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Human Resources And Local Revenue Optimization: Insights From A Phenomenological Inquiry

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ABSTRACT

This study explores how human resources (HR) interpret and perform their strategic roles in optimizing Local Own-Source Revenue (PAD) at the Regional Revenue Agency (Bapenda) of Bondowoso Regency. PAD plays a significant role in supporting regional fiscal independence, yet its achievement relies heavily on employee competence, work motivation, digital readiness, and collaboration across institutions. Using a phenomenological approach, the research captures the lived experiences of internal actors (Bapenda employees) and external stakeholders such as taxpayers, partner institutions, and local government units. Data were collected through in-depth interviews, observations, and document reviews, and analyzed using coding techniques. The findings reveal seven central themes: HR competency, training and development, motivation and incentives, digital capability, collaboration, regulatory constraints, and managerial innovation. The study highlights that PAD optimization requires not only technical proficiency but also adaptive behavior, communication effectiveness, and supportive organizational and regulatory environments. This research provides practical insights for improving HR management in regional revenue institutions and contributes to a deeper understanding of the human-centered aspects of public-sector revenue performance.

INTRODUCTION

Local Own-Source Revenue (PAD) is a crucial component of regional fiscal capacity because it reflects a region's ability to finance development and public services independently (Mardiasmo, 2009; Dewata, Sari & Nouvanti, 2021). In the context of fiscal decentralization, PAD performance serves as an indicator of governance quality and administrative effectiveness (Musgrave & Musgrave, 1989). Regional revenue agencies such as the Regional Revenue Agency (Bapenda) therefore carry a strategic mandate to ensure that taxation processes, public service delivery, and regulatory implementation operate efficiently, transparently, and consistently.

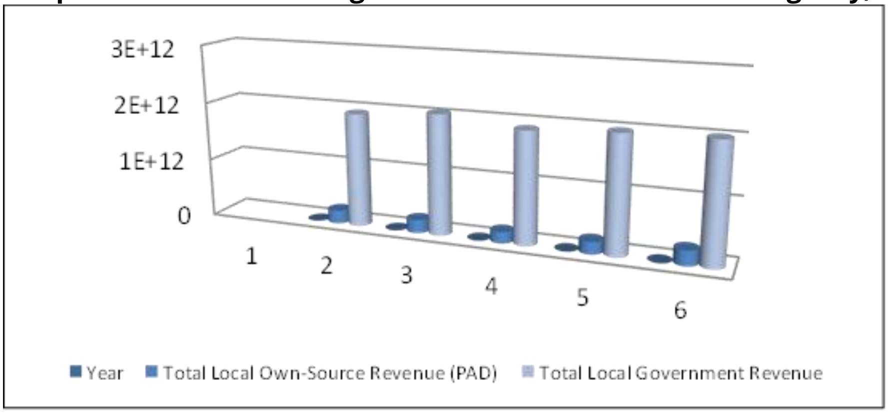
To understand the fiscal context in which PAD governance operates, it is important to observe regional revenue performance. Table 1 presents the trajectory of PAD in Bondowoso Regency from 2020 to 2024, while Figure 1 illustrates the comparison between PAD and total regional revenue during the same period.

Table 1 Bondowoso Regency's Local Own-Source Revenue (PAD), 2020–2024

Year	Total Local Own-Source Revenue (PAD)	Total Local Government Revenue	% Contribution	Remarks
2020	222.657.296.673,72	1.941.757.072.598,72	11,47%	Audited
2021	223.136.567.608,59	2.054.350.628.524,73	10,86%	Audited
2022	189.504.490.467,06	1.908.478.394.409,06	9,93%	Audited
2023	211.009.393.993,12	1.990.420.763.058,12	10,60%	Audited
2024	255.068.751.500,11	2.016.026.652.579,11	12,99%	Audited

Source: Data Processed, 2025

Figure 1. Comparison of PAD and Regional Revenue in Bondowoso Regency, 2020–2024



Source: Data Processed, 2025

Although the data show modest fluctuations, the overall trend indicates ongoing challenges in strengthening fiscal independence. The relatively low contribution of PAD to total revenue suggests that structural, administrative, and operational constraints remain, including issues related to taxpayer compliance, digital readiness, and inter-agency coordination. These conditions highlight the essential role of human resources (HR) in ensuring accurate tax assessment, effective public communication, and consistent service delivery—factors that significantly affect public trust and revenue realization (Mahmudi, 2015).

