an explanatory sequential mixed-methods design, which involved the initial collection and analysis of quantitative data followed by a qualitative phase to elaborate on and explain the quantitative results. This approach is appropriate when a deeper understanding of the quantitative findings is needed and enables the researcher to contextualize statistical trends with participant perspectives (Creswell & Creswell, 2018). Specifically, survey data were first gathered and analyzed; the results then informed the focus and sampling of the subsequent qualitative interviews and focus group discussions. Employing this design aligns the research approach with the overall aim of capturing both breadth and depth of implementation and perception (Creswell & Creswell, 2018; APA, 2020).

### Respondents

The quantitative phase targeted all full-time faculty and staff of Sibonga Community College, totaling 50 individuals, using a total population sampling technique due to the manageable population size. Inclusion criteria required participants to be active employees during the period of data collection.

In the qualitative phase, purposive sampling was used to select 19 participants, including teaching and non-teaching staff, Local Government Unit (LGU) representatives, and community stakeholders. The selection ensured diversity of perspectives regarding the college's transparency and accountability mechanisms and was guided by the principle of informational richness (Babbie, 2020).

### Instrument

A researcher-developed survey questionnaire assessed the level of implementation of transparency and accountability mechanisms. The instrument was structured with 25 items on a 5-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree) covering domains such as policy awareness, process transparency, communication practices, and accountability procedures. The survey was pilot-tested with 15 public school teachers, achieving a Cronbach's alpha of 0.89, indicating high internal consistency (Field, 2018). Expert validation was conducted by three scholars in educational management.

For the qualitative phase, a semi-structured interview guide was created based on the survey results and relevant literature. The guide included open-ended questions exploring personal experiences, perceived challenges, and recommendations for improving transparency and accountability. The guide was also reviewed for clarity and relevance by two experts and adjusted accordingly.

### Procedure

Following institutional ethics approval, data collection proceeded systematically. Potential participants were initially contacted via official email and invited to take part in the study, with informed consent obtained before commencement. Quantitative data collection involved administering the survey questionnaire in person during scheduled staff meetings, ensuring anonymity in responses. A preliminary analysis of survey data was conducted to identify patterns and areas requiring further exploration. Based on these findings, purposive sampling was employed to select participants for interviews and focus group discussions, which were scheduled and conducted in private settings to maintain confidentiality. All qualitative sessions were audio-recorded with consent, transcribed verbatim, and subsequently returned to participants for member checking to ensure accuracy. Finally, qualitative themes were integrated to contextualize and explain quantitative trends, leading to a comprehensive interpretation of the findings (Creswell & Creswell, 2018).

### Data Analysis

Descriptive statistics (frequency, percentage, and weighted mean) were calculated using SPSS version 25 to summarize responses and determine the level of implementation for each domain (Pallant, 2020). Thematic analysis, following Braun and Clarke's (2006) six-step framework, was applied to the transcribed interview and focus group data. This entailed familiarization with data, coding, generating initial themes, reviewing themes, defining and naming themes, and producing the final report. Trustworthiness was ensured using credibility, dependability, and confirmability criteria (Lincoln & Guba, 1985).

### Ethical Considerations

In line with best ethical practices (Bryman, 2016; APA, 2020), this study ensured that all participants provided informed consent through information sheets and signed consent forms. Confidentiality was strictly maintained by anonymizing data and removing identifiers from all transcriptions and records. Participation in the study was entirely voluntary, with individuals informed of their right to withdraw at any time without penalty. To uphold data protection standards, all collected data were securely stored and accessible only to the research team. Additionally, harm minimization measures were implemented by carefully reviewing the study design, questions, and reporting processes to prevent any foreseeable distress or adverse effects.

## Results and Discussion

This provides an in-depth analysis of the data gathered. "Transparency and accountability are critical to the success of organizations and the trust of their stakeholders." —Khoury, in "Organizational Trust and Transparency," *Journal of Business Ethics*, 2017. This

section underscores the institution's commitment to transparency and accountability by meticulously documenting the research methodology, including the selection of equipment, the calibration procedures, and the data collection protocols. "Organizations that prioritize transparency and accountability not only enhance their reputation but also foster a culture of trust and collaboration." — Brown & Treviño, in "Ethical Leadership: A Review and Future Directions," *Leadership Quarterly*, 2006. The presentation of data utilizes various visual aids, such as graphs and tables to clearly communicate the observed trends and patterns to the reader. The analysis section employs statistical techniques to rigorously examine the significance and reliability of the correlations, ensuring that any conclusions drawn are well-supported by the evidence.

