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Analysis of the Influence of Competence, Performance Allowances, Work Ethics on Accountability Through Transparency as Intervening Variables in Civil Servants in the Bantul Regional Government

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ABSTRACT

This analysis examines the phenomenon in the management of civil servants performance allowances that are not in accordance with financial governance, accountability and transparency because the civil servants performance management system is not in accordance with competence so that it affects work ethic. The study aims to analyze the partial effect of competence, performance allowances and work ethic on accountability and transparency in civil servants in Bantul Regional Government. This type of research is quantitative, using the survey method. Data collection using questionnaires with validity and reliability tests, descriptive and inferential data analysis methods. To get newness from previous researchers, researchers added mediation analysis using the path analysis method. This study used a sample of 88 civil servants who received performance allowances in Bantul Regional Government. The results of the study according to the hypothesis test show that competence, performance allowances and work ethic have a positive and significant effect on transparency and on the variables of competence, performance allowances and work ethic have a positive and significant effect on accountability.

Keywords: Competence, Performance Allowance, Work Ethic, Transparency, Accountability, Bantul Regional Government

INTRODUCTION

In accordance with the regulation of the Minister of Administrative Reform and reform, bureaucracy number 38 of 2017 on competency standards that must be owned by civil servants, then to meet these expectations, the implementation of these regulations needs to be carried out by each SKPD so that services to the public can be improved more quickly, easily, precisely and transparently. With the phenomenon that occurs in some SKPD there is still a phenomenon about the performance of civil servants who have not been optimal, it can be caused because the distribution of tasks in the work has not been aligned with the competencies that affect the performance of civil servants who will ultimately affect the amount of performance benefits received by the civil servants. In addition, the role of work ethic greatly affects the accountability and transparency in the management of performance allowance receipts.

To obtain optimal performance results, competence becomes an absolute necessity and must be owned and developed by civil servants. In accordance with the phenomena that occur in society today that the performance of civil servants in each SKPD there are still some weaknesses in carrying out tasks, one element of the cause is the employee management system that is not in accordance with the competence of the main tasks, functions and responsibilities. This is due to age, interest or passion, employee recruitment process and budget constraints from the government.

In response to public demands for Government Accountability has carried out research with the results of competence directly having a positive and significant effect on the work productivity of civil servants. In research Jayaningrum et al (2020) states that competence has a positive and significant effect on performance. Study Sugiono et al (2021) competency is proven to have a positive and significant effect on organizational culture, according to other studies Noormansyah & Srikomba (2022) shows that the competence of ASN has a positive and significant effect on the performance accountability of government agencies. Different research Mulyadi (2022) states that the competence of civil servants has no effect and is not significant on performance accountability.

Performance allowance is an allowance given to civil servants based on the results of the achievement of the nominal work performance has been set through peaturan from each region which aims to give appreciation to civil servants in order to improve the discipline of productivity and service to the public so as to compete and be professional. With the provision of performance benefits, there are still some individuals from civil servants who have not been maximized in providing services, causing the management of performance benefits has not been maximized in transparency and accountability, as well as there are still income gaps in civil servants who receive these benefits.

To find out the level of effectiveness of giving performance allowances on the results of performance productivity in civil servants, research has been carried out Aisyah & Yasri (2019) shows that performance allowances have a positive and significant effect on civil servants and work motivation, research Setyorini & Astuti (2022) states that there is a positive and significant effect of performance allowances on the performance of civil servants. Research from Retno & Daroini (2022) mentions that the effect of performance allowances positively and significantly can have a significant effect on the performance of civil servants, from Regency (2023) which represents research from Irmawati et al (2023) there is a positive and significant effect of performance allowances on civil servants work performance.

Through a good work ethic, it will increase the productivity of the performance of civil servants who have high integrity towards *good governance*. Work ethic can be assessed through benchmarks of loyalty, responsibility, cooperation, honesty and accuracy so that it can be seen from the output or the level of productivity of the performance of civil servants who implemented the adherence to existing rules. The phenomenon that occurs is still the existence of civil servants who have not been effective and have low performance and integrity so that there are still irregularities committed by some individuals.

The results of previous studies link work ethic to accountability, the researchers Hutagalung et al (2020) stated that work ethic partially has a positive and significant effect on the performance of civil servants. Other research Mardianti et al (2020) shows the work ethic affects the commitment to civil servants, according **Error! Reference source not found.** There is a positive and significant influence between work ethic on civil servants performance. other researchers Mahdi & Sari (2022) with the results of job satisfaction declared feasible to influence work ethic, meanwhile Alfian & Susanti (2022) states that educational background can partially influence the work ethic of civil servants.