Despite advancements in regulatory frameworks and the adoption of digital service systems, many studies emphasize that HR capability remains the decisive factor shaping public-sector organizational performance (Boyatzis, 1982; Spencer & Spencer, 1993). HR actors in revenue institutions do not merely execute administrative routines; they also function as communicators of public policy, boundary spanners who coordinate across agencies, innovators in service improvement, and problem-solvers in taxpayer interactions (Tushman, 1977; Grunig, 2008). Their competence, motivation, digital literacy, and collaborative behavior directly influence the quality and speed of revenue administration.

Bondowoso Regency provides a relevant empirical setting to examine these dynamics, given its ongoing organizational restructuring, expansion of digital services, and implementation of the new tax regulatory framework under the 2022 Law on Local Taxes and Retributions (Pemkab Bondowoso, 2024; President of the Republic of Indonesia, 2023). Bapenda Bondowoso manages major local taxes such as PBB-P2 and BPHTB—both of which require strong analytical capability, accurate data management, and effective stakeholder interaction. Persistent challenges, including limited digital literacy, uneven cross-agency coordination, and the need for more robust internal capacity, reinforce the importance of understanding how HR actors interpret and enact their roles in optimizing PAD.

However, empirical studies specifically exploring HR meaning-making processes in local revenue governance remain limited. Most existing research focuses on administrative performance, compliance behavior, or digital service outcomes (Rizky & Syahputra, 2022; Surtikanti & Suryana, 2020), while few studies examine the subjective experiences of employees and stakeholders who directly interact within PAD administration. A phenomenological approach is therefore relevant because it enables an exploration of the internal reasoning, lived experiences, and interpretations that shape employee behavior in public organizations (Arianto & Handayani, 2024; Humas FEB UNS, 2025).

Given this gap, the present study aims to explore how HR actors at Bapenda Bondowoso interpret and enact their strategic roles in optimizing PAD and to identify supporting and inhibiting factors according to both internal employees and external stakeholders. The study addresses two main questions:

1. How do HR actors interpret and perform their roles in PAD administration?
2. What contextual factors support or inhibit the effectiveness of these roles?

This study contributes to the literature in two ways. First, it enriches the understanding of HR roles in local revenue governance by integrating multiple dimensions—competence, motivation, digital capability, collaboration, and innovation— within a phenomenological framework. Second, the findings provide practical insights for policymakers seeking to strengthen HR-based strategies for PAD optimization, particularly in local governments that are undergoing digital transformation and regulatory change. The study also offers a conceptual model capturing how HR inputs, transformational roles, and institutional contexts interact to shape PAD performance.

LITERATURE REVIEW

Local Own-Source Revenue (Pad) And Fiscal Decentralization

PAD represents a region's independent fiscal capacity and serves as a key indicator of local government effectiveness (Mardiasmo, 2009). Within the fiscal decentralization framework, regions are expected to strengthen autonomy through efficient tax administration and improved service delivery (Musgrave & Musgrave, 1989). Prior studies show that PAD performance depends on institutional strength, regulatory clarity, and administrative capacity (Mahmudi, 2015; Dewata, Sari & Nouvanti, 2021).

Human Resources And Public-Sector Performance

Human resources are a strategic asset in public organizations. Classical competence frameworks emphasize that performance is shaped by knowledge, skills, motives, and behavioral attributes (Boyatzis, 1982; Spencer & Spencer, 1993). HR capability significantly affects taxation accuracy, policy execution, and coordination effectiveness, particularly in revenue-related institutions (Gusnadi & Pangandulangi, 2020).