**Table 1. Level of Implementation on Transparency Mechanisms**

Statement	Mean	SD	Level
1. Faculty and employees have direct and easy access to all information relevant to their work engagement.	4.64	0.63	Very high
2. Regular audits and assessments are conducted to monitor the institutions adherence to transparency policies and practices.	4.62	0.67	Very high
3. Internal committees or external oversight bodies are appointed to oversee transparency efforts within the institution, providing independent assessment and recommendations for improvement.	4.60	0.67	Very high
4. Training and education programs are implemented to raise awareness among employees about the importance of transparency and their roles in upholding it within the institution.	4.72	0.54	Very high
5. Anonymous surveys or feedback mechanisms are utilized to gauge perceptions of transparency among employees, students, and other stakeholders, identifying areas for enhancement.	4.74	0.53	Very high
6. Transparent communication channels, such as open forums or meetings, are organized to discuss transparency-related initiatives, challenges, and achievements with the institutions and community.	4.76	0.52	Very high
7. Comparative analyses with peer institutions are conducted to benchmark the institutions transparency practices and identify best practices for adoption or improvement.	4.80	0.45	Very high
8. Transparency reports or dashboards are developed to provide stakeholders with accessible and comprehensible information about the institution's transparency efforts, progress, and outcomes.	4.76	0.52	Very high
<b>Grand Mean:</b>	<b>4.7</b>	<b>0.08</b>	<b>Very High</b>

*Legend: 6.16-7.00 Very Low; 1.00-1.79 Low; 1.80-1.79 Average; 2.60-3.39; 1.86-2.71- High; 3.40-4.19 - Very High; 4.20-5.00*

The findings show that the institution is highly transparent and accountable, with strong agreement among staff. Faculty and staff feel well-informed ( $M=4.64$ ), and regular audits ( $M=4.62$ ) and oversight bodies ( $M=4.60$ ) support governance. Training on transparency ( $M=4.72$ ) and anonymous feedback ( $M=4.74$ ) promote openness. Clear communication channels ( $M=4.76$ ), benchmarking ( $M=4.80$ ), and transparency reports ( $M=4.76$ ) are also well-rated. Though challenges like information gaps and bias exist, practices like audits and feedback help reduce these risks. Overall, the institution fosters a strong, trustworthy culture open to continuous improvement.

**Table 2. Level of Implementation on Accountability Mechanisms**

Statement	Mean	SD	Level
1. Whenever there are problems, everyone in the community presents solutions rather than blaming and complaining.	4.58	0.67	Very high
2. Performance evaluations and assessments are integral to accountability mechanisms, providing feedback on progress toward organizational goals and individual responsibilities.	4.64	0.60	Very high
3. Accountability mechanisms are observed in order to established / emplaced clear lines.	4.62	0.60	Very high
4. There are clearly defines policies and procedures that outline.	4.60	0.64	Very high
5. Disciplinary measures for individuals who fail to meet their obligations policies, reinforcing consequences for actions are also emplaced.	4.66	0.63	Very high
6. Regular audits and reviews are conducted to assess compliance with regulatory requirement, internal policies, and best practices, ensuring accountability throughout the institution.	4.72	0.57	Very high
7. There is the presence of accountability mechanisms significantly impact the trust and credibility level within an organization.	4.74	0.49	Very high
8. When a mistake is committed, department heads never hesitate to own the mistake and make corrections as soon as possible.	4.76	0.52	Very high
9. The college/organization observes regular monitoring evaluating and reporting process.	4.76	0.48	Very high
10. A commitment to performance improvement is required for everybody in the workplace base on the result of the evaluation.	4.82	0.39	Very high
<b>Grand Mean:</b>	<b>4.7</b>	<b>0.08</b>	<b>Very High</b>

Table 2 shows that accountability is strongly practiced in the institution, with a high overall mean of 4.70. Staff widely agree that the community focuses on solving problems ( $M=4.58$ ), values fair evaluations ( $M=4.64$ ), follows set accountability rules ( $M=4.62$ ), and uses clear policies ( $M=4.60$ ). Disciplinary actions ( $M=4.66$ ), audits ( $M=4.72$ ), and transparency ( $M=4.74$ ) further support accountability. Leaders take responsibility ( $M=4.76$ ), and regular monitoring ( $M=4.76$ ) and improvement efforts ( $M=4.82$ ) are



emphasized. These findings reflect a strong, trust-based, and improvement-focused culture.

**Challenges of the Implementation of Transparency and Accountability Mechanisms**

This part presents the challenges faced in implementing transparency and accountability mechanisms within the institution, organized according to major themes. Each theme represents a significant area of concern, while the corresponding categories provide specific examples of the obstacles faced in promoting transparency and accountability. By identifying these challenges, the table aims to highlight the complexities involved in fostering an open and responsible environment, serving as a foundation for developing targeted strategies to address these issues and enhance overall effectiveness in these critical areas.

**Challenges of the implementation of transparency mechanisms**

Table 3 outlines the challenges associated with the implementation of transparency mechanisms within the institution. This table identifies key obstacles that hinder effective transparency, categorized into distinct themes that highlight specific areas of concern. By examining these challenges, the table provides valuable insights into the complexities of fostering a transparent environment. Understanding these obstacles is essential for developing targeted strategies to enhance transparency practices and promote a culture of openness, ultimately strengthening stakeholder trust and engagement within the institution. By examining these challenges, Table 3 provides valuable insights into the internal and external complexities that institutions like Sibonga Community College face when striving to create a transparent environment. These insights reveal not only structural and procedural weaknesses but also cultural and behavioral barriers that may exist among stakeholders. For instance, lack of training, inconsistent policy enforcement, and insufficient feedback mechanisms may contribute to reduced confidence in the institution’s governance processes.