Performance-based civil servants management is the basis for determining the increase and amount of performance benefits for civil servants, it can be seen through the performance accountability report of both individuals and agencies. The existence of gaps in the value of performance, task demands on job descriptions and unbalanced workloads will affect the value of performance, this is due to lack of accountability in the management of civil servants work.

To assess accountability for the performance of civil servants, the researcher Suryani (2021) shows that the accountability of civil servants has a very good category, which means that whether or not the accountability of government agency performance is good or not is influenced by the results of the financial reports of individual civil servants. Different research Fiddin (2021) revealed that financial accountability has no effect on performance accountability of government agencies. Other statements on structural empowerment positively affect performance accountability and performance allowance policy positively affect performance accountability (Estiningtyastuti, 2022). From the research results Manaf et al (2023) the empirical test shows that accountability to local government is satisfactory.

One form of *good governance* is transparency or openness carried out by government officials starting from the policy process, planning and supervision and control that is easily accessible to the public. Along with the development of technology and information, services to the public are increasing, faster and more transparent in financial management so that every civil servants is required to be able to master technology as a support for the work he is responsible for. Phenomena that occur in the provision of services to the public there are still complicated procedures, certainty of the appropriate service completion period, the amount of cost and difficulty of the application in the service of civil servants there are still less responsive.

To find out at the level of transparency of the performance of civil servants then Nurwana (2020) concluded that transparency, responsiveness capacity and justice simultaneously did not partially affect the performance of civil servants. other researchers Arifiyanto (2021) shows that transparency affects budget effectiveness and affects managerial performance, from research Rachman (2021) explains that transparency has a positive and significant effect on the performance of civil servants, meanwhile Putra (2022) concluded that transparency has a positive and significant effect on the performance of government agencies.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Financial Accountability Theory

Financial accountability is a form of accountability of public institutions in using public money economically, efficiently and effectively so that there is no waste, leakage and corruption. Financial Accountability emphasizes the size of the budget and financial because it is important in the management of public finances that will be a major concern in the public assessment (Edowati et al., 2021).

Effect of Competence on Transparency

Competence is an ability possessed by someone in a particular field including intellectual, physical, *soft skills or hard skills* so that these skills can be observed, measured and developed (Firdausijah et al., 2020). Transparency is a form of openness in providing information to the public honestly and easily accessible in the form of government systems and financial governance of each agency in carrying out activities related to the public so that it can be used as a control tool or a system of supervision and control of government agencies (Latif & Savitri, 2021).

The results of previous research are relevant, it was found that there is a positive and significant influence between human resource competence on the quality of financial reports for civil servants (Hendrawan & Suwardono, 2023). Managerial competence in state civil servants has a positive effect on openness in public services (Tanjung, 2022). On the competence of human resources affect the implementation of Financial Reporting Transparency (Rahayu et al., 2020). Based on the theoretical framework above, the research hypothesis can be formulated as follows:

H₁: Competence Positively Affects Transparency

Effect of Performance Allowance on Transparency

Performance allowance is the provision of a certain amount of money to civil servants outside the basic salary given on a scale on a monthly basis with a nominal value based on the results of performance achievements that have been regulated in the respective regional regulations so that between one region and another is not the same. Civil servants performance allowance has a function as a motivation for civil servants to work harder and eager to carry out their duties so as to increase achievement and productivity which is reflected in the professional attitude in accordance with the demands of their work (Herman, 2020). Transparency is the provision of information to the public as a form of responsibility carried out through governance, so that a high level of transparency can encourage individuals in civil servants to act honestly and work hard because performance results will be reported in a complete and transparent manner to obtain performance values, both direct and indirect assessments. Direct (Hadyan & Ahnaf, 2023).

In accordance with the results of previous research, the prototype system can support the recording of submissions, payments and transparent performance reporting so that the prototype has a positive effect on the transparency of civil servants performance **Error! Reference source not found.** The implementation of performance allowances for civil servants has a positive and significant effect on discipline and transparency Aryani & Zulkarnaen (2021) and performance allowances, leadership, internal supervision aimed at creating transparency and accountability together influence employee performance variables (Randriany et al., 2020). In accordance with the theoretical framework, the hypothesis in this study can be formulated:

H₂: Performance Benefits Positively Affects Transparency

Effect of Work Ethic on Transaparancy

Work ethic is a description of the assessment of an individual's attitude towards work activities which functions as a work paradigm so that it can be measured through the work results of each human being (Lawu et al., 2019). Transparency is a form of information from the performance reporting system and responsive attitude in providing services to the public through the system of openness and standardization (Sufiati et al., 2022).