Motivation And Incentive Systems

Motivation is a central driver of employee performance. Research grounded in Herzberg's dual-factor theory suggests that intrinsic motivators—recognition, autonomy, achievement—often influence public-sector employees more strongly than financial incentives (Wibowo, 2017). In revenue administration, motivated staff demonstrate higher accountability and stronger service orientation.

Digital Capability And Technology Adoption

Digital transformation requires adequate HR capability to ensure system effectiveness. Technology Acceptance Model (TAM) emphasizes that perceived usefulness and ease of use shape user acceptance (Davis, 1989; Venkatesh & Davis, 2000). In local tax management, HR digital readiness influences data quality, compliance rates, and service speed (Surtikanti & Suryana, 2020). Without sufficient digital literacy, technology adoption may not yield improved performance (Eshet-Alkalai, 2004).

Collaboration, Boundary Spanning, And Inter-Agency Relations

Collaboration is essential in PAD administration, given the interdependence across agencies such as Bapenda, villages, the land office, and financial institutions. Boundary-spanning theory highlights the importance of actors who bridge institutional divides and facilitate coordination (Tushman, 1977). Effective collaboration improves data synchronization and accelerates tax services, while weak coordination constrains PAD optimization (Rizky & Syahputra, 2022).

Regulatory And Institutional Constraints

Regulatory frameworks shape PAD governance. The new Law on Local Taxes and Retributions requires local governments to adapt business processes, workflows, and communication mechanisms (President of the Republic of Indonesia, 2023). Transitional periods often present challenges due to limited understanding of rules, inconsistencies in interpretation, or misalignment between agencies.

Innovation In Public-Sector Hr And Revenue Governance

Innovation plays a critical role in improving public revenue administration. HR-driven innovation includes digital service enhancement, community-oriented outreach, and data-based monitoring (Cetindamar, 2024). Evidence shows that local revenue agencies that embrace service innovation and adaptive practices achieve higher taxpayer compliance and improved performance (Arianto & Handayani, 2024).

Phenomenology As An Analytical Approach

Phenomenology focuses on understanding lived experiences and meaning-making processes (Creswell, 2013). In public organizations, this approach reveals how employees interpret roles, navigate challenges, and shape institutional practices. Recent phenomenological studies in governance highlight its ability to uncover behavioral, relational, and experiential dimensions in public-service performance (Humas FEB UNS, 2025).

METHODS

Data analysis followed the qualitative analytical model by Miles and Huberman, which includes three core components: data reduction, data display, and conclusion drawing/verification. During data reduction, interview, observation, and documentation data were screened, coded, and grouped into meaningful thematic categories. Reduced data were then organized into narrative displays to facilitate pattern identification and thematic connections.

To deepen the interpretation of participants' lived experiences, the study also applied Interpretative Phenomenological Analysis (IPA). This process involved iterative reading, memoing, thematic clustering, and interpretative reflection to understand how informants made meaning of their roles in PAD administration.

Throughout these stages, data were analyzed using constant comparison, triangulation across sources, and reflective interpretation to ensure analytical rigor and phenomenological depth.

RESULTS

This section presents the empirical findings derived from interviews, observations, and document analysis. The results are organized into major themes that reflect how human resources (HR) at Bapenda Bondowoso interpret and enact their roles in optimizing Local Own-Source Revenue (PAD). The themes are synthesized from the experiences of internal staff and external stakeholders.

Technical Competence

Internal informants indicated that technical skills—particularly in tax assessment, classification, and verification— remain uneven across units. Employees with longer tenure demonstrated stronger mastery of assessment procedures, while newer staff required additional guidance. External informants noted occasional inconsistencies in document reviews for BPHTB and land-related services, which they attributed to variations in staff capability.

Communication Competence

Communication skills emerged as a recurring element affecting service quality. Internal staff generally perceived themselves as capable of explaining procedures to taxpayers, yet external stakeholders reported that explanations were not always clear or consistent, especially concerning complex cases such as inheritance tax or disputed land data. This affected user satisfaction and sometimes extended service duration.

Limited Structured Training

Employees described training opportunities as sporadic and not always aligned with daily operational needs. Training on the new tax law, digital systems, and technical assessment was considered insufficient, particularly for units that handle high-volume transactions.