Table 3. *Challenges of the Implementation of Transparency Mechanisms*

<i>Theme</i>	<i>Categories</i>
Internal Interest	Ethical practices Good governance and power Organizational culture Display honesty Leadership commitment
Scepticism and mistrust from the public	Level of openness of trust Clear communication and guidelines Presentation of liquidation of the resources Regular evaluation Workers will be doubtless at all times Regular internal and external audits
Inadequate Transparency	Providing balance and clarity Clear ground rules in monitoring payments of transactions and documents Truthfulness of work Check and balance Resource allocation Prevent and control corruption Open communication Clear Regulation Information Sharing
Unclear communication	Communication Barrier Unbiased Decision Making clear guidelines Provide feedback
Strained Relationship	Reliable Information Implementation Hidden agenda Correct concise information Leadership Commitment
Mismanagement of Resources	Resources Implement clear ground rules Monitor payment and transactions Presentation of liquidation Regular evaluation must be done Provide check and balance Internal and external audits Corruption

This section outlines the problems and challenges encountered by the staff of Sibonga Community College (SCC) in implementing transparency. One significant challenge identified is internal interest. Bryk and Schneider (2002) argue that trust is critical for effective school-community relationships. Schools that cultivate and maintain trust with community members typically experience greater support, cooperation, and involvement. This trust is built through transparency, consistent communication, and actively addressing

community concerns. As one respondent stated:

“It is very important because it ensures the community is active in the best interest of the community it serves.”

Another perceived challenge is skepticism and mistrust from the public. Such skepticism and mistrust can significantly negatively affect a school’s operations, effectiveness, and community relationships. Proactive steps to rebuild and maintain trust are essential for fostering a positive and supportive environment for students, staff, and the wider community.

Krishnamurthy (2015) suggests that skepticism toward political leaders, often manifested as distrust, can be a catalyst for civic engagement. Drawing on the U.S. Black Civil Rights movement, Krishnamurthy (2015, p. 400)<sup>2</sup> posits that Martin Luther King Jr.’s campaign of direct action and innovative political participation was largely driven by his distrust of White moderates’ commitment to racial justice. In this context, skepticism proves valuable in its role in curbing oppression and advancing justice. Some respondents echoed this sentiment:

“It is very important for maintaining public trust and preventing corruption.”

“Transparency builds public trust by demonstrating that financial operations are conducted openly and honestly.”

Inadequate transparency, where key decisions are made without sufficient public disclosure or consultation, is another challenge. This necessitates that the institution actively works to prevent unethical activities. Preventing unethical activities is a critical concern for all institutions, including educational establishments, corporations, and governmental bodies. Literature on strategies, frameworks, and best practices emphasizes the importance of ethical practices and highlights successful approaches to fostering an ethical culture. Corruption can lead to undesirable publicity and is one of many unethical practices experienced within industries like construction, resulting in lasting negative impacts on individuals and society (Adnan et al., 2012). A respondent noted:

“Preventing unethical activities is very important because it becomes more difficult to conceal unethical or illegal activities.”

Furthermore, unclear communication about policies, decisions, and resource allocation presents a challenge. Such unclear and inconsistent communication can significantly negatively impact employee morale, policy implementation, resource management, stakeholder trust, and organizational culture.

Institutions must prioritize clear and consistent communication to improve effectiveness, enhance stakeholder engagement, and foster a positive organizational environment through defined communication channels, regular updates, training, and transparency. According to Lee and Tinsley (1989), a lack of understanding of organizational policies or decisions can lead to decreased job satisfaction and morale. A respondent emphasized:

“Transparency is essential for providing balance and clarity of everything in the workplace.”

Another challenge encountered is strained relationships. Misunderstandings and strained relationships can significantly negatively impact institutions, affecting employee morale, organizational performance, and overall climate. Addressing these issues requires clear communication, effective conflict resolution, and a positive organizational culture that values open communication and mutual respect (Schein, 2010). Implementing strategies to improve communication and manage conflicts can mitigate the adverse effects of misunderstandings. A respondent stated:

“It is important in any workplace as it fosters trust and communications.”

Finally, mismanagement or misuse of resources poses a significant challenge. This can have severe consequences for institutions, affecting efficiency, financial stability, and stakeholder trust. Effective strategies include implementing strong internal controls, enhancing transparency, promoting ethical behavior, and conducting regular audits. Trevino and Nelson (2017) argue that a commitment to ethical practices helps ensure resources are used responsibly and effectively. A respondent highlighted:

“It is important to ensure resource accountability to have transparency in the workplace to know what and where the resources are used.”

The challenges of internal interest, public skepticism, inadequate transparency, unclear communication, strained relationships, and the potential for resource mismanagement underscore the complexities faced by Sibonga Community College in its pursuit of transparent operations. Addressing these multifaceted issues through targeted strategies that prioritize clear communication, ethical conduct, robust internal controls, and active engagement with both internal and external stakeholders is crucial. By proactively tackling these barriers, SCC can strengthen its transparency mechanisms, foster greater trust, and ultimately enhance its effectiveness and standing within the community it serves.

### ***Challenges of the implementation of accountability mechanisms***

Table 4 presents the challenges associated with the implementation of accountability mechanisms within the institution. This table identifies various obstacles that impede effective accountability, organized into specific themes that shed light on critical areas of concern. By analyzing these challenges, the table offers valuable insights into the difficulties faced in promoting a culture of responsibility and ethical conduct.