From previous research that transparency positively and significantly affect the performance of civil servants (Aufa Moerrin & Priono, 2022), study Surahmat & Aminah (2022) concluded that information openness has a positive and significant effect on civil servants performance. Transparency has a positive and significant effect on the performance of government agencies (Putra et al., 2022). Transparency, accountability and work integrity have a positive and significant effect on employee performance Tanjung (2022) and research Utha (2021) shows that interpersonal communication on the dimensions of openness, empathy has a positive and significant effect on the work ethic of civil servants. Openness in work experience has a positive and significant effect on work ethic (Kamae et al., 2020). Based on the theoretical framework above, the research hypothesis can be formulated as follows:

H₃: Work Ethic Positively Affects Transparency

Effect of Competence on Accountability

Competence is the ability to carry out work based on knowledge and attitudes, while the types of civil servants competencies that must be owned are engineering competencies, managerial competencies and social control **Error! Reference source not found.** Accountability as the foundation of good governance, while personal accountability of civil servants refers to the value of honesty, integrity, morals and ethics. To measure the performance of civil servants against public bureaucracy related to their duties and responsibilities through the concept of accountability, responsibility and responsivity (Polihu, 2021).

In accordance with previous research conducted by Noormansyah & Srikomba (2022) states that the competence of civil servants has a positive and significant effect on performance accountability. Civil servants competence has a positive and significant effect on the accountability of the management

Error! Reference source not found.. Accountability has a positive and significant effect on fund management competence (Sari, MS, & Zefri, 2019). Based on the theoretical framework above, the research hypothesis can be formulated as follows:

H₄: Competence Positively Affects Accountability

Effect of Performance Benefits on Accountability

Performance allowance has a function as a motivation for civil servants whose provision is based on performance results. For the measurement of performance benefits based on three components, namely the level of performance achievement, attendance by day and working hours and adherence to the code of ethics and discipline of civil servants (Husin & Putra, 2020). Accountability is the application of financial performance by using the principles of implementing financial management properly and correctly so that it reflects financial conditions and performance achievements that can be assessed based on financial reports during a certain period (Hermuningsih et al., 2020).

In the results of previous studies have been described that the performance allowance is very influential on accountability (Estiningtyastuti, 2022). Other researchers found the performance allowance has a positive and significant effect on the performance of civil servants (Retno & Daroini, 2022). That there is a positive and significant effect on performance benefits to the performance of civil servants (Setyorini & Astuti, 2022). Based on the theoretical framework above, the research hypothesis can be formulated:

H₅: Performance Benefits Positively Affects Accountability

Effect of Work Ethic on Accountability

The application of the right work ethic can help civil servants in understanding the work system in accordance with *the job description* so as to improve performance to the maximum (Fitriyani et al., 2019). Accountability is a person's obligation to account for and explain their performance through legal entities, organizational leaders and other parties who provide authority (Muafik et al., 2021).

In accordance with the above theory and research results Hutagalung et al (2020) shows that work ethic has a positive and significant effect on civil servants performance. There is a positive and significant effect of work ethic on the performance **Error! Reference source not found..** On research Zuraidah & Natalina (2020) shows that accountability has a positive and significant effect on civil servants performance. According to the theoretical framework, the research hypothesis as follows:

H₆: Work Ethic Positively Affects Accountability

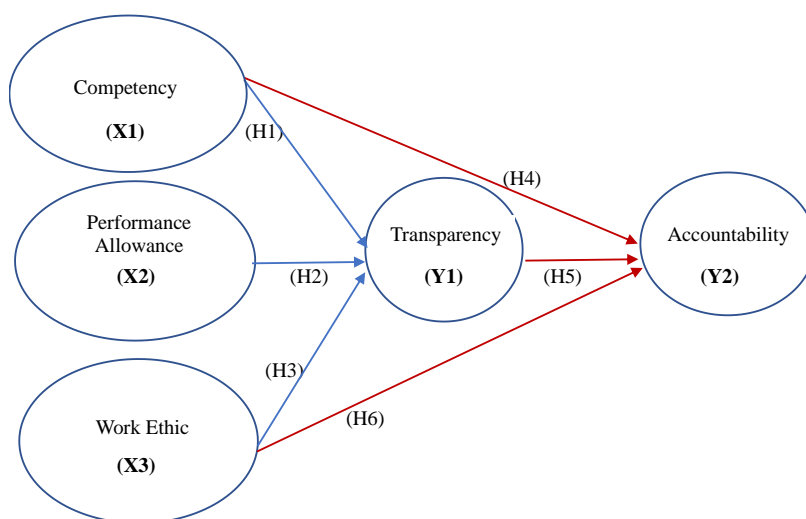


Figure 1: Conceptual Framework Diagram

RESEARCH METHOD

Research Location

The study was conducted in the Local Government of Bantul regency on the Financial Management Agency, revenue and assets of Bantul regency. In accordance with the observations of researchers during an internship at the office found a suitable problem to be studied in this study.

Population and Sample

The population used in this study is all civil servants who work in the Financial Management Agency, revenue and assets of Bantul regency as many as 109 civil servants who receive performance benefits. The sample size must be ensured to have an adequate minimum size, the determination of the sample size is 5-10x of the number of indicators in the study (Hair et al., 2017). In this study the number of indicators 11, so the number of samples in accordance with the formula $11 \times 8 = 88$, so in this study using as many as 88 civil servants who receive performance benefits.

Data Types and Data sources

The Data in this study used the type of quantitative data, while the source of data used is the primary data that is data received directly from the subject by using measuring instruments directly as a source of research data on the topic under study (Wiyono, 2020). In this study, the object of researchers is accountability, competence, performance benefits, work ethic and transparency in civil servants in the Bantul Regional Government.

Data Collection Techniques

Data collection techniques used are using questionnaires that are measured using a data measurement scale to classify the variables to be measured. By using the correct measurement scale, researchers will obtain more effective and efficient data (Wiyono, 2020). In this study using likert scale as a tool to measure the attitude of respondents in agreeing or disagreeing with the object, subject or event in the study.

Data Analysis Techniques

Descriptive Analysis

Descriptive analysis is a statistic used to analyze data by describing or describing the data that has been collected without intending to make conclusions that apply to the general or generalization (Sugiyono, 2019). The analysis presented consists of:

Partial description, which describes and analyzes the results of the questionnaire in detail in accordance with the categories created

Cumulative description, which describes and menaganalyzes broadly in accordance with the categories that create

Inferential Analysis

Inferential analysis is a statistical technique used to analyze data, samples and the results can be summed up as a population (Sugiyono, 2019). In the analysis used is Patial Least Square (PLS), namely variance-based SEM, with SmartPLS 3.2.8 software. Analysis testing stages are as follows:

Indicator test, Indicator test or outer model is testing on validity and reliability by means of confirmatory factor analysis with Multi Trait Multi Method (MTMM) approach by means of test:

a. *Convergent validity*, measured through the correlation between the indicator score and its construction. Indicators on an individual are considered valid if they have a correlation value above 0.5 and if there are indicators that do not meet the requirements, they must be eliminated.

b. *Discriminant validity*, measured through *cross loading* between the indicator and its construction, the indicator is declared valid if there is a relationship between the indicator and its construction is higher than the relationship with other constructs.

c. *Composite reliability*, the construct is said to be reliable if the composite reliability has a value of more than 0.7.

Fit model test is a statistical model that is done by looking at the estimated output of SmartPLS.

RESULT AND DISCUSSION

Reliability Test

The results of the reliability test using SPSS version 20.0 program, the Cronbach's Alpha value for each variable is >0.7 (table value which means that each statement item from X1, X2, X3, Y1, and Y2 is declared reliable).