Peer Learning and Informal Knowledge Sharing

In the absence of formal training, many employees relied on internal mentoring, informal discussions, and experience-based learning. This was effective for resolving routine issues but less adequate for complex or cross-agency cases.

Commitment to Public Service

Most internal staff expressed a sense of professional responsibility and willingness to solve taxpayer problems. Many highlighted personal values—rather than material incentives—as the primary motivator for maintaining service quality.

Perceived Limitations of Incentive Structures

The existing incentive system, particularly related to revenue realization, was seen as less encouraging due to limited differentiation and weak linkage to individual performance. Some employees felt that recognition mechanisms were unclear, contributing to mixed motivation levels.

Uneven Digital Literacy

While some employees demonstrated strong digital proficiency, others reported difficulties using newer applications, particularly those related to BPHTB verification, mapping systems, and online service dashboards. These differences sometimes slowed internal workflow.

System Challenges

Both staff and external users noted that occasional system errors, mismatched data between agencies, and connectivity issues affected service continuity. Some processes still required manual verification, reducing the intended efficiency of digitalization.

Collaboration with Villages, Banks, and Land Offices

Coordination with villages was generally effective for PBB-related tasks, though some villages still submitted data late or inconsistently. Collaboration with banks facilitated payment processes, but data reconciliation was not always timely. Coordination with the land office remained challenging due to differences in data formats and verification timelines.

Internal Cross-Unit Coordination

Internal staff emphasized that coordination between assessment, collection, and supervision units was improving, though bottlenecks occurred when workloads surged or when case complexity increased. External informants perceived internal coordination as relatively good but noted occasional delays in cross-unit approval processes.

Interpretation of New Regulations

The introduction of the new Law on Local Taxes and Retributions created transitional challenges. Some employees felt uncertain about the operational implications of new provisions, especially those affecting BPHTB valuation and service timelines.

Administrative Procedures

Several procedures were considered lengthy because of sequential approvals and document completeness checks. External stakeholders found some requirements unclear, particularly for special cases such as disputed land ownership, land grants, and inheritance.

Employee-Initiated Innovations

Employees frequently improvised solutions to simplify services, such as helping taxpayers complete forms, providing informal consultations, or coordinating directly with villages to clarify data. These practices emerged from practical needs rather than formal innovation programs.

Outreach and Community-Based Initiatives

Bapenda's outreach programs, such as socialization sessions and collaboration with villages, were appreciated by external stakeholders. However, informants suggested more frequent visits and clearer materials to increase public understanding.

Overall Phenomenological Synthesis

Across themes, HR actors interpreted their role in PAD optimization as a combination of:

- Technical executor (assessment, verification, data management)
- Service provider (communication, assistance, clarification)
- Problem solver (case resolution, workaround solutions)
- Boundary spanner (coordination across units and agencies) meanwhile, external stakeholders viewed hr performance as:
- Helpful and responsive in most cases
- Constrained by system issues, regulatory ambiguity, and uneven competence
- Dependent on individual initiative rather than uniform institutional practice

These combined perspectives reveal that HR has become both a strength—through commitment and informal problem-solving—and a constraint—due to structural, capability, and regulatory limitations.

DISCUSSION

This study explores how human resources (HR) at the Regional Revenue Agency (Bapenda) of Bondowoso Regency interpret and enact their roles in optimizing Local Own-Source Revenue (PAD). The findings reveal a set of interconnected themes—competence, training, motivation, digital capability, collaboration, regulatory clarity, and innovation—which collectively shape the effectiveness of PAD administration. These themes, as experienced by internal and external stakeholders, reinforce existing theories of public-sector HR while illustrating the unique contextual dynamics of local revenue governance.

Hr Competence As The Foundation Of Pad Administration

The results demonstrate that HR competence plays a central role in determining organizational performance. Employees' technical mastery in tax assessment, verification, and document analysis greatly influences the accuracy and speed of PAD processing. This aligns with the competency frameworks proposed by Boyatzis (1982) and Spencer & Spencer (1993), which emphasize that performance depends on a combination of knowledge, skills, and behavioral attributes.