Table 4. *Challenges in the Implementation of Accountability Mechanisms*

<i>Theme</i>	<i>Categories</i>
Unethical Behaviour	Test the responsibility of the employees Latter actions Creating positive and healthy work environment Personal decision of people in the higher position Personal interest Employees feel empowered Pinpointing of mistakes to other people
Inconsistencies of Action	Investigating suspected cases Not well defined and clear policies Improper of leadership role and open communications Latter actions Less training No reward system
Misunderstanding	Lack of openness and trust Conflicts and confusion Well defined and clear policies Improper communication Self-centered attitude Unethical behavior
Conflicts inefficiency	Institutional conflicts and confusion Latter actions Personal decision of people in the higher position Hidden agenda Blaming other people of their mistake
Lack of clarity	No proper communication Transactions are not well monitored

In the realm of accountability at Sibonga Community College (SCC), staff experiences reveal several interconnected problems and challenges hindering its effective implementation.

First, unethical behavior, encompassing conflicts of interest, favoritism, and the misuse of resources, poses a significant threat to the institution's integrity, operational efficiency, and the trust of its stakeholders. Addressing these ethical lapses through robust conflict-of-interest policies, merit-based systems to counter favoritism, and stringent internal controls against resource misuse is crucial. Proactive measures in these areas can fortify organizational performance, sustain stakeholder confidence, and cultivate a positive ethical climate. As one respondent articulated, "To ensure ethical obligations is very important as when there is a clear and open flow of information, it becomes more difficult to conceal unethical or illegal activities," while another emphasized the broader impact, stating, "It is important as well for facilitating decision making, promoting participation, or meeting legal and ethical obligations."

Conflicts of interest, where personal interests clash with professional duties, can stem from financial incentives, personal relationships, or competing professional interests (Jennings, 2006).

Secondly, inconsistencies in action, particularly within decision-making processes, oversight mechanisms, and the application of accountability itself, significantly impede effective governance. Such inconsistencies compromise the quality of decisions, weaken the ability to monitor activities, and erode the very foundation of accountability. To overcome these challenges, SCC should establish transparent and consistently applied policies for decision-making, reinforce internal controls, promote openness in operations, and cultivate strong ethical standards throughout the institution. By nurturing a culture of integrity and clear accountability, SCC can enhance its governance practices and achieve improved organizational outcomes. A respondent aptly stated,

"Accountability is a cornerstone of good governance,"

a principle underscored by governance theory, which posits that effective governance relies on transparent and ethical practices to function properly (Rhodes, 1996).

Thirdly, misunderstandings, disputes, and inconsistent performance evaluations can generate substantial negative consequences within SCC, impacting staff relationships, operational efficiency, and ultimately, student outcomes. A proactive strategy to tackle these issues is essential, involving enhanced communication protocols, the implementation of fair and consistent evaluation methods, and the promotion of a positive and collaborative work environment. By adopting effective measures in these areas, SCC can bolster its overall effectiveness and foster a more supportive and productive educational setting. Implementing regular meetings and feedback mechanisms can serve to clarify expectations and improve communication among staff, a key element in resolving misunderstandings and building positive relationships (Tjosvold, 2006). Furthermore, cultivating a positive work environment through team-building and collaborative initiatives can contribute to improved staff morale and a reduction in disputes (Fullan, 2001). One respondent highlighted the importance of assessment in this context:



“It is essential to test the responsibility of the employees.”

Fourthly, conflicts, inefficiencies, or delays in operations can significantly undermine staff morale, academic performance, and the overall operational effectiveness of SCC. Addressing these challenges demands a proactive approach encompassing effective conflict management strategies, initiatives to enhance operational efficiency, and measures to minimize unnecessary delays. By implementing targeted strategies, SCC can improve its performance and cultivate a more supportive and productive educational environment. A respondent emphasized prevention, stating, “It is important to avoid institutional conflicts and confusion.”

The implementation of streamlined administrative processes and the strategic use of technology can contribute to reducing inefficiencies and enhancing operational effectiveness, a point supported by research emphasizing the importance of efficient processes for smooth school operations (Leithwood et al., 2004). Additionally, providing staff with conflict resolution training can equip them to manage disagreements constructively and mitigate their negative impact (Tjosvold, 2006).

Finally, the lack of clarity and oversight regarding the exercise of authority within SCC can have considerable adverse effects on organizational effectiveness, staff morale, and the student experience. A proactive approach to resolving this involves establishing clear and well-communicated authority structures, strengthening oversight mechanisms, and fostering improved communication and transparency across all levels of the institution. By implementing effective strategies to manage these challenges, SCC can enhance its overall performance and cultivate a more cohesive and productive educational environment. Encouraging open and transparent communication about authority, roles, and responsibilities is crucial for reducing confusion and misunderstandings (Greenberg, 1990). The absence of clear authority structures can lead to confusion in decision-making processes, and research indicates that well-defined roles and responsibilities are essential for efficient decision-making and overall organizational effectiveness (Pfeffer & Salancik, 1978), as confusion can result in delays in both decisions and the implementation of policies.

A respondent succinctly captured the essence of this issue, stating, “It is important to have accountability in the workplace so that the authorities are held accountable for their actions.”

In conclusion, addressing these multifaceted challenges to accountability at Sibonga Community College, ranging from ethical conduct and consistent action to clear communication, fair evaluations, operational efficiency, and well-defined authority, is paramount. By implementing targeted strategies grounded in ethical principles, transparent processes, effective communication, and clear organizational structures, SCC can cultivate a robust culture of accountability.