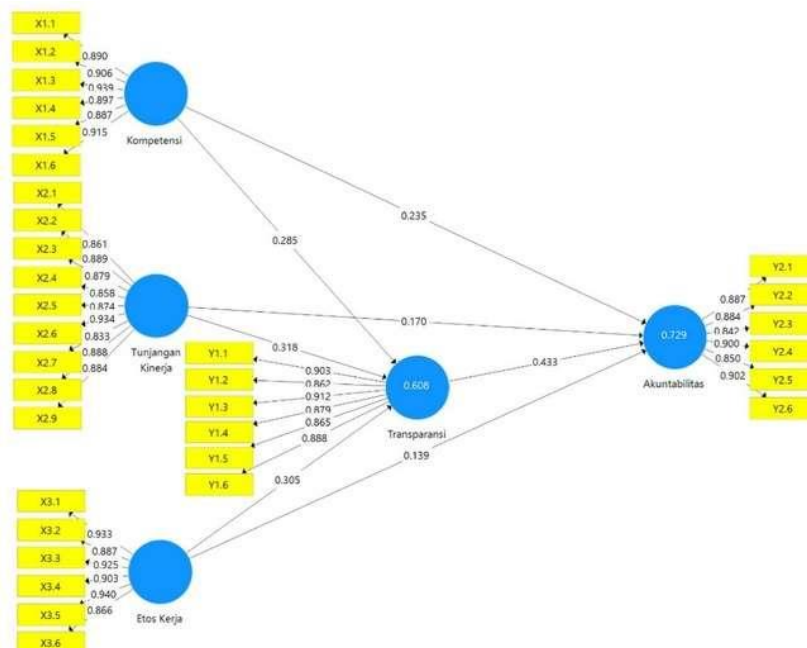
Table 1. Reliability Test Recapitulation

No.	Variable	Cronbach's Alpha Limit	Cronbach's Alpha	Information
1.	Competence	0.600	0.956	Reliable
2.	Performance Allowance	0.600	0.962	Reliable
3.	Work ethic	0.600	0.958	Reliable
4.	Transparency	0.600	0.944	Reliable
5.	Accountability	0.600	0.939	Reliable

Source: SPSS Output, processed (2023)

Indicators Test

Indicator test results using calculate PLS Algorithm with the following results:



Source: SmartPLS Output Results

Figure 2. PLS Algorithm Result

Discriminant Validity Test

The value of each indicator of all variables has a greater value in its latent variable than in other latent variables. It shows that each indicator on each variable is valid.

Composite Reliability Test

All variables used in this study were declared reliable because the value of composite reliability is > 0.7, which is stated as follows:

Table 2. Reliability Test

Variable	Cronbach's Alpha	Reliability Composite
Accountability	0.940	0.953
Work Ethic	0.958	0.966
Competence	0.956	0.965
Transparency	0.945	0.956
Performance Allowance	0.963	0.968

Source: SmartPLS Output Results (2023)

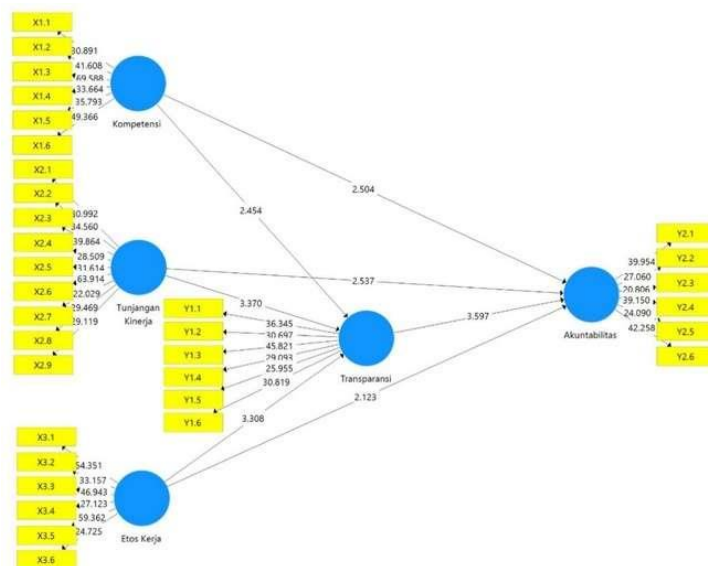
Test of Fitness

Table 3. Model Fit

Criteria	Result	Cut off	Information
SRMR	0.070	Fit if < 0,10	Fit
d_ ULS	2.788	Fit if > 0.95	Fit
d_ G	4.408	Fit if > 0.05	Fit
Chi-Square	1545.680	Fit if approach 0	Doesn't Fit
NFI	0.664	Fit if > 0.90	Marginal Fit
rms Theta	0.209	Fit if < 0,102	Doesn't Fit

Source: SmartPLS Output Results (2023)

Hypothesis Test



Source: SmartPLS Output Results (2023)

Figure 3. Hypothesis Testing

Table 4. Direct Influence Hypothesis Testing

Variable	Original sample variable (O)	sample mean (M)	standard deviation (STDEV)	t Statistics (O/STDEV)	P values
competence -> transparency	0.285	0.292	0.116	2.454	0.014
Performance Allowance -> transparency	0.318	0.313	0.094	3.370	0.001
work ethic -> transparency	0.305	0.300	0.092	3.308	0.001
competence -> accountability	0.235	0.253	0.094	2.504	0.013
Performance Benefits -> Accountability	0.170	0.167	0.067	2.537	0.011
Work Ethic -> Accountability	0.139	0.136	0.065	2.123	0.034
Transparency -> Accountability	0.433	0.420	0.120	3.597	0.000