The inconsistency in staff capabilities—particularly in complex BPHTB cases—mirrors the phenomenon where competence disparities lead to procedural delays. External informants' experiences of uneven service clarity further support Mahmudi's (2015) assertion that administrative competence directly shapes public trust and compliance. Thus, competence in the Bapenda context functions not only as a technical requirement but also as a relational and communicative capability influencing citizen satisfaction.

Training Limitations And Informal Learning Practices

Employees' reliance on informal learning due to limited structured training reflects a common issue in decentralized local institutions. While informal mentoring helps solve routine technical issues, it is insufficient for navigating regulatory transitions or handling multi-agency cases. This condition confirms findings from public-sector HRD literature, which argue that structured, continuous professional development is essential for maintaining administrative quality, especially during periods of regulatory change.

The study shows that employee initiative partially compensates for the lack of formal learning opportunities. However, without systematic capacity-building, competency gaps persist and hinder the organization's ability to standardize service quality.

Motivation As An Internal Driver Of Service Quality

The study reveals that employees are primarily driven by intrinsic motivation—responsibility, professionalism, and personal values. This finding resonates with Herzberg's motivation theory and is consistent with Wibowo (2017), who argues that public-sector employees often prioritize intrinsic factors over extrinsic rewards.

However, the current incentive system was perceived as lacking clarity and alignment with individual contributions. This suggests that institutional recognition may not yet fully reinforce desired performance. Without stronger performance- based incentives or feedback mechanisms, employee commitment may rely predominantly on personal values rather than organizational systems.

Digital Capability And The Realities Of Digital Transformation

Digital literacy among employees remains uneven, affecting the adoption of digital systems intended to streamline PAD services. This supports the Technology Acceptance Model (Davis, 1989), where perceived ease of use and perceived usefulness determine adoption.

Employees who struggle with system navigation tend to revert to manual verification, reducing the effectiveness of digitalization.

System mismatch and data synchronization issues reported by both employees and taxpayers illustrate that technology alone cannot guarantee improved performance. Eshet-Alkalai (2004) emphasizes that digital transformation requires not only technological infrastructure but also digital competence, adaptation, and supportive organizational culture. In the Bapenda context, the gap between system readiness and HR readiness becomes evident.

Collaboration And Boundary-Spanning Roles

The study shows that HR actors engage in boundary-spanning behaviors—bridging communication and coordination across villages, banks, land offices, and taxpayers. Tushman (1977) highlights that such roles are essential for ensuring information flow and organizational adaptability.

In Bondowoso, collaboration with villages works relatively well for PBB-P2, but coordination with the land office and banks exhibits delays due to data-format inconsistencies and reconciliation challenges. These findings confirm that PAD optimization is not solely an internal HR issue but also an inter-organizational one. Stronger institutional alignment and clearer communication protocols are essential for improving overall efficiency.

Regulatory Constraints And Administrative Complexity

The introduction of the new Law on Local Taxes and Retributions challenged HR actors in interpreting technical provisions, particularly for BPHTB valuation and document requirements. This reflects the transitional friction often found during regulatory reforms. According to decentralization literature, regulatory ambiguity weakens institutional effectiveness and increases discretionary interpretation at the operational level.

Employees' uncertainty regarding new rules indicates that regulatory adaptation has not been accompanied by adequate training or operational guidelines. External stakeholders' confusion over special-case procedures further underscores the need for clearer communication, standardized SOPs, and inter-agency alignment.

Innovation As Adaptive And Often Informal Practice

The findings reveal that innovation tends to emerge informally from employees' initiative rather than through formal organizational mechanisms. Examples include simplifying forms, guiding taxpayers step-by-step, and coordinating with villages to clarify data. These small-scale innovations reflect the adaptive capacity of frontline HR, consistent with Cetindamar (2024), who argues that public-sector innovation frequently originates from practitioners addressing real-time challenges.

However, without institutionalization—through documentation, training, or support systems—innovations remain dependent on individual effort rather than becoming sustainable organizational practices.