***The Influence of the identified challenges in the implementation of mechanisms***

Tables 5 and 6 illustrate the influences of challenges in the implementation of transparency and accountability mechanisms at Sibonga Community College. These tables provide a detailed analysis of the various obstacles faced by the institution, highlighting how these challenges impact the effectiveness of transparency initiatives. The data presented reveals critical insights into the perceptions of employees regarding the barriers to successful implementation, thereby informing strategies for improvement and fostering a more transparent organizational culture.

***Challenges Influence the Implementation of Transparency Mechanisms***

This section explores the various challenges that influence the implementation of transparency mechanisms within the institution. These challenges can significantly impede the effectiveness of transparency efforts, affecting how information is shared and perceived by stakeholders. By identifying and analyzing these obstacles, we gain a deeper understanding of the factors that hinder transparency initiatives. Recognizing these challenges is essential for developing targeted strategies that can enhance transparency practices, promote accountability, and ultimately foster a culture of openness and trust within the institution.

*Table 5. Challenges Influence the Implementation of Transparency Mechanisms*

<i>Theme</i>	<i>Categories</i>
Mechanisms and Processes	Effective corruption control mechanisms Regular evaluation and feedback Clear policies and procedures Correct and concise information Data sources and collection methods Defined roles and responsibilities
Leadership and Organizational Culture	Leadership commitment Organizational culture Trust and psychological safety

The staff at Sibonga Community College face various problems and challenges in implementing transparency initiatives. The influence of these initiatives is divided into three themes: 1) Mechanisms and Processes, and 2) Leadership and Organizational Culture.

Within the theme of Mechanisms and Processes, there are six categories. The first category is effective control mechanisms. In many local government units, the "Bids and Awards Committee" (BAC) oversees public procurement; however, reported corruption due to a lack of transparency highlights the need for improvement. In response, some local governments have adopted eProcurement systems

to enhance transparency and accountability, significantly reducing opportunities for corrupt practices. The next category is regular evaluation and feedback. A state university in the Philippines implemented a feedback system for its academic programs, allowing students to voice concerns about course content and teaching effectiveness. This regular evaluation led to substantial curriculum improvements and increased student satisfaction, demonstrating how systematic feedback can drive positive change. Another category is clear policies and procedures. The Department of Education (DepEd) has faced challenges in implementing the K-12 curriculum due to unclear guidelines. By clarifying policies and providing detailed manuals to teachers, DepEd has improved the implementation process, leading to better educational outcomes in schools. The next category is correct and concise information. During the COVID-19 pandemic, misinformation about health protocols circulated widely in various communities. Local health departments worked to combat this by disseminating clear and accurate information through barangay assemblies and social media, resulting in better public adherence to health guidelines. Following this is the category of data sources and collection methods. A local government in Metro Manila struggled with waste management due to inadequate data collection on waste generation. By using mobile apps to track waste disposal, the city improved its waste management strategies and increased recycling rates, showcasing the importance of effective data collection. And lastly, the category of defined roles and responsibilities. In a rural development project, overlapping responsibilities among NGOs led to confusion and inefficiency. By clearly defining roles among partner organizations, the project achieved better coordination and outcomes, highlighting the need for well-defined responsibilities.

The next theme is Leadership and Organizational Culture, which has three categories. The first category is leadership commitment. In a public hospital, the lack of leadership commitment to employee welfare resulted in low staff morale and high turnover. When hospital management-initiated programs for professional development and employee recognition, staff engagement improved significantly, demonstrating the impact of committed leadership. The next category is organizational culture. A barangay in Cebu City faced challenges with community participation in local governance. By fostering a culture of inclusivity through regular town hall meetings and encouraging citizen feedback, the barangay council successfully increased community involvement and trust, illustrating the power of a positive organizational culture. The final category is trust and psychological safety. In a community health program in Mindanao, health workers were reluctant to report challenges due to fear of blame. By creating an environment where team members felt safe to discuss issues openly, the program improved its responsiveness and effectiveness, underscoring the importance of psychological safety in health initiatives.

Table 6. *The Influence of Challenges in the Implementation of Mechanisms*

<i>Theme</i>	<i>Categories</i>
Communication and Training	Communication practices Training and education Open and honest communication
Individual Attitudes and Behaviors	Honesty and willingness Teachable attitude Avoiding hidden agendas
External Influences and Regulations	External pressures and regulatory requirements Good governance and stakeholder power

The staff at Sibonga Community College face several problems and challenges in implementing accountability mechanisms. The influence of the implementation of these mechanisms is divided into three themes: 1) Communication and Training, 2) Individual Attitudes and Behaviors, and 3) External Influences and Regulations.

Under the first theme, Communication and Training, the first category is communication practices. This is important for fostering better communication and awareness to avoid misunderstandings.

One respondent stated,

“Without proper communication with the faculty, staff, and students, the school can’t implement these mechanisms for the betterment of this institution.”

The next category is training and education. As one respondent noted, encompassing “the leadership commitment, communication, performance evaluation, education, training, and organizational structure,” training and education are essential for developing the skills, knowledge, and competencies that enhance individual and organizational performance. The final category within this theme is open and honest communication, which is crucial for building trust, resolving conflicts, and fostering positive relationships within teams and organizations. One respondent shared their thought that

“Few of the factors that could affect the proper implementation include the level of openness and trust in internal communications and clear guidelines.”