Source: SmartPLS Output Results (2023)

Table 5. Mediation Testing

Variable	Original sample variables (O)	sample average (M)	standard deviation (STDEV)	t Statistics (O/STDEV)	P values
competence -> transparency -> accountability	0.123	0.122	0.059	2.086	0.038
performance benefits -> transparency -> accountability	0.138	0.134	0.061	2.273	0.023
work ethic -> transparency -> accountability	0.132	0.124	0.049	2.709	0.007

Source: SmartPLS Output Results (2023)

The results of hypothesis testing with coefficient test are:

H₁: competency variables have a positive and significant effect on transparency

The results of testing the hypothesis of the influence of competence on transparency show a coefficient value of 0.285, p-values of 0.014 < 0.05 and t-statistics of 2,454 > 1.960. These results show that competence influences transparency. So the hypothesis which states that "competence has a positive and significant effect on transparency" is accepted.

H₂: variable performance benefits have a positive and significant effect on transparency

The results of hypothesis testing on the influence of performance allowances on transparency show a coefficient value of 0.318, p-values of 0.001 < 0.05 and t-statistics of 3,370 > 1.960. These results indicate that performance allowances have an effect on transparency. So the hypothesis which states that "performance allowances have a positive and significant effect on transparency" is accepted.

H₃: work ethic variables have a positive and significant effect on transparency

The results of testing the hypothesis of the influence of work ethic on transparency show a coefficient value of 0.305, p-values of $0.001 < 0.05$ and t-statistics of $3,308 > 1.960$. These results indicate that work ethic has an effect on transparency. So the hypothesis which states that "work ethic has a positive and significant effect on transparency" is accepted.

H₄: competency variables have a positive and significant effect on accountability

The results of testing the hypothesis of the influence of competence on accountability show a coefficient value of 0.235, p-values of $0.013 < 0.05$ and t-statistics of $2,504 > 1.960$. These results indicate that competence influences accountability. So the hypothesis which states that "competence has a positive and significant effect on accountability" is accepted.

H₅: variable performance benefits have a positive and significant effect on accountability

The results of hypothesis testing on the effect of performance allowances on accountability show a coefficient value of 0.170, p-values of $0.011 < 0.05$ and t-statistics of $2,537 > 1.960$. These results indicate that performance allowances affect accountability. So the hypothesis which states that "performance allowances have a positive and significant effect on accountability" is accepted.

H₆: work ethic variables have a positive and significant effect on accountability

The results of testing the hypothesis of the influence of work ethic on accountability show a coefficient value of 0.139, p-values of $0.034 < 0.05$ and t-statistics of $2,123 > 1.960$. These results show that work ethic influences accountability. So the hypothesis which states that "work ethic has a positive and significant effect on accountability" is accepted.

H₇: transparency variables have a positive and significant effect on accountability

The results of hypothesis testing on the effect of transparency on accountability show a coefficient value of 0.433, p-values of $0.000 < 0.05$ and t-statistics of $3,597 > 1.960$. These results show that transparency has an effect on accountability. So the hypothesis which states that "transparency has a positive and significant effect on accountability" is accepted.

CONCLUSION

The results showed that there is an influence between competence, performance benefits and work ethic on transparency and the influence between competence, performance benefits and work ethic on accountability. The results of the analysis are shown through the hypothesis test, namely 1) competence has a positive and significant effect on transparency, 2) performance benefits have a positive and significant effect on transparency, 3) work ethic has a positive and significant effect on transparency, 4) competence has a positive and significant effect on accountability 5) performance benefits have a positive and significant effect on accountability 6) work ethic has a positive and significant effect on accountability. Thus, this study produces an update on transparency as an intervening variable to mediate the relationship between competence, performance benefits, work ethic to accountability in the management of civil servants performance benefits in the Bantul Regional Government.

As a suggestion that can be given to the agency to be given motivation, additional nominal amount of performance benefits and other facilities that support so as to improve the competence and performance of employees who will affect the management system of performance benefits in a transparent and accountable manner. As for other suggestions that can be given to subsequent researchers in order to expand the orientation of research by adding more sample populations.

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