Phenomenological Interpretation Of Hr Roles

Synthesizing across themes, HR actors perceive their roles not as singular functions but as multidimensional identities:

- technical executor (tax assessment, verification)
- service provider (communication, guidance)
- problem solver (case resolution, adaptive workaround)
- boundary spanner (coordination with external institutions)
- innovator (informal improvement of services)

This complex role interpretation aligns with phenomenological perspectives, which highlight how meaning-making shapes behavior and performance. The lived experiences of

Bapenda employees reveal tensions between personal commitment and systemic constraints such as regulatory complexity, uneven competence, limited training, and fragmented inter-agency coordination.External stakeholders' perceptions reinforce these interpretations: while they acknowledge staff helpfulness and commitment, they also observe the limitations caused by regulatory ambiguity and inconsistent service clarity.

Integrative Synthesis

Overall, PAD optimization in Bondowoso is shaped by the dynamic interaction between:

- HR inputs (competence, motivation, digital readiness)
- HR processes (communication, coordination, problem-solving)
- Institutional context (regulations, digital systems, inter-agency alignment)
- Innovative practices (formal and informal)

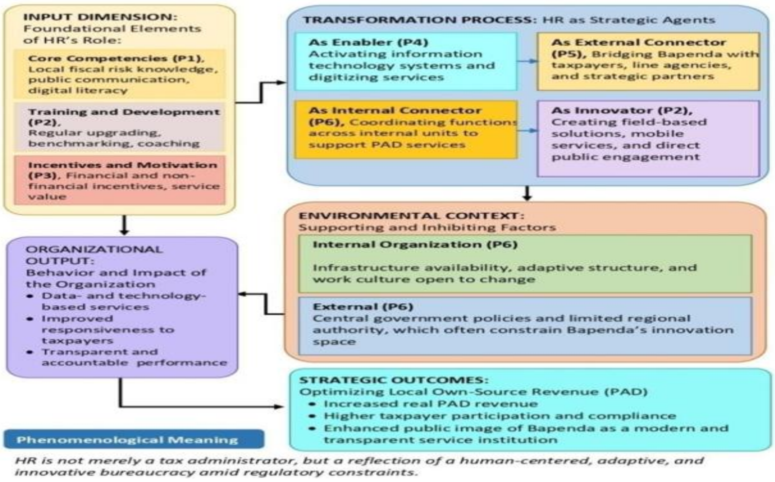
The findings contribute to the literature by demonstrating that HR effectiveness in revenue administration is not only determined by individual capacity but also by the institutional ecosystem in which HR operates. This reinforces the need for integrated HR development strategies that combine competence strengthening, structured training, digital literacy enhancement, collaborative mechanisms, and regulatory clarity.

Conceptual Model Of Human Resource Roles In Local Revenue Optimization

Based on the synthesis of emergent themes and their alignment with public administration theories, this study develops a phenomenological model that illustrates how human resources (HR) function as strategic agents in optimizing Local Own-Source Revenue (PAD). The model integrates input dimensions, transformational HR roles, enabling and constraining contextual factors, organizational outputs, and strategic outcomes identified throughout the analysis.The conceptual model emphasizes that HR roles extend beyond administrative execution. HR actors also enable digital systems, coordinate inter-unit processes, collaborate with external stakeholders, and initiate innovations that support field operations. Institutional context—both internal and external—plays a significant role in shaping HR effectiveness, particularly through infrastructure readiness, regulatory clarity, organizational adaptability, and cross-agency collaboration.

Overall, the model provides a holistic perspective on how PAD performance emerges from the interaction between capability (input), action (transformation), environment (context), and performance results (outcome). This structure offers a useful analytical lens for future research and a practical reference for local governments seeking to strengthen their revenue governance.

Figure 2 Phenomenological Model Of Human Resource Roles In Optimizing Local Own-Source Revenue At Bapenda Bondowoso



The phenomenological model comprises five key dimensions, each representing how HR agency operates within the institutional ecosystem of PAD management.