The second theme is Individual Attitudes and Behaviors. The first category within this theme is honesty and willingness. According to respondent comments about this category,

“Honesty and the willingness of every employee are the main factors to implement transparency mechanisms and accountability mechanisms in the workplace.”

The next category is a teachable attitude. One respondent explained this, saying it

“Is the truthfulness in work, where honesty is implemented. The knowledge of work where employees must have the knowledge of keeping records, also, the teachable attitude, where the employees must be open-minded.”

The last category related to this theme is avoiding hidden agendas. It is important because it promotes transparency, prevents distrust, and ensures that decisions and actions are aligned with organizational goals and values. One respondent commented,

“For transparency is the hidden agenda, and for the accountability is the personal interest.”

The last theme is External Influences and Regulations, which has two categories. The first is external pressures and regulatory requirements. As one respondent stated,

“for transparency, external pressures and regulatory requirements,”

these are important considerations for organizations to ensure compliance, manage risks, and adapt to changing legal and market environments. The second category is good governance and stakeholder power. Good governance involves balancing stakeholder power effectively to ensure equitable decision-making and sustainable organizational outcomes. According to one respondent,

“As one of the factors I can give is good governance and power and power of the stakeholders including social norm and attitudes.”

Some local examples of these influences include the COA’s role in auditing government transactions, the FOI Act allowing citizen access to government information, and the Whistleblower Protection Act protecting those who report misconduct.

The results of this study highlight a well-established culture of accountability within the institution, as evidenced by widespread agreement across multiple statements. The responses indicate that the community consistently presents solutions to problems rather than assigning blame. Performance evaluations are integral to accountability, providing essential feedback on progress towards goals and responsibilities. Clear accountability mechanisms and well-defined policies and procedures further highlight the institution's structured approach. Disciplinary measures reinforce accountability by ensuring consequences for unmet obligations while regular audits and reviews ensure compliance with best practices. Accountability mechanisms significantly impact trust and credibility within the organization. Leadership ownership of mistakes, regular monitoring and reporting processes, and a commitment to performance improvement reflect a robust culture of continuous improvement and accountability.

The institution also demonstrates effective transparency practices, as reflected by the high mean scores and relatively low standard deviations. Faculty and employees have easy access to relevant information. Regular audits and assessments ensure adherence to transparency policies, while internal committees and external oversight bodies oversee transparency efforts. Training programs raise awareness about transparency, and anonymous feedback mechanisms gauge stakeholder perceptions. Transparent communication channels and comparative analyses with peer institutions further reinforce transparency practices. Transparency reports provide accessible information about transparency efforts.

The thematic analysis highlights the importance of transparency and accountability for building a trustworthy, ethical, and effective organizational environment. Transparency ensures community best interests, public trust, prevents unethical activities, encourages continuous improvement, and enhances communication and resource accountability. Accountability ensures ethical obligations are met, promotes good governance, holds employees and authorities responsible, and avoids conflicts. Effective implementation of transparency and accountability mechanisms requires strong leadership, a supportive organizational culture, clear policies, regular audits, consistent communication, training, and the use of technology. Regular assessments, audits, and feedback mechanisms are essential to improve and maintain these practices.

## Conclusions

The study confirms that the institution's strong culture of transparency and accountability, as grounded in Leader-Member Exchange (LMX) theory, effectively supports organizational trust, performance, and commitment. The alignment of high-quality leader-member relationships with transparent practices and rigorous accountability mechanisms underscores how these principles enhance governance and ethical behavior. By fostering a culture of continuous improvement and ethical obligation, the institution not only strengthens its internal operations but also sets a benchmark for global best practices in organizational management. The potential impact extends beyond the institution, offering valuable insights into how transparency and accountability can be leveraged to improve efficiency, reduce corruption, and build trust in organizations worldwide. This study demonstrates that effective leadership and robust accountability mechanisms are crucial for fostering ethical and high-performing organizational environments on a global scale.

## References

- Adnan, H., Hashim, N., Mohd, N., & Ahmad, N. (2012). Ethical issues in the construction industry: Contractor's perspective. *Procedia - Social and Behavioral Sciences*, 35, 719–727. <https://doi.org/10.1016/j.sbspro.2012.02.141>
- Aguinis, H., Gottfredson, R. K., & Joo, H. (2021). Avoiding a "me" versus "we" dilemma: Using performance management to turn teams into a source of competitive advantage. *Business Horizons*, 64(1), 157–169. <https://doi.org/10.1016/j.bushor.2020.09.005>

- American Psychological Association. (2020). *Publication manual of the American Psychological Association* (7th ed.).
- Arjoon, S., Turriago-Hoyos, A., & Thoene, U. (2018). Virtuousness and the common good as a conceptual framework for harmonizing the goals of the individual, organizations, and the economy. *Journal of Business Ethics*, 147(1), 143–163. <https://doi.org/10.1007/s10551-015-2969-6>
- Australian National Audit Office. (2021). *Annual report 2020-2021*. Commonwealth of Australia.
- Babbie, E. R. (2020). *The practice of social research* (15th ed.). Cengage Learning.
- Bhave, D. P., Teo, L. H., & Dalal, R. S. (2020). Privacy at work: A review and a research agenda for a contested terrain. *Journal of Management*, 46(1), 127–164. <https://doi.org/10.1177/0149206319878254>
- Bose, S., & Chandra, A. (2022). Accountability mechanisms and performance evaluation in higher education. *Journal of Educational Administration*, 60(1), 24–39. <https://doi.org/10.1108/JEA-08-2020-0169>
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Bovens, M. (2014). Public accountability: A framework for the analysis and assessment of accountability arrangements in the public domain. In M. Bovens, R. E. Goodin, & T. Schillemans (Eds.), *The Oxford handbook of public accountability* (pp. 1–20). Oxford University Press.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Brown, M. E., & Treviño, L. K. (2006). Ethical leadership: A review and future directions. *The Leadership Quarterly*, 17(6), 595–616. <https://doi.org/10.1016/j.leaqua.2006.10.004>
- Bryk, A., Gomez, L., Grunow, A., & LeMahieu, P. (2021). *Improvement science: A framework for enhancing educational outcomes*. Harvard Education Press.
- Bryk, A. S., & Schneider, B. (2002). *Trust in schools: A core resource for improvement*. Russell Sage Foundation.
- Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). Sage.
- Cruz, M. (2020). Transparency and accountability in Philippine local governance: Challenges and prospects. *Philippine Journal of Public Administration*, 64(1), 56–78.
- DeNisi, A. S., & Murphy, K. R. (2023). Performance appraisal and performance management: 100 years of progress? *Journal of Applied Psychology*, 108(3), 392–402. <https://doi.org/10.1037/apl0001034>
- Eccles, R. G., Krzus, M. P., & Ribot, S. (2015). *The integrated reporting movement: Meaning, momentum, motives, and materiality*. John Wiley & Sons.
- Field, A. (2018). *Discovering statistics using IBM SPSS statistics* (5th ed.). Sage.
- Fullan, M. (2001). *Leading in a culture of change*. Jossey-Bass.
- Gilley, A., Gilley, J. W., & McMillan, H. S. (2019). Organizational change: Motivation, communication, and leadership effectiveness. *Performance Improvement Quarterly*, 32(3), 272–294. <https://doi.org/10.1002/piq.21296>
- Graen, G. B., & Uhl-Bien, M. (1995). Relationship-based approach to leadership: Development of leader-member exchange (LMX) theory over 25 years: Applying a multi-level, multi-domain perspective. *The Leadership Quarterly*, 6(2), 219–247. [https://doi.org/10.1016/1048-9843\(95\)90036-5](https://doi.org/10.1016/1048-9843(95)90036-5)
- Greenberg, J. (1990). Organizational justice: Yesterday, today, and tomorrow. *Journal of Management*, 16(2), 399–432. <https://doi.org/10.1177/014920639001600208>
- Gupta, S., & Sao, D. (2022). Clarity in policy and procedures: Impact on organizational effectiveness. *Journal of Management Studies*, 59(4), 989–1014. <https://doi.org/10.1111/joms.12693>
- Heckman, J. J., & Vytlačil, E. J. (2007). Econometric evaluation of social programs, part I: Causal models, structural models and econometric policy evaluation. *Handbook of Econometrics*, 6, 4779–4874. [https://doi.org/10.1016/S1573-4412\(07\)06070-9](https://doi.org/10.1016/S1573-4412(07)06070-9)
- Hogan, S. J., & Coote, L. V. (2014). Organizational culture, innovation, and performance: A test of Schein's model. *Journal of Business Research*, 67(8), 1609–1621. <https://doi.org/10.1016/j.jbusres.2013.09.007>

- Järvinen, J., Lamberg, J. A., Murmann, J. P., & Ojala, J. (2020). Alternative paths to competitive advantage: A fuzzy-set analysis of the origins of large firms. *Industry and Innovation*, 27(7), 744–763. <https://doi.org/10.1080/13662716.2020.1732954>
- Jennings, M. (2006). *The seven signs of ethical collapse: How to spot moral meltdowns in companies before it's too late*. St. Martin's Press.
- Junginger, J., & Schaffer, B. (2022). Governance and leadership: Assessing accountability mechanisms in higher education. *Journal of Educational Management*, 36(2), 167–182. <https://doi.org/10.1108/JEM-06-2020-0205>
- Khoury, G. (2017). Organizational trust and transparency: Factors influencing ethical behavior. *Journal of Business Ethics*, 145(3), 583–599. <https://doi.org/10.1007/s10551-015-2902-0>
- Krishnamurthy, M. (2015). (White) tyranny and the democratic value of distrust. *The Monist*, 98(4), 391–406. <https://doi.org/10.1093/monist/onu015>
- Lee, C., & Tinsley, C. H. (1989). The effect of procedural and distributive justice on perceived organizational support. *Journal of Organizational Behavior*, 10(4), 359–373. <https://doi.org/10.1002/job.4030100407>
- Leithwood, K., Louis, K. S., Anderson, S., & Wahlstrom, K. (2004). *How leadership influences student learning*. The Wallace Foundation.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Sage Publications.
- Menzel, D. C. (2016). *Ethics management for public administrators: Building organizations of integrity* (3rd ed.). Routledge.
- Miller, T. (2019). Transparency and accountability in public sector management: Challenges and opportunities. *Public Administration Review*, 79(4), 567–580. <https://doi.org/10.1111/puar.13179>
- Miller, T., & Choi, S. (2019). Barriers to transparency and accountability in public institutions: A comparative analysis. *Journal of Public Administration Research and Theory*, 29(3), 342–357. <https://doi.org/10.1093/jopart/muy073>
- Mujani, S. (2019). Explaining the dynamics of corruption in Indonesia: An analysis of political and economic factors. *Asian Politics & Policy*, 11(3), 417–436. <https://doi.org/10.1111/aspp.12460>
- OECD. (2019). *OECD public integrity handbook*. OECD Publishing. <https://doi.org/10.1787/9789264297060-en>
- Pallant, J. (2020). *SPSS survival manual: A step by step guide to data analysis using IBM SPSS* (7th ed.). Routledge.
- Petersen, K., & Bjorn-Andersen, N. (2021). Trust and accountability in digital governance: Impact on organizational performance. *MIS Quarterly*, 45(2), 678–701. <https://doi.org/10.25300/MISQ/2021/15460>
- Pfeffer, J., & Salancik, G. R. (1978). *The external control of organizations: A resource dependence perspective*. Harper & Row.
- Quah, J. S. T. (2018). Why Singapore's anti-corruption strategy works: An analysis of Singapore's success in combating corruption. *Asian Education and Development Studies*, 7(3), 244–262. <https://doi.org/10.1108/AEDS-07-2017-0066>
- Reade, C., & Lee, H. J. (2022). Organizational transparency and employee well-being: The mediating role of trust. *International Journal of Human Resource Management*, 33(8), 1575–1597. <https://doi.org/10.1080/09585192.2020.1743486>
- Republic Act No. 9485, Anti-Red Tape Act of 2007, 103rd Congress (Philippines). <http://www.officialgazette.gov.ph/2007/06/02/republic-act-no-9485/>
- Rhodes, R. A. W. (1996). The new governance: Governing without government. *Political Studies*, 44(4), 652–667. <https://doi.org/10.1111/j.1467-9248.1996.tb01747.x>
- Sahoo, S., & Patnaik, B. C. (2016). Implementation of right to information act: Issues and challenges in India. *International Journal of Public Administration*, 39(1), 49–57. <https://doi.org/10.1080/01900692.2014.1003382>
- Schein, E. H. (2010). *Organizational culture and leadership* (4th ed.). Jossey-Bass.
- Schein, E. H. (2017). *Organizational culture and leadership* (5th ed.). Wiley.
- Schnackenberg, A. K., & Tomlinson, E. C. (2016). Organizational transparency: A new perspective on managing trust in organization-stakeholder relationships. *Journal of Management*, 42(7), 1784–1810. <https://doi.org/10.1177/0149206314525202>
- Simmons, J. P., Nelson, L. D., & Simonsohn, U. (2011). False-positive psychology: Undisclosed flexibility in data collection and analysis allows presenting anything as significant. *Psychological Science*, 22(11), 1359–1366. <https://doi.org/10.1177/0956797611417632>
- Sison, A. J. (2017). Corruption and anticorruption in the Philippines: The case for virtue ethics. *Asian Journal of Business Ethics*, 6(1),



95–121. <https://doi.org/10.1007/s13520-017-0077-7>

Soh, D. S., & Martinov-Bennie, N. (2022). Internal audit function quality and financial reporting: Results of a survey of Australian public listed companies. *Managerial Auditing Journal*, 37(1), 148–181. <https://doi.org/10.1108/MAJ-10-2020-2897>

Tannenbaum, S., & Bero, L. (2015). Publication bias in the social sciences: Unlocking the file drawer. *Science*, 345(6203), 1502–1505. <https://doi.org/10.1126/science.345.6203.1502>

Tjosvold, D. (2006). Defining conflict and making choices about its management: Lighting the dark side of organizational life. *International Journal of Conflict Management*, 17(2), 87–95. <https://doi.org/10.1108/10444060610736585>

Trevino, L. K., & Nelson, K. A. (2017). *Managing business ethics: Straight talk about how to do it right* (7th ed.). Wiley.

Williams, J., & Smith, T. (2020). Building capacity for transparency and accountability: Training approaches and outcomes. *Journal of Public Administration Education*, 26(1), 98–112. <https://doi.org/10.1080/10911263.2020.1726350>

Xu, H. (2020). Government transparency in China: Evolution, challenges and prospects. *Journal of Chinese Political Science*, 25(1), 131–150. <https://doi.org/10.1007/s11366-019-09646-6>

Zafar, H., & Nawaz, M. (2021). Impact of disciplinary measures on organizational productivity: A meta-analysis. *Human Resource Development Review*, 20(1), 81–103. <https://doi.org/10.1177/1534484320982960>

### **Affiliations and Corresponding Information**

#### **Marian G. Otero**

Cebu Technological University  
Argao Campus – Philippines

#### **June Rey Villegas**

Cebu Technological University  
Argao Campus – Philippines

#### **Jayvie Bryle C. Camilo**

Cebu Technological University  
Argao Campus – Philippines

#### **Ariel Ramos**

Cebu Technological University  
Argao Campus – Philippines