Input Dimension

This dimension captures foundational HR capacities that influence performance, including core competencies, training and development, and incentive–motivation systems. These elements form the baseline capability required for effective tax administration and policy implementation.

Transformational Processes

This dimension explains how HR actors convert their capacities into strategic functions. HR roles manifest through four transformative actions:

- Enabler — activating information systems and advancing digital transformation;
- External Connector — strengthening engagement with taxpayers, partner agencies, and institutional networks;
- Internal Connector — ensuring coordination and alignment across internal units;
- Innovator — generating practical solutions to improve service quality and public interaction.

These functions show that HR actors are not merely administrative executors but pivotal determinants of revenue governance performance.

Environmental Context

This dimension represents enabling and inhibiting conditions surrounding HR practices.

- The internal context includes technological infrastructure, organizational structure, and adaptive work culture.
- The external context comprises regulatory dynamics, institutional constraints, and evolving stakeholder expectations. Together, these conditions mediate the extent to which HR can exercise strategic agency.

Organizational Outputs

This dimension reflects institutional and behavioral changes resulting from HR roles, such as improved service responsiveness, enhanced data quality, strengthened taxpayer relations, and more transparent and accountable administrative processes.

Strategic Outcomes

The model shows how HR-driven processes ultimately contribute to PAD optimization, increased taxpayer compliance and participation, and the establishment of a modern, responsive, and trustworthy revenue administration institution.

Synthesis

The conceptual model places HR at the center of bureaucratic transformation, emphasizing that PAD optimization is not solely determined by regulatory frameworks or digital infrastructure. Instead, it depends fundamentally on how HR actors interpret, internalize, and perform their roles within a dynamic institutional environment

CONCLUSION

This study concludes that human resources (HR) play a central and multidimensional role in the optimization of Local Own-Source Revenue (PAD) at the Regional Revenue Agency (Bapenda) of Bondowoso Regency. Through a phenomenological approach, the research reveals that PAD performance is shaped not only by regulatory frameworks and digital infrastructure but, fundamentally, by how HR actors interpret, internalize, and execute their responsibilities within a dynamic institutional environment.

The findings highlight that HR effectiveness is influenced by foundational inputs—competence, training, and motivation—that vary across units and shape administrative consistency. These inputs are operationalized through four key transformational roles: enabling digital systems, connecting institutional actors, coordinating internal functions, and innovating service delivery. The execution of these roles is mediated by both internal and external contextual factors, including technological readiness, organizational arrangements, regulatory clarity, and stakeholder expectations.

Collectively, these interactions produce organizational outputs such as improved service responsiveness, enhanced data accuracy, and strengthened taxpayer relations, which in turn contribute to broader strategic outcomes including increased taxpayer compliance and more effective PAD realization. The conceptual model developed in this study demonstrates that HR agency operates as the core driver of revenue governance performance and provides a structured framework for understanding how PAD optimization emerges from the interplay between capability, action, context, and institutional results.

Overall, the study affirms that strengthening HR capacity—through targeted training, clear role delineation, digital competency development, and improved coordination mechanisms—is essential for enhancing local revenue management. These insights offer practical implications for local governments seeking to modernize revenue administration and reinforce the strategic significance of HR in supporting fiscal independence at the regional level.

SUGGESTION

This study has several limitations that may influence the interpretation and transferability of its findings. First, the phenomenological design prioritizes depth of lived experience over statistical generalization; thus, the insights reflect the perspectives of selected internal and external informants rather than representing all HR actors or taxpayers involved in PAD administration. Second, the research was conducted within a single regional revenue agency—Bapenda Bondowoso— whose organizational structure, digital system readiness, and regulatory implementation dynamics may differ from those of other regions, thereby limiting cross-regional comparability.

Third, the data rely primarily on interviews, observations, and institutional documents, all of which may be shaped by participants' subjective interpretations and the organizational context at the time of the study, despite the use of triangulation and member checking to enhance credibility. Finally, although the study develops a conceptual model of HR roles in PAD optimization, further validation through multi-region comparisons, mixed-method approaches, or quantitative testing would strengthen its generalizability and theoretical robustness.